



**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**REGISTERED NUMBER : SC294025**  
**CHARITY NUMBER : SC037325**

**REPORT OF THE DIRECTORS**  
**AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2015**

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**CHARITY INFORMATION**

<b>Registered Number</b>	SC294025
<b>Charity Number</b>	SC037325
<b>Registered Office</b>	Somerset Park Tryfield Place Ayr KA8 9NB
<b>Charity Address</b>	Somerset Park Tryfield Place Ayr KA8 9NB
<b>Directors</b>	EJ Bulik L Cameron J Maxwell A McGregor J G Peterkin J M Welsh P C White A Gunning L R Stobie
<b>Secretary</b>	J G Peterkin
<b>Accountants &amp; Independent Examiner</b>	Hall Morrice LLP 6 & 7 Queens Terrace Aberdeen AB10 1XL
<b>Bankers</b>	Clydesdale Bank 43 Alloway Street Ayr KA7 1SP

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
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**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS**  
**FOR THE YEAR ENDED 31 MAY 2015**

The directors who are the trustees submit their annual report and the financial statements for the year ended 31 May 2015. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

The charity is a registered Scottish charitable company limited by guarantee, as defined by the Companies Act 2006, number SC 294025, set up in December 2005, and is governed by a Memorandum and Articles of Association.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and Appointment of Members**

The membership is restricted to anyone aged 16 years or over whose main residence lies within Ayrshire, Ayrshire College, Ayr United Community Initiative, Ayr United Football and Athletic Club Limited, South Ayrshire Community Health Partnership and South Ayrshire Council, or any other corporate body or any individual who has been nominated for membership by any other unincorporated body.

The directors are responsible for considering each application for membership and have the right to refuse to admit any person or body to membership.

### **Organisational Structure**

The Board of Directors meets regularly to administer the company's activities. The day-to-day administration is delegated to relevant directors, who in turn manage a team of volunteers and paid staff.

As ever we are grateful for the unstinting efforts of our volunteers, around 80 in number who are involved in service provision and fundraising. Without their support and assistance, we would not be able to make such a significantly valuable contribution to our local communities.

### **Risk Management**

The directors have reviewed the major strategic, business and operational risks, which the charity faces and have confirmed that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

## **OBJECTIVES AND ACTIVITIES**

The charity's objectives are:

- (1) *To provide, in the interests of social welfare, facilities for recreation and other leisure time activities available to the public at large with a view to improving their conditions of life;*
- (2) *To promote community participation in healthy recreation, in particular by the provision of facilities for the playing of football and other sports;*
- (3) *To promote and protect the wellbeing and physical health of people living in the vicinity of the facilities operated by the company, and to assist in the relief of ill health and the provision of health education for such people;*
- (4) *To promote public safety in the interests of the general public, and in particular by promoting initiatives and programmes which are directed towards reducing the incidence of vandalism and other anti-social behaviour by encouraging participation in sports;*
- (5) *To help young people to develop their physical, mental and spiritual capacities, such that they may grow to full maturity as individuals and as members of society;*
- (6) *To promote training, particularly in such skills as will assist the participants in obtaining paid employment;*
- (7) *To promote, establish, operate and/or support other projects and initiatives of a charitable nature.*

**REPORT OF THE DIRECTORS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

**MAIN OBJECTIVES FOR THE YEAR**

The charity's main objective in its ninth full year was to pursue fulfilment of its mission statement to promote lifelong learning, health and wellbeing, primarily in South Ayrshire, through football. To this end it continued to build a partnership approach with key stakeholders and to expand its Community activities.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 June 2014 to the date of this report:-

EJ Bulik  
L Cameron  
A McGregor  
J Maxwell  
JG Peterkin  
JM Welsh  
PC White

Other changes in directors holding office are as follows:

DJ Watson (resigned 23/01/15)  
D Stewart (resigned 19/03/15)  
A Gunning (appointed 20/08/15)  
L R Stobie (appointed 20/08/15)

**ACHIEVEMENTS, PERFORMANCE AND PLANS FOR THE FUTURE**

The Academy has two main activities.

- We encourage participation in sport for people of all ages, regardless of background or ability.
- We pursue a model of sporting excellence to allow talented boys and girls a platform from which to reach their individual goals and play the sport at the highest level.

The Academy has continued to make significant progress since the publication of the last Annual Report, as illustrated below.

**Providing for Football in the Community**

The Academy's Community Projects Group meets regularly to create programmes and find funding for new activities for more disadvantaged groups, young and old in our local communities.

In summary:

Attendance levels were slightly ahead of last year, with over 111,000 participant attendances. The activity continues to be aimed at promoting healthy activity in general, focussing on:

- A wide range of physical activity programmes for all skill levels;
- Targeting children and school aged populations;
- Broader education programmes linked to the coaching (such as climate change awareness);
- An overall health promotion ethos.

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**REPORT OF THE DIRECTORS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

The Academy has maintained the range of activities experienced during its last reporting year as well as developing new ones. The total participation in Academy activities over the year amounted to 111,052 (participant attendances). Allowing for repeat participation we estimate that we have worked with around 8,200 individuals. We continue to widen the scope of our programmes in the community, with more attention being turned towards supporting adults, whether it be by way of our newly introduced Walking Football Programme, encouraging older adults back to football activity or through other programmes which encourage adults of all ages and abilities to take up football activity to improve their overall fitness and wellbeing.

**Making Football Accessible**

We strive to make football accessible to young people and adults in all areas of the local community, as well as using the sport as a means to encourage a healthy lifestyle and promote education. AUFA's programmes include: -

**Climate Challenge Project:**

This project, funded by the Climate Challenge Fund, has been launched successfully with Primary 5 classes from all of the primary schools in South Ayrshire being invited to take part. The programme delivers to each school 8 one hour long sessions that include an educational element focused on Climate Change, followed by fun football sessions. The course is delivered by AUFA's FreshAYR, CleanAYR, GreenAYR sessional coaches. In total over 27 schools across South Ayrshire, will be visited and a total of over 2,000 children in the local community will be involved.

**Learning Disability and Health Inequality:**

The Academy's *Everybody Active* Programme has completed its seventh year of activity. The programme delivers weekly football activity classes at South Craig, Invergarven and Queen Margaret Schools in South Ayrshire, involving an average of 55 weekly participants. The key target is to increase the number of players playing football in Special Schools

The Academy is also developing programmes for adults with learning difficulties and physical disability as a pathway from the *Everybody Active* Programme and has secured funding from Children in Need to secure a Football Club for its participants.

**Walking Football**

Pilot Walking Football programmes are being introduced around South Ayrshire with a view to building a group of ongoing weekly sessions. AUFA was a partner in the highly successful "Fitba Maybole" programme, which resulted in a total weight loss of 9 stone 5 pounds from the 15 participants over a 12 week period. Participants enjoy an introductory programme of health assessments, lifestyle advice and exercise, followed by footballing activities.

**Alzheimer's Scotland:**

The work on supporting older people with dementia through Football reminiscence programmes has also been an important element in our local community work. AUFA was pleased to provide the minibus and driver for outings and trips to Somerset Park for the local Alzheimer's Group and is seeking to secure funding to hold Reminiscence meetings throughout South Ayrshire.

**Expanding Participation in Community Football Centres**

The Football Academy works hard to increase player participation, by developing and sustaining its Community Football Centre and Holiday Programme activity, and ensuring that the programmes are stimulating, fun, safe and accessible to age groups from three years to adult. This has included:

- Providing Kinder Kicks Soccer Centres for a weekly average of 77 children aged 3 to 4;
- Providing out of school and curriculum time soccer classes for around 202 primary age children per week;
- Providing football classes with social and development objectives for groups aged 13 to 24 years of age;
- Delivering in South Ayrshire, Scottish FA national initiatives, including:
  - The Night Leagues programme, at one centre attracting around 55 players per session;
  - The Tesco Bank funded football programme, a Scottish FA programme, involved 10 primary schools totalling 476 pupils. Each school received 6 weeks of football and were treated to an end of programme festival which took place at Somerset Park.

### **Supporting Development of Local Youth Football Clubs**

Ayr United Football Academy offers support to all recreational football clubs in South Ayrshire thus strengthening links between these clubs and the Academy. Over the past year, the main activities included:

- Supporting local clubs to sustain and achieve Scottish FA Quality Mark accreditation. For local clubs the main aim to increase number of players and number of teams.
- Organising Club visits to Somerset to watch Ayr United 1<sup>st</sup> team playing and then participate in a football coaching session on Somerset Park. Over 80 young players benefitted from this;
- Over 300 club coaches, college students and AUFA volunteers took part in coach education courses and Scottish FA in-service days throughout the year.

The Academy also encourages volunteer club coaches to raise their skill levels by joining Scottish FA Coaching courses and manages the delivery of these courses to facilitate this. We have delivered the following courses during the year: -

- 2 x Level 1.1 Early touches course - 35 participants (Children Pathway);
- 3 x Level 1.2 Coaching young footballers - 65 participants (Children Pathway);
- 1 x Level 1.1 SC+ (Developing Activities) - 16 participants (Youth/Adult Pathway);
- 2 x Level 1.2 Coaching youth footballers - 31 participants (Youth/Adult Pathway);
- 2 x Level 1.3 coaching in the game - 39 participants (Youth/Adult Pathway);
- 1st Aid 12 participants.

### **Creating Football Opportunities for Girls**

We continued towards the target of establishing a Women's and Girls' Football Clubby creating football opportunities for girls and young women through our Women's and Girls Football Development Programme and are building the coaching and volunteer resource to allow us to sustain the Club. Key achievements have been:

- Retaining Scottish FA Quality Mark status for the Girls Club;
- Fielding age 7's, 9's, 11's, 13's and 15's adding a Ladies team which competed throughout the 2016 season.
- Recruiting community coaches and volunteers who are dedicated to building participation by girls and in building girls' teams to ensure sustainability;
- Organising fundraising events and commercial sponsorship to contribute towards equipment and other costs.

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**AYR UNITED FOOTBALL ACADEMY LIMITED**  
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**REPORT OF THE DIRECTORS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

### **Helping to Tackle Unemployment**

#### **Community Jobs Scotland Programme**

AUFA continues to engage with Government Job schemes and a full Community Jobs Scotland Programme was delivered throughout the year. The programme is aimed at 16 to 24 year olds and allows AUFA to offer work

experience to the participants over a six month period. The roles include assisting staff with the delivery of Ayr United Football Academy community projects and the promotion of Ayr United Football Academy in the local community, assisting staff with washing and cleaning of kit and equipment and assisting staff with the maintenance of the pitch and stadium. Participants are assisted with their search for permanent employment and we have successfully placed the majority of participants.

### **Supporting the Development of Talented Young Footballers**

One of the Academy's headline activities has been that of supporting the development of talented young footballers, with our Robbie Crawford and Allan Forrest establishing themselves as Ayr United Football Club first team regulars and other Academy graduates, such as Kyle McAusland, Jackson Longridge and David Mitchell, turning out for other SPFL teams.

We continued to improve the standards around the Talented Young Footballers programme, and were accepted into the Scottish FA's Club Academy Scotland Programme, at Silver Star status, to become one of only 14 Academies throughout Scotland to attain this status. We fielded 6 Professional Youth teams in the Club Academy Scotland Programme and 1 team in the Scottish Professional Football League's Development League. In addition, the Junior Academy Groups continue to offer talented young footballers, between the ages of 7, 8, 9 and 10, coaching sessions delivered by experienced, Scottish FA qualified Academy Coaches, whilst the players play for their local teams.

### **Future priorities**

Our future priorities will be to continue to concentrate on building and strengthening the two main programme areas, namely, the Football in the Community and Talented Young Footballer's programmes.

We aim to build the Football in the Community programme in a strategic manner, seeking medium to long term partnerships and funding streams which will allow it to deliver sustainable programmes of activity, to benefit the large range of people in the local community, who are currently excluded or disadvantaged from satisfying their desire to participate in healthy, football based activity.

In the Talented Young Footballers programme, the Academy has focussed on strengthening its coaching staff, improving its facilities and raising its standards in such a way that its young players will be presented with the best opportunity to achieve their ambition to play professional football. The Scottish FA has embarked on a rapid restructuring of its Youth Development Programme, involving an elevation of the standards surrounding the programmes and we worked hard to meet the criteria which allowed entry to the Elite section of the Club Academy Scotland. We are strong supporters of The Scottish FA's strategy and are determined to raise our own standards in line with the Scottish FA drive, to allow us to continue to compete at the highest level of the Club Academy Programme.

### **Summary**

Despite a national reduction in the availability of funding, the Community Programme remains strong and attendances have increased by around 3% on last year. The Talented Young Footballer's Programme continues to improve in quality and scope, having attained Silver Star status within the Scottish FA's Club Academy Scotland programme.

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

**FINANCIAL REVIEW**

**Policy on Reserves**

The Directors hold funds and use the income to pay out all costs, charges and expenses properly incurred in the delivery of the charity's objectives.

The aim of the board is to strive to maintain sufficient reserves to ensure that a full year's activities can be achieved. A significant proportion of the year end bank balances had been committed to projects carried out since then.

At 31 May 2015 the board believe that sufficient reserves are held to carry out activities for just over six months.

**Principal Funding Sources**

The principal funding sources during the accounting period were: the Scottish Football Association who made a significant award for the successful achievement of standards in respect of the Talented Young Footballers' Programme, Ayrshire Leader, the Scottish Council of Voluntary Organisations, South Ayrshire Council, NHS Ayrshire and Arran and the Scottish Football Association in the form of funding for our various community based programmes. Income donated by corporate and public sector sponsors supplemented these contributions to allow the Academy to manage a well rounded range of footballing activities.

Outgoing resources exceeded incoming resources for the year by £1,256.

**DIRECTORS/TRUSTEES RESPONSIBILITIES**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in Scotland requires the directors to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- observe the methods and principles in the Charity SORP.

The directors are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD**

J G PETERKIN  
Secretary

18 February 2016

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**AYR UNITED FOOTBALL ACADEMY LIMITED**

I report on the accounts of the charity for the year ended 31 May 2015 which are set out on pages 8 to 16.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS/TRUSTEES AND EXAMINER**

The charity's trustees who are also directors of the company for the purposes of company law are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

In the course of my examination, no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - o to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**SHONAGH L. FRASER MA CA**  
On behalf of Hall Morrice LLP  
Chartered Accountants  
ABERDEEN

29 February 2016

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT**  
**(Incorporating a Statement of Financial Activities)**  
**FOR THE YEAR ENDED 31 MAY 2015**

		Unrestricted	Restricted	31/5/15	31/5/14
	Notes	funds	funds	Total	Total
		£	£	funds	funds
				£	£
<b>INCOMING RESOURCES</b>					
Voluntary Income	601		-	601	540
<b>Activities for generating funds</b>					
Fundraising		8,895	-	8,895	6,427
Incoming resources from charitable activities	3	23,386	329,278	352,664	315,113
Bank Interest Receivable		<u>275</u>	<u>-</u>	<u>275</u>	<u>-</u>
<b>Total incoming resources</b>		<u>33,157</u>	<u>329,278</u>	<u>362,435</u>	<u>322,080</u>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Fundraising		4,762	-	4,762	5,669
Charitable Activities	4	10,336	347,573	357,909	344,636
Governance Costs	5	<u>-</u>	<u>1,020</u>	<u>1,020</u>	<u>681</u>
<b>Total resources expended</b>		<u>15,098</u>	<u>348,593</u>	<u>363,691</u>	<u>350,986</u>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>		18,059	(19,315)	(1,256)	(28,906)
<b>TRANSFER BETWEEN FUNDS</b>	11	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		18,059	(19,315)	(1,256)	(28,906)
<b>Total funds brought forward</b>		<u>50,665</u>	<u>129,142</u>	<u>179,807</u>	<u>208,713</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>68,724</u>	<u>109,827</u>	<u>178,551</u>	<u>179,807</u>



**AYR UNITED FOOTBALL ACADEMY LIMITED**  
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**BALANCE SHEET**  
**AS AT 31 MAY 2015**

		Unrestricted	Restricted	31/5/15 Total	31/5/14 Total
	Notes	funds £	funds £	Funds £	funds £
<b>FIXED ASSETS</b>					
Tangible assets	2	<u>39,482</u>	-	<u>39,482</u>	<u>27,153</u>
<b>CURRENT ASSETS</b>					
Debtors	9	13,175	28,757	41,932	43,265
Cash at bank and in hand		<u>30,585</u>	<u>116,079</u>	<u>146,664</u>	<u>128,410</u>
		43,760	144,836	188,596	171,675
<b>CREDITORS</b>					
Amounts falling due within one year	10	<u>14,518</u>	<u>35,009</u>	<u>49,527</u>	<u>19,021</u>
<b>NET CURRENT ASSETS</b>		<u>29,242</u>	<u>109,827</u>	<u>139,069</u>	<u>152,654</u>
<b>NET ASSETS</b>		<u>68,724</u>	<u>109,827</u>	<u>178,551</u>	<u>179,807</u>
<b>RESERVES</b>					
Unrestricted Funds	11			68,724	50,665
Restricted Funds	11			<u>109,827</u>	<u>129,142</u>
				<u>178,551</u>	<u>179,807</u>

The directors confirm that the company was entitled to exemption from the requirement to have an audit under the provision of section 477(1) of the Companies Act 2006 and that the members have not required the company to obtain an audit for the year in accordance with section 476(1) of that Act. The directors acknowledge their responsibility to ensure that the company keeps accounting records in accordance with section 386 and to prepare accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its loss for financial year in

accordance with section 394 and which otherwise comply with the Companies Act 2006 as far as applicable to the company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the directors on 18 February 2016

A Gunning  
Director

**Registered Company No: SC294025**

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2015**

1. ACCOUNTING POLICIES

**Basis of Preparation**

These Accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with "Accounting and Reporting by Charities" Statement of Recommended Practice issued in March 2005.

**Accounting Convention**

The Accounts have been prepared under the historical cost convention.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income, received by way of donations, is recognised in full in the year in which it is receivable. The value of services provided by volunteers has not been included.

Investment income is included where receivable.

**Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Motor Vehicles	20% Reducing Balance
Office Equipment	25% Reducing Balance

Expenditure with a value of less than £500 is not capitalised as fixed assets and is treated as revenue expenditure.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Taxation**

The company is a registered charity and is accordingly exempt from taxation on income which is applied for charitable purposes. The company is not registered for Value Added Tax and any such irrecoverable tax is included in the expenditure concerned.

**FOR THE YEAR ENDED 31 MAY 2015**

2. FIXED ASSETS

	Motor Vehicles £	Office Equipment £	Total £
Cost			
At 1 June 2014	39,000	7,435	46,435
Additions	22,665	-	22,665
At 31 May 2015	61,665	7,435	69,100
Depreciation			
At 1 June 2014	19,282	-	19,282
Charge for year	8,477	1,859	10,336
At 31 May 2015	27,759	1,859	29,618
Net Book Value			
At 31 May 2015	33,906	5,576	39,482
At 31 May 2014	19,718	7,435	27,153

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
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**NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

			<b>2015</b>	<b>2014</b>
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Talented Young Footballers' Programme:</b>				
Scottish FA Award	-	107,864	107,864	65,000
Sponsorship	17,636		17,636	18,900
Appearance Fee	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
	<u>20,636</u>	<u>107,864</u>	<u>128,500</u>	<u>86,900</u>
<b>South Ayrshire Football Development</b>				
Contract Income	-	20,000	20,000	20,000
Participants Fees	<u>-</u>	<u>29,454</u>		<u>29,454</u>
<u>23,807</u>				
	<u>-</u>	<u>49,454</u>	<u>49,454</u>	<u>43,807</u>
<b>Other Community Programmes</b>				
Climate Challenge Fund	-	62,215	62,215	-
Rural Programme	-	10,000	10,000	56,485
SAMH Get Active	-	-	-	4,500
CJS Jobs	-	26,447	26,447	24,753
Girls Youth Development	-	6,513	6,513	7,179
Everybody Active	-	21,176	21,176	8,875
Active in Sport	-	-	-	7,600
Nursery Project	-	-	-	9,480
School of Football	-	14,562	14,562	11,970
McDonalds Schools	-	-	-	2,500
Tesco Bank	-	2,500	2,500	2,475
Healthy Hearts	-	-	-	23,524
Food Standard Agency	-	2,000	2,000	2,000
Night Leagues	-	9,000	9,000	12,441
SPFL	2,750	-	2,750	-
Coach Education	-	10,591	10,591	6,738
Other Programmes	<u>-</u>	<u>6,956</u>	<u>6,956</u>	<u>3,886</u>
	<u>2,750</u>	<u>171,960</u>	<u>174,710</u>	<u>184,406</u>
<b>Total</b>	23,386	329,278	352,664	315,113
	=====	=====	=====	=====



**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

4. RESOURCES EXPENDED – CHARITABLE ACTIVITIES

	Unrestrict ed	Restricted	2015	2014
	£	£	£	£
<u>Talented Young Footballers Programme</u>				
Direct Costs				
Playing Kit	-	32,234	32,234	33,185
Facility Hire	-	25,586	25,586	21,106
Travel Football Teams	-	6,808	6,808	9,217
Coaches Expenses	-	2,756	2,756	3,150
College Costs	-	2,060	2,060	2,049
Depreciation	10,336	-	10,336	4,930
Coaching Courses	-	15,806	15,806	11,682
Equipment	-	-	-	1,765
Silver Star Costs	-	16,551	16,551	-
Sport Science & Physiotherapy	-	4,600	4,600	9,429
Support Costs				
Management Salaries	-	19,645	19,645	-
Miscellaneous	-	198	198	445
Consultancy	-	500	500	1,700
Total Talented Young Footballer's Programme costs	<u>10,336</u>	<u>126,744</u>	<u>137,080</u>	<u>98,658</u>
<u>Community Football Programme</u>				
Management Salaries	-	46,360	46,360	65,731
Administration Salaries	-	16,666	16,666	17,780
Community Projects Consultant	-	11,241	11,241	25,005
	<u>-</u>	<u>74,267</u>	<u>74,267</u>	<u>108,516</u>
Direct Costs				
South Ayrshire Football Development Programme				
Community Coach Training	-	6,385	6,385	7,954
Term Time Programme	-	21,926	21,926	17,246

October Programme	-	495	495	840
Easter Programme	-	1,875	1,875	2,603
Summer Programme	_____ -	<u>5,894</u>	<u>5,894</u>	<u>2,261</u>
	_____ -	<u>36,575</u>	<u>36,575</u>	<u>30,904</u>
Climate Challenge Fund	-	54,666	54,666	-
SAMH Programme	-	-	-	2,473
CJS Job Scheme	-	20,962	20,962	24,507
Girls Youth Development Programme	-	6,142	6,142	2,133
Everybody Active Programme	-	7,892	7,892	3,493
Nursery Programme	-	96	96	3,887
School of Football Programme	-	4,784	4,784	7,268
McDonald's Schools Programme	-	-	-	74
Tesco Programme	-	248	248	264
Healthy Hearts Programme	-	-	-	4,169
Rural Programme	-	1,190	1,190	45,740
Supporting Employment Programme	-	-	-	104
Active in Sport Programme	-	-	-	750
Advertising	-	97	97	306
Miscellaneous	-	7,732	7,732	7,354
Honest Men Health Programme	-	220	220	1,612
Night Leagues	-	1,432	1,432	2,424
Equipment	-	4,230	4,230	-
Choose Life	_____ -	<u>296</u>	<u>296</u>	_____ -
	_____ -	<u>109,987</u>	<u>109,987</u>	<u>106,558</u>
Total Community Programme	===== -	<u>220,829</u>	<u>220,829</u>	<u>245,978</u>
Total	<u>10,336</u>	<u>347,573</u>	<u>357,909</u>	<u>344,636</u>

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**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

	£	£
Hall Morrice – Independent Examination	<u>1,020</u>	<u>681</u>

6. NET INCOMING/(OUTGOING) RESOURCES

	<b>2015</b>	<b>2014</b>
Net resources are stated after charging/(crediting):	£	£
Independent Examination	1,020	681
Depreciation – owned assets	<u>10,336</u>	<u>4,930</u>

7. EMPLOYEE COSTS

	<b>2015</b>	<b>2014</b>
	£	£
Management Salaries	66,005	65,731
Administration Salaries	16,666	17,780
Coaching Staff Salaries	88,173	90,107
Social Security Costs	<u>7,538</u>	<u>9,582</u>
	<u>178,382</u>	<u>183,200</u>

Coaching Staff salaries and National Insurance are allocated over the various programmes based on the actual staff time utilisation.

The average number of employees during the year calculated on a full time equivalent basis was 14 (2014:14).

No employee received emoluments of more than £60,000.

8. MANAGEMENT BOARD REMUNERATION

No member of the Management Board received remuneration during the year.

No members of the Management Board were reimbursed for expenses incurred during the year (2014 - £nil)

9. DEBTORS

	<b>2015</b>	<b>2014</b>
	£	£
Sundry Debtors	<u>41,932</u>	<u>43,265</u>

10. CREDITORS: Amounts falling due within one year

	<b>2015</b>	<b>2014</b>
	£	£
Creditors and Accrued Expenses	40,076	14,888
Deferred Income	6,728	-

PAYE/NIC Creditor	<u>2,723</u>	<u>4,133</u>
	<u>49,527</u>	<u>19,021</u>

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**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

	At 1.6.14	Incoming Resources	Outgoing Resources	Transfers	At 31.5.15
	£	£	£	£	£
11. MOVEMENTS IN FUNDS					
Unrestricted Funds	50,665	33,157	15,098	-	68,724
Restricted Funds:					
Talented Young Footballers Programme	60,647	107,864	126,744	(19,450)	22,317
Community Football Programmes	<u>68,495</u>	<u>221,414</u>	<u>221,849</u>	<u>19,450</u>	<u>87,510</u>
TOTAL FUNDS	<u>179,807</u>	<u>362,435</u>	<u>363,691</u>	<u>-</u>	<u>178,551</u>

The directors have reviewed the allocation of management salaries between the Talented Young Footballer and Community Programmes and consider that a transfer is required for the year ended 31 May 2014 in the amount of £19,450, which is reflected above.

**PURPOSES OF FUNDS**

**Talented Young Footballers Programme**

The Talented Young Footballers Programme is designed to create a platform for the most skilful young footballers to develop their talent and to pursue a pathway that will help them to secure a career as professional footballers. The funding applied to this programme is used, amongst other things, to procure facilities, to assist our volunteer coaches through SFA Coaching qualifications, to provide a Sports Science programme and to buy the sporting kit and equipment which will allow the players to improve their physical strength and to enhance their playing skills.

**The Community Football Programme**

The Academy is equally committed to encouraging participation in football by people of all ages, ability, social background or sex. The funding applied to this programme is used for a wide range of community projects as outlined in the directors' report.

<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
£	£	£

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fixed Assets	39,482	-	39,482
Current Assets	43,760	144,836	188,596
Current Liabilities	<u>(14,518)</u>	<u>(35,009)</u>	<u>(49,527)</u>
Net Assets as at 31 May 2015	<u>68,724</u>	<u>109,827</u>	<u>178,551</u>

**AYR UNITED FOOTBALL ACADEMY LIMITED**  
**(LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR THE YEAR ENDED 31 MAY 2015**

13. MEMBERS' LIABILITY

Every member of the company undertakes to contribute such amount as may be required to the company's assets (not exceeding £1) if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the company's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves. As at 31 May 2015 there were 5 partner members (2014 – 5) of the company.

14. RELATED PARTY TRANSACTIONS

Lachlan Cameron and Graham Peterkin are directors of both Ayr United Football Academy and Ayr United Football & Athletic Club Limited. During the year to 31 May 2015 income from Ayr United Football & Athletic Club Limited totalled £3,000 to the Academy for first team appearance monies. At the 31 May 2015 no amounts owing to/from the Club (2014 NIL).

Stuart Watson, son of a director who served during the year, received remuneration in the year in relation to his role as a Community Projects Co-Ordinator at the Academy's standard rate of pay.

In addition South Ayrshire Council, Ayrshire College and NHS representatives are on the board of trustees. Transactions with these organisations are disclosed elsewhere in the accounts.

15. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party.