

REGISTERED COMPANY NUMBER: SC294025 (Scotland)
REGISTERED CHARITY NUMBER: SC037325

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 MAY 2018
FOR
AYR UNITED FOOTBALL ACADEMY LIMITED**

AYR UNITED FOOTBALL ACADEMY LIMITED

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FOR THE YEAR ENDED 31 MAY 2018**

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AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2018

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

MAIN OBJECTIVES FOR THE YEAR

The charity's main objective is 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2018**

ACHIEVEMENT AND PERFORMANCE

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 up by 14,720 participant attendances, growing from just over 140,438 to 155,158. The activity continues to be aimed at promoting healthy activity in general, focusing 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.

The Football for Life programme continued to oversee activities aimed at the over 50's age brackets. Supervising the growing numbers taking part in the Walking Football and Football Memories programmes. The Football for Life activities constitute an area of significant growth and focus. More of this below.

As noted above, the Academy has expanded its range of activities experienced during the last reporting year. Total participation in Academy activities over the year amounted to 155,158 (participant attendances). Allowing for repeat participation we estimate that we are working with around 11,400 individuals. We continue to widen the scope of our programmes in the community, with more attention being turned towards supporting adults, and specifically older adults, and promoting the Women's and Girls' game.

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 work in partnership with many organisations and include: -

Football development and participation programmes

The Academy works closely with the Scottish FA and South Ayrshire Council to promote and deliver football activity in the schools and community centres around South Ayrshire.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2018**

ACHIEVEMENT AND PERFORMANCE

Scottish FA - Club Development

The Scottish FA has a focus on participation, coach education and development of the local boys' and girls' clubs and teams, all of which AUFA supports in the form of programmes such as Quality Mark, and Coach Education. SFA coach education courses are delivered by the Academy's SFA qualified Tutor, helping to enhance the quality of activity offered by the local boys' and girls' football clubs.

Scottish FA - School of Football.

The School of Football initiative is well established now and AUFA takes responsibility for its delivery at Prestwick Academy and Ayr Academy. Identified Secondary 1, Secondary 2 and Secondary 3 pupils take part in one football session per day at school and gain a qualification through their involvement with the school of football. The delivery of the programme is in partnership with the Scottish FA, with around 16,000 (an increase of 4,800) attendances taking place during the school year.

South Ayrshire Council - Curricular and Extra Curricular activity

South Ayrshire Council part funds the Term Time programme of after school classes for children aged between 2 to 12 yrs of age, along with Summer, October and Easter holiday Soccer Camps. Aimed at boys and girls aged between 2 to 15 years of age, these are delivered by the Academy's SFA qualified coaches and Ayr United First Team players. Each day is different with activities ranging from themed sessions, skill development, fun games, tournaments and challenges. It makes the delivery of football for the local area an all year round offer.

Total annual attendances at these football development programmes is in the region of 13,500

Climate Challenge Fund

The Green Community Superhero's project funded by The Climate Challenge Fund had 4 main strands. The first was educational where AUFA coaches visited schools and delivered football sessions to Primary 3 and 4 pupils, focusing on the theme of climate change. The sessions were accompanied with a logbook which the pupils were required to complete. The second strand of the project involved 1,515 nursery school children participating in our green themed football sessions which raised early awareness of climate change. The third strand of the project was to recycle sports equipment and divert it from landfill. A total of 1.54 tonnes of CO₂e was diverted away from landfill. The final strand of the project was to recycle school uniforms and a total of 14.68 tonnes of CO₂e was diverted away from landfill.

Health and Social Inclusion Programmes - Football for Life

These programmes are aimed mainly at the over 50's section of the local community. They fall within the Academy's Football for Life group activities and are designed to encourage older age groups to take part in healthy activity and to meet socially.

Football Fans in Training

Football Fans in training is a weight management programme, sponsored by the SPFL, aimed at supporters of Ayr United. AUFA deliver the programme in partnership with the Scottish Professional Football League Trust. The programme is aimed at people aged 35 and over, with weight issues. Each programme has an intensive twelve-week block of activity and workshops designed to help participants target and achieve weight loss and a healthier lifestyle.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2018**

ACHIEVEMENT AND PERFORMANCE

Weigh to Go

Weigh to Go Ayr United is a lifestyle programme funded fully by Alliance Scotland. AUFA delivers the programme in partnership with NHS Ayrshire and Arran. The programme is for males aged 16+, who are overweight or suffer long term health issues. Each Programme has an intense twelve-week block of activity and educational lifestyle workshops which lead in to one year of monitoring and evaluating each participant. The programme runs all year round, with 30 participants taking part last year.

Football for Life

Three main programmes make up the Football for Life programme, including the Walking, Talking & Drawing project which is funded by the Integrated Care Fund. They are:

Football Memories

Targeted at the increasing population of over 50's, Football Memories sessions enable people to get together and reminisce about football, as well as other sports. We encourage people to talk about day to day memories of their past whilst enjoying the anecdotes of others. The target group includes people with Alzheimer's/Dementia and those experiencing social isolation and loneliness. There are around 22 sessions a year and they take place at Somerset Park (Ayr), Girvan and Maybole.

Walking Football

This is one of the Academy's fastest growing activities allowing men or women in the over 50 age group to take part in fun and competitive football sessions on a weekly basis. Currently there are five centres across South Ayrshire with sessions taking place at Maybole, Ayr, Girvan, Troon and Prestwick. Annual attendance numbers have increased from 2,600 last year to 3,400 this, with an average of over 70 participants per week. There are plans to increase the number of centres and to introduce a Women's section.

Drawing

The drawing aspect of the programme is delivered by Little Art School and is for older people who are affected by dementia, and their carers. Participants attend monthly sessions in Ayr, Troon and Girvan and are taught how to draw, by tasking them with various themes to draw.

AUFA Girls' and Women's Football Development

The AUFA Girls' and Women's section's objective is to grow female participation in football. In the girls' and women's section we have eighty girls participating weekly. Whilst this is a significantly larger number than previously, we aim to develop this to over one hundred and forty over a three-year period. The Women's and Girls' Football Development Coordinator is part funded by SportScotland. His role included AUFA offering a community class that can feed in to a pathway for girls to join a team. The Womens' and Girls teams train twice a week and play a game at the weekends. Around 135 girls and women took part in the teams last year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2018**

ACHIEVEMENT AND PERFORMANCE

Disability Football Programme

Children in Need - Honest Kids/Everybody Active

Continued funding from Children in Need plus additional funding from South Ayrshire Charitable Trust, has seen AUFA's disability programme continue and improve. The programme has continued in South Ayrshire's 2 Additional Support Needs schools with Southcraig sessions being revamped and seeing increased participation. The sessions have also continued at Queen Margaret Academy's Supported Learning Centre, with a number of current and former pupils from there volunteering at The Honest Kids Club. The Honest Kids club continues to offer afterschool football for any young people in South Ayrshire with additional support needs and behavioural issues. In total there were around 5,860 participant attendances during the year, compared to 3,561 last year.

Social Diversity Programmes

Night Leagues

Night leagues, funded by SAC Proceeds of Crime and Scottish FA funding, run from September to April each year and they are aimed at young people who are at a loose end on weekends. Young people are encouraged through our community partnerships to turn up at an organised venue and compete in nightly tournaments and physical activity rather than engaging in anti-social behaviour. 30 participants and 720 attendances were recorded over 24 sessions

Talented Young Footballers Development Programme -

One of the Academy's headline activities has been that of supporting the development of talented young footballers. Robbie Crawford, Alan Forrest and Craig McGuffie have established themselves as Ayr United Football Club first team regulars, with over 400 first team appearances among them. Other Academy graduates, such as Jackson Longridge, David Mitchell and Aaron Muirhead, compete for other SPFL teams.

AUFA continued to improve the standards around the Talented Young Footballers programme, competing in the Scottish FA's Club Academy Scotland Programme, at Silver Star status and have recently been granted Progressive status, making the Academy the only League 1 academy in the 2017/18 season. As part of the changes we have established two new departments - Football Science and Medicine and Sports Analysis - which will help enormously in the development of our young players. The Boards of the Academy and Ayr United F.C. have also worked together to strengthen AUFA's role in providing a conveyor belt of talent for the first team. Together, we aspire to a position where no less than 50% of Ayr United's first team match day squad have come through the Academy.

Around 210 young players attend coaching sessions delivered by over 55 experienced, Scottish FA qualified Academy Coaches and coaching staff.

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 will continue 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2018**

ACHIEVEMENT AND PERFORMANCE

In the Talented Young Footballers programme, the Academy has focused 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 is working its way through a rapid restructuring of its Youth Development Programme and has recently announced significant changes to the programme which will involve all Academies. The Academy has been positioned in the Progressive tier of the games programme, which is designed to allow developing academies a place to put the final building blocks in place before achieving Elite status

We remain strong supporters of The Scottish FA's youth development strategy and will focus on raising our standards in line with the Scottish FA drive, to allow us to continue to compete at the highest level of the Club Academy Programme.

ACHIEVEMENT AND PERFORMANCE

Summary

Both of our core programmes continue to thrive, with overall participant attendances increasing by 11,648 (8%) over last year. The Girls' and Women's section accounts for a large part of the growth. It is also pleasing to report that attendances within our Disability Football programme grew by 65% over the year.

FINANCIAL REVIEW

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, whilst the Climate Challenge Fund, Children in Need, Integrated Care fund and The William Grant Foundation kindly supplemented our Social Enterprise activities to fund the wide range of 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 £21,261.

Reserves policy

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 now is to strive to maintain sufficient reserves in unrestricted funds to a level which would meet a minimum of three months of budgeted charitable expenditure and unexpected costs. This has been achieved. The balance on unrestricted funds at the year end was £41,246 of which those not invested in fixed assets (the free reserves) was £34,369.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new 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 Health and Social Care 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.

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC294025 (Scotland)

Registered Charity number

SC037325

Registered office

Somerset Park
Tryfield Place
Ayr
KA8 9NB

Trustees

E J Bulik	
L Cameron	
J Maxwell	- resigned 18/10/2018
A McGregor	
J G Peterkin	
J M Welsh	- resigned 21/12/2017
P C White	
L R Stobie	
A Gunning	
J Crawford	
B Connolly	- appointed 25/1/2018
S Millar	- appointed 18/10/2018

Company Secretary

J G Peterkin

Independent examiner

Shonagh L Fraser MA CA
On behalf of Hall Morrice LLP, Chartered Accountants.

AYR UNITED FOOTBALL ACADEMY LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2018**

Approved by order of the board of trustees on and signed on its behalf by:

.....
J G Peterkin - Secretary

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

I report on the accounts for the year ended 31 May 2018 set out on pages ten to twenty two.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (as amended). The charity's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to 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.

Date:

AYR UNITED FOOTBALL ACADEMY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2018**

	Notes	Unrestricted funds £	Restricted funds £	31/5/18 Total funds £	31/5/17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	590	590	1,100
Charitable activities	5				
Talented Young Footballers Programme		1,000	130,885	131,885	103,818
Community Football Programmes		51,298	273,480	324,778	297,175
Other trading activities	3	-	24,097	24,097	39,788
Investment income	4	150	1	151	204
Total		52,448	429,053	481,501	442,085
EXPENDITURE ON					
Raising funds		-	976	976	17,674
Charitable activities	6				
Talented Young Footballers Programme		-	179,794	179,794	157,007
Community Football Programmes		-	318,173	318,173	287,209
Support Costs		3,819	-	3,819	3,077
Total		3,819	498,943	502,762	464,967
NET INCOME/(EXPENDITURE)		48,629	(69,890)	(21,261)	(22,882)
Transfers between funds	16	(26,000)	26,000	-	-
Net movement in funds		22,629	(43,890)	(21,261)	(22,882)
RECONCILIATION OF FUNDS					
Total funds brought forward		18,617	132,799	151,416	174,298
TOTAL FUNDS CARRIED FORWARD		41,246	88,909	130,155	151,416

The notes form part of these financial statements

AYR UNITED FOOTBALL ACADEMY LIMITED (REGISTERED NUMBER: SC294025)

**BALANCE SHEET
AT 31 MAY 2018**

	Notes	Unrestricted funds £	Restricted funds £	31/5/18 Total funds £	31/5/17 Total funds £
FIXED ASSETS					
Tangible assets	13	6,877	29,858	36,735	47,631
CURRENT ASSETS					
Debtors	14	2,656	12,367	15,023	57,549
Cash at bank		32,612	121,483	154,095	93,230
		<u>35,268</u>	<u>133,850</u>	<u>169,118</u>	<u>150,779</u>
CREDITORS					
Amounts falling due within one year	15	(899)	(74,799)	(75,698)	(46,994)
NET CURRENT ASSETS		<u>34,369</u>	<u>59,051</u>	<u>93,420</u>	<u>103,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,246</u>	<u>88,909</u>	<u>130,155</u>	<u>151,416</u>
NET ASSETS		<u>41,246</u>	<u>88,909</u>	<u>130,155</u>	<u>151,416</u>
FUNDS	16				
Unrestricted funds				41,246	18,617
Restricted funds				<u>88,909</u>	<u>132,799</u>
TOTAL FUNDS				<u>130,155</u>	<u>151,416</u>

The notes form part of these financial statements

BALANCE SHEET - CONTINUED
AT 31 MAY 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
A Gunning -Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention. The charity is incorporated in Scotland as a company limited by guarantee not having a share capital. The registered office is shown on page 6.

Going Concern

The financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The trustees consider that the going concern assumption is an appropriate basis on which to prepare these financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance and Straight line over 3 years
Motor vehicles	- 20% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for Value Added Tax and, consequently, any such irrecoverable tax is included in the expenditure concerned.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

1. ACCOUNTING POLICIES - continued

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31/5/18	31/5/17
	£	£
Donations	590	1,100
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31/5/18	31/5/17
	£	£
Fundraising events	24,097	39,788
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31/5/18	31/5/17
	£	£
Deposit account interest	151	204
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

			31/5/18	31/5/17
	Talented Young Footballers Programme £	Community Football Programmes £	Total activities £	Total activities £
Grants	125,300	273,005	398,305	347,124
Sponsorship	5,585	475	6,060	3,740
Appearance Fee	1,000	-	1,000	1,000
Other income	-	-	-	237
Participant Fees	-	51,298	51,298	48,892
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	131,885	324,778	456,663	400,993
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Talented Young Footballers' Programme				
Scottish FA Award	-	94,300	94,300	99,002
Project Brave	-	31,000	31,000	-
Sponsorship	-	5,585	5,585	3,740
Appearance Fee	1,000	-	1,000	1,000
Gate Receipts under 21s	-	-	-	76
	1,000	130,885	131,885	103,818
Other Community Programmes				
South Ayrshire Development Fund	-	20,000	20,000	19,833
Participants Fees	51,298	-	51,298	48,892
Climate Challenge Fund	-	62,464	62,464	64,836
CJS Jobs	-	31,209	31,209	33,192
Integrated Care Fund	-	31,218	31,218	30,710
Children in Need	-	43,766	43,766	27,215
School of Football	-	16,795	16,795	19,194
Night Leagues	-	6,000	6,000	13,400
Weigh to Go	-	15,574	15,574	13,521
Girls Youth Development	-	21,325	21,325	10,000
Coach Education	-	3,543	3,543	5,825
Tesco Bank	-	2,500	2,500	2,500
Football Fans in Training	-	400	400	1,356
Support Employment	-	4,210	4,210	-
Termtime Lidl	-	2,500	2,500	-
Windfarm	-	5,676	5,676	-
Ambition Income	-	2,000	2,000	-
Other Programmes	-	3,825	3,825	6,540
Sponsorship	-	475	475	-
Other Income	-	-	-	161
	51,298	273,480	324,778	297,175
	52,298	404,365	456,663	400,993

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Talented Young Footballers Programme	179,794	-	179,794
Community Football Programmes	318,173	-	318,173
Support Costs	-	3,819	3,819
	<u>497,967</u>	<u>3,819</u>	<u>501,786</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Talented Young Footballers' Programme				
Playing Kit & Equipment	-	33,931	33,931	40,739
Facility Hire	-	39,212	39,212	44,895
Travel Football Teams	-	4,703	4,703	3,648
Coaches Expenses	-	3,606	3,606	4,292
Coaching Courses	-	1,730	1,730	6,865
Silver Star Costs	-	63,178	63,178	37,534
Support Science & Physiotherapy	-	26,542	26,542	9,724
Commercial Manager	-	5,200	5,200	3,400
Sundries	-	1,692	1,692	5,910
	-	179,794	179,794	157,007
Community Football Programme				
Management Salaries / Wages	-	73,373	73,373	96,452
Pension	-	1,303	1,303	1,274
Other Community Programmes				
Term Time Programme	-	19,305	19,305	25,469
Holiday Programme	-	14,986	14,986	15,402
Climate Challenge Fund	-	68,171	68,171	46,301
Everybody Active	-	10,120	10,120	21,118
Integrated Care Fund	-	31,368	31,368	17,301
School of Football	-	13,258	13,258	13,188
CJS Jobs	-	31,493	31,493	18,294
Weigh to Go	-	8,549	8,549	5,057
Night Leagues	-	1,740	1,740	2,590
Girls Youth Development	-	21,830	21,830	2,000
Football Fans in Training	-	777	777	1,142
Other Programmes	-	5,543	5,543	2,118
Equipment	-	107	107	1,934
Travel Football Teams	-	4,123	4,123	5,856
Coach Education	-	3,067	3,067	2,279
Depreciation	-	7,791	7,791	5,948
College Costs	-	-	-	1,595
Facility Hire	-	-	-	-
Miscellaneous	-	1,269	1,269	1,891
	-	318,173	318,173	287,209
	-	497,967	497,967	444,216

AYR UNITED FOOTBALL ACADEMY LIMITED**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018****8. SUPPORT COSTS**

	Other	Governance costs	Totals
	£	£	£
Support Costs	3,105	714	3,819
	<u> </u>	<u> </u>	<u> </u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/5/18	31/5/17
	£	£
Depreciation - owned assets	10,896	9,895
Surplus on disposal of fixed asset	-	(1,680)
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2018 nor for the year ended 31 May 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2018 nor for the year ended 31 May 2017.

11. STAFF COSTS

	31/05/18	31/05/17
	£	£
Wages & salaries	305,515	264,713
Pension costs	1858	175
Employer NIC	15,074	-
	<u> </u>	<u> </u>
	<u>322,447</u>	<u>264,888</u>

The average monthly number of employees during the year was as follows:

31/5/18	31/5/17
29	27
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000 (2016 -none). Key management personnel received total remuneration, including employer pension contributions, amounting to £42,760 (2017 -£36,579) during the year.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,100	-	1,100
Charitable activities			
Talented Young Footballers Programme	4,816	99,002	103,818
Community Football Programmes	161	297,014	297,175
Other trading activities	39,788	-	39,788
Investment income	204	-	204
Total	46,069	396,016	442,085
EXPENDITURE ON			
Raising funds	17,674	-	17,674
Charitable activities			
Talented Young Footballers Programme	-	157,007	157,007
Community Football Programmes	-	287,209	287,209
Support Costs	3,077	-	3,077
Total	20,751	444,216	464,967
NET INCOME/(EXPENDITURE)	25,318	(48,200)	(22,882)
Transfers between funds	(61,613)	61,613	-
Net movement in funds	(36,295)	13,413	(22,882)
RECONCILIATION OF FUNDS			
Total funds brought forward	54,912	119,386	174,298
TOTAL FUNDS CARRIED FORWARD	18,617	132,799	151,416

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018**

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 June 2017 and 31 May 2018	<u>16,534</u>	<u>52,405</u>	<u>68,939</u>
DEPRECIATION			
At 1 June 2017	4,299	17,009	21,308
Charge for year	<u>3,817</u>	<u>7,079</u>	<u>10,896</u>
At 31 May 2018	<u>8,116</u>	<u>24,088</u>	<u>32,204</u>
NET BOOK VALUE			
At 31 May 2018	<u>8,418</u>	<u>28,317</u>	<u>36,735</u>
At 31 May 2017	<u>12,235</u>	<u>35,396</u>	<u>47,631</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/18 £	31/5/17 £
Trade debtors	<u>15,023</u>	<u>57,549</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/18 £	31/5/17 £
Social security and other taxes	3,335	2,672
Deferred income	50,704	16,826
Accrued expenses	<u>21,659</u>	<u>27,496</u>
	<u>75,698</u>	<u>46,994</u>

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018**

16. MOVEMENT IN FUNDS

	At 1/6/17 £	Net movement in funds £	Transfers between funds £	At 31/5/18 £
Unrestricted funds				
Unrestricted Fund	18,617	48,629	(26,000)	41,246
Restricted funds				
Talented Young Footballers Programme	3,608	(25,679)	26,000	3,929
Community Football Programme	129,191	(44,211)	-	84,980
	<u>132,799</u>	<u>(69,890)</u>	<u>26,000</u>	<u>88,909</u>
TOTAL FUNDS	<u>151,416</u>	<u>(21,261)</u>	<u>-</u>	<u>130,155</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	52,448	(3,819)	48,629
Restricted funds			
Talented Young Footballers Programme	155,091	(180,770)	(25,679)
Community Football Programme	273,962	(318,173)	(44,211)
	<u>429,053</u>	<u>(498,943)</u>	<u>(69,890)</u>
TOTAL FUNDS	<u>481,501</u>	<u>(502,762)</u>	<u>(21,261)</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2018

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/6/16 £	Net movement in funds £	Transfers between funds £	At 31/5/17 £
Unrestricted Funds				
Unrestricted Fund	54,912	25,318	(61,613)	18,617
Restricted Funds				
Talented Young Footballers Programme	-	(58,005)	61,613	3,608
Community Football Programme	119,386	9,805	-	129,191
	<u>119,386</u>	<u>(48,200)</u>	<u>61,613</u>	<u>132,799</u>
TOTAL FUNDS	<u>174,298</u>	<u>(22,882)</u>	<u>-</u>	<u>151,416</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	46,069	(20,751)	25,318
Restricted funds			
Talented Young Footballers Programme	99,002	(157,007)	(58,005)
Community Football Programme	297,014	(287,209)	9,805
	<u>396,016</u>	<u>(444,216)</u>	<u>(48,200)</u>
TOTAL FUNDS	<u>442,085</u>	<u>(464,967)</u>	<u>(22,882)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2018.

AYR UNITED FOOTBALL ACADEMY LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2018**

	31/5/18 £	31/5/17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	590	1,100
Other trading activities		
Fundraising events	24,097	39,788
Investment income		
Deposit account interest	151	204
Charitable activities		
Grants	398,305	347,124
Participant Fees	51,298	48,892
Sponsorship	6,060	3,740
Appearance Fee	1,000	1,000
Other income	-	237
	456,663	400,993
Total incoming resources		
	481,501	442,085
 EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	976	17,674
Charitable activities		
Wages	73,373	96,452
Pensions	1,303	1,274
Facility Hire	39,212	44,895
Sundries	2,961	7,801
Playing Kit & Equipment	33,931	40,739
Travel Football Teams	8,826	9,504
Coaches Expenses	3,607	4,292
College Costs	-	1,595
Coaching Courses	4,796	6,865
Silver Star Costs	63,178	37,534
Sports Science & Physiotherapy	26,542	9,724
Term Time Programme	19,306	25,469
Carried forward	277,035	286,144

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AYR UNITED FOOTBALL ACADEMY LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2018**

	31/5/18 £	31/5/17 £
Charitable activities		
Brought forward	277,035	286,144
Holiday Programmes	8,111	15,402
Summer Programme	6,875	-
Climate Challenge Fund	68,171	46,301
Weigh to Go	8,549	5,057
CJS Job Scheme	31,493	18,294
Girls Youth Development	21,829	2,000
EA Programme -Children in Need	10,120	21,118
School of Football Programme	13,259	13,188
Equipment	107	1,934
Night Leagues	1,740	2,590
Integrated Care Fund	31,368	17,301
Football Fans in Training	777	1,142
Other Programmes	5,542	2,118
Commercial manager	5,200	3,400
Coach Education	-	2,279
Depreciation of tangible fixed assets	7,791	5,948
	<u>497,967</u>	<u>444,216</u>
Support costs		
Other		
Depreciation	3,105	3,947
Loss on sale of tangible fixed assets	-	(1,680)
	<u>3,105</u>	<u>2,267</u>
Governance costs		
Accountancy fees	714	810
	<u>714</u>	<u>810</u>
Total resources expended	<u>502,762</u>	<u>464,967</u>
Net expenditure	<u>(21,261)</u>	<u>(22,882)</u>

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