

REGISTERED COMPANY NUMBER: SC294025 (Scotland)
REGISTERED CHARITY NUMBER: SC37325

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025
FOR
AYR UNITED FOOTBALL ACADEMY LIMITED**

Galbraith Pritchards
Chartered Accountants
& Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

AYR UNITED FOOTBALL ACADEMY LIMITED

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

	Page
Report of the Trustees	1 to 7
Report of the Independent Auditors	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Cash Flow Statement	14
Notes to the Financial Statements	15 to 25
Detailed Statement of Financial Activities	26 to 27

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

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 2025. 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 2019).

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 mission is to promote lifelong learning, health and wellbeing, primarily in South Ayrshire, through football. On a day to day basis this has been embodied in the Academy's essential strapline: "Building a Better Community Through Football."

In producing a new five year business plan for 2025-30, the opportunity was taken to reflect on some of the charity's achievements over the last five years. These include: a successful pilot for what is now the Scottish FA's Extra Time Programme for younger school children, which is now being rolled out across Scotland; being the successful club pilot for the UEFA Grow model, now being rolled out across Europe; voted the best professional club in the community by the Scottish FA; awarded the UEFA silver award for grass roots work in the community; outstanding achievement award presented by AUFC; and achieving the investors in volunteers award.

To complement the business plan a new five year joint development plan has been agreed with AUFC. This details the future pathway for young players in our Talented Young Footballers programme. The success of this programme is demonstrated by the fact that academy graduates are now playing professional football in all tiers of the Scottish leagues from the Premiership to the Lowland league as well as the Champions league.

Building on this, our objectives for the next five years are ambitious: from increasing participation in our programmes by 40%, to creating additional employability pathways for young people. An early delivery target, opening the first Cruyff Special Court in Scotland, is nearing completion. This will provide a fantastic facility, not only for one of our local schools, but for the wider community. It will enhance the whole appearance of the local area.

Everything the charity delivers depends on effective partnerships with key local and national stakeholders. In addition, we rely heavily on our army of volunteers. This is acknowledged in a further future objective to establish a centre for excellence for volunteering and community wealth building.

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

ACHIEVEMENTS AND PERFORMANCE

Ayr United Football Academy (AUFA) 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.

AUFA'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.

During the year there were a total of 130,284 participant attendances. Allowing for repeat participation we estimate that we worked with over 11,651 individuals.

The activity continues to be aimed at promoting healthy activity in general, focusing on:

An overall health promotion ethos

- A wide range of physical activity programmes for all skill levels.
- Targeting children and school aged populations.
- Growing the Adult Health and Social Inclusion programmes.

The Football for Life programme continues to engage with older adults with activities like Walking Football, Dementia Friendly Walking Football, Honest Men's Club, the AUFA Strollers and Football Memories. These initiatives offer numerous benefits, including improved physical health, mental stimulation, and social interaction. The growth in participation is a positive indicator of the programme's success in meeting the needs and interests of the over 50's demographic.

Focus is on supporting older adults and promoting women's and girls' activities trying to make a significant positive impact. Promoting women's and girls' football not only helps in building confidence and skills for individuals but also encourages greater participation within the game keeping up with the trend on a national basis.

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 to encourage a healthy lifestyle and promote education. AUFA's programmes work in partnership with many organisations and include: -

Football development and participation programmes.

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

Scottish FA - Club Development

AUFA continues to support in the form of programmes such as Quality Mark and Club development. AUFA are Platinum accredited through the Quality Mark scheme.

Scottish FA - School of Football.

The AUFA School of Football programme is primarily a project aimed at developing the social and academic skills of young people during their first, second and third year of high school. AUFA are responsible for this delivery at Robert Burns Academy, Cumnock. At AUFA we work on the basis that many skills developed while working in a football environment are transferable to schoolwork and social situations. At the school, in total, we delivered to 25 young people per week during the school year.

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

South Ayrshire Council - Curricular and Extra Curricular activity

South Ayrshire Council part funds AUFA's delivery of both its Term Time and Holiday Programmes. Both programmes are community initiatives aimed at all children between the ages of 18 months and 12 years old. The Term Time programme which saw 6,102 attendances over the year, runs concurrently with the school terms and consists of after school and weekend football sessions delivered at venues across South Ayrshire. The Holiday Programme delivers football activity during the school holidays in Summer, Easter and October. The Holiday camps recorded 4,185 attendances. All community football sessions are delivered by AUFA's SFA Qualified coaches. Each day is different with activities ranging from themed sessions, skill development, fun games to tournaments and other challenges.

Health and Social Inclusion Programmes

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

Three main activities make up the programme, which is funded in the main by the William Grant Foundation and National Lottery. They are:

Football Memories

Football Memories sessions allow people to get together and reminisce about football, as well as other sports. We encourage the participants to talk about day-to-day memories of their past whilst enjoying the anecdotes of others. We experienced 880 attendances over 11 sessions.

The AUFA Strollers

The AUFA Strollers are a walking group which meets once a week at Somerset Park. The walks always start off with a circuit around Somerset Park which can then lead to anywhere across Ayr/Prestwick. Over the year we had 1,400 attendances.

Walking Football

Walking football provides opportunity for men over 50, and women of any age, to participate in football regardless of levels of health, mobility, and experience. This ranges from low impact games with no contact, to more competitive games where players can relive their younger days. We currently have 7 weekly sessions running in Ayr and Troon and have added a Dementia Friendly session each week. Participants at our weekly sessions can represent Ayr United Football Academy at Regional and National league and cup competitions. Over the last year we have had 6,720 attendances at our weekly sessions. We had 453 attendances at National/Regional League and Cup competitions.

Weigh to Go

Weigh to Go is a lifestyle programme being delivered by AUFA in partnership with NHS Ayrshire & Arran. The programme is funded by NHS Ayrshire & Arran and is designed for males aged 16 plus who are overweight or experience long term health issues. Each programme consists of a twelve-week block preceded by a 1 to 1 health assessment. Each session includes 45 minutes of activity and 45 minutes of educational workshops. Participants attend follow up sessions to monitor their progress and receive continuous support throughout their journey. 12 men attended 12 weeks totalling 144 attendances. Various changes have been made, including a new venue which is in the Somerset Hub and staff changes. Going forward we are looking to increase numbers, re-build partnerships with local medical practices as well as fan engagement to promote staying healthy at Ayr United Football Club.

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

Girls' and Women's Football Development

The AUFA Girls' and Women's section's objective is to continue to grow female participation in football. In the Girls' and Women's section we have 180 girls participating weekly. The club currently provide a player pathway from the Under 8 age group through to our two senior teams who participate in the SWF National Championship and the SWFL. The Women's and Girls' Football Development Coordinator has allowed the club to increase participation numbers, contact training time for players and access to facilities. 22 coaches supervised the teams this year.

Disability Football

Children in Need - Honest Kids/Everybody Active

The AUFA ASN programme targets all young people in South Ayrshire who experience a barrier to mainstream football and sport due to a disability, ASN or behavioural issue. We have an open-door policy and welcome any young person who wishes to come and have fun and be active.

In-school - Between Heathfield Primary, Invergarvan School, Queen Margaret Academy and the South Craig campus we average 50 pupils per week taking part in football sessions. The kids have a great time and have a pathway which allows them to participate in the Honest Kids Club which allows them the opportunity to attend weekly sessions. We continue to get past participants coming back and volunteering their time at the sessions. This gives a total of 2100 participations in our in-school ASN provision.

After School - The increase in our in-school provision has been mirrored in Honest Kids attendances. We have an average of 25 young people attend each session ranging from 1 years old to 18. This led to a participation number of 1,050.

Social Media

AUFA engage with the community online using Facebook, Twitter, and Instagram. AUFA engage by posting daily with the latest information and good news stories via social media networks. We have increased our followers significantly over the last year with 7,022 Facebook followers, 2,622 Instagram followers, 5,400 twitter followers and 85 YouTube subscribers.

Extra Time Programme

AUFA were awarded funding from the Scottish Government to run a pilot childcare programme in April 2021, one of 15 groups given funding and we are now entering into our 5th year. The programme has allowed us to set up afterschool care at 4 primary schools which are situated all within a half mile of Somerset Park. The programme currently delivers to over 250 children per week achieving 19,000 attendances over the school term year as well as delivering a 6 week holiday programme to 200 children, who attend the camp all day and receive breakfast, lunch and snacks.

Talented Young Footballers Development Programme

One of AUFA's core activities centre around the delivery of the Talented Young Footballers Development Programme, which provides a structured pathway for young players aspiring to progress into professional football. During the reporting period, the Academy continued to demonstrate its impact through successful player progression. Academy graduates Kenzie Mitchell and David Craig signed full-time professional contracts with Ayr United Football Club (AUTC), providing a tangible example of the Academy's role in supporting transition to first-team football.

Over the last year AUFA raised standards across the Talented Young Footballers programme while competing within the Scottish FA Club Academy Scotland (CAS) Programme at Progressive Performance level. This tier supports Academies which are strengthening structures, environments, and performance systems with the ambition of progressing toward Elite status.

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

Strong collaboration between the Boards of AUFA and AUFC is central to the programme's success. Both organisations continue to work closely to ensure the Academy functions as a clear and credible talent pathway for the first team. The Service Level Agreement (SLA) underpinning the Talented Young Footballers programme remains a key governance mechanism, setting out shared expectations, responsibilities, and strategic objectives between the charity and the football club.

Collectively, AUFA and AUFC aspire to a position where no less than 50% of AUFC's first-team matchday squad has progressed through the Academy pathway. This long-term ambition reflects a commitment to sustainable player development and effective talent identification. Across the programme, approximately 186 young players engaged in structured coaching activity during the year, supported by over 48 experienced and Scottish FA-qualified Academy coaches and coaching staff.

Alongside direct delivery, AUFA seeks to promote wider local initiatives where it is not the lead organisation. This includes active involvement in strategic partnerships such as South Ayrshire Council's Craigie Sporting Centre of Excellence Steering Group, ensuring AUFA's expertise informs broader community planning.

Within the Talented Young Footballers programme, AUFA will maintain its focus on meeting and exceeding, where possible, the standards set out by the Scottish FA Club Academy Scotland framework. The objective of providing young players with the highest possible standard of development, support, and opportunity to progress into professional football, remains.

AUFA has built on its success within the Progressive Performance tier of the CAS games programme, collaborating with AUFC. A Joint Technical Board, comprising Directors and senior staff from both organisations, provides a formal mechanism for agreeing strategic footballing matters and aligning long-term objectives.

In summary AUFA remains a strong supporter of the Scottish FA's youth development strategy and will continue to raise standards in line with national direction, while competing at the highest possible level within the Club Academy Scotland Programme. The Service Level Agreement between AUFA and AUFC underpins this work and provides a clear framework for accountability, partnership, and shared ambition.

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 Scottish Government made major contributions towards Community Programmes. Income donated by corporate and public sector sponsors added to these contributions to allow AUFA to manage a well-rounded range of footballing activities. Incoming resources exceeded outgoing resources for the year by £18,326.

Reserves policy

The Trustees 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 in unrestricted funds to meet its future obligations.

Whilst the current level of reserves are sufficient for the immediate future, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves to provide for financial flexibility over the longer term.

The balance on unrestricted funds at the year end was £96,717 of which those not invested in fixed assets (the free reserves) was £88,368.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Academy is a Scottish charity that has been registered with OSCR, the Scottish Charity Regulator from 02/12/05. It 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.

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new Trustees / members

The membership is restricted to anyone aged 16 years or over whose main residence lies within Ayrshire, Ayrshire College, 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 trustees 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 Trustees meets regularly to administer the company's activities. The day-to-day administration is delegated to the Head of the Academy, who in turn manages the volunteers and paid staff.

As ever we are grateful for the unstinting efforts of our volunteers, around 100 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.

Induction and training of new trustees

New Trustees undergo an appropriate induction programme to brief them on their obligations under charity law and the financial performance of the company.

Risk management

The Trustees 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

SC37325

Registered office

Somerset Park
Tryfield Place
Ayr
KA8 9NB

Trustees

J G Peterkin
P C White
L R Stobie
A Gunning
J Crawford (resigned 17/4/2025)
B Connolly
S Millar
A Murray (resigned 17/7/2025)
E Moore (resigned 15/1/2026)
M D Inglis
D Smith (appointed 17/7/2025)
C Yorke (appointed 16/10/2025)
K Gribben (appointed 15/1/2026)

Company Secretary

J G Peterkin

AYR UNITED FOOTBALL ACADEMY LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Galbraith Pritchards
Chartered Accountants
& Statutory Auditor
20 Barns Street
Ayr
Ayrshire
KA7 1XA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ayr United Football Academy Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

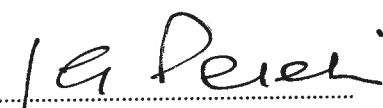
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Galbraith Pritchards, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on19/2/26..... and signed on its behalf by:


.....
J G Peterkin - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF AYR UNITED FOOTBALL ACADEMY LIMITED

Opinion

We have audited the financial statements of Ayr United Football Academy Limited (the 'charitable company') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF AYR UNITED FOOTBALL ACADEMY LIMITED

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and, enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF
AYR UNITED FOOTBALL ACADEMY LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Marguerite Roos BAcc CA

Marguerite Roos B.Acc CA (Senior Statutory Auditor)

for and on behalf of Galbraith Pritchards

Chartered Accountants

& Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

20 Barns Street

Ayr

Ayrshire

KA7 1XA

Date: *24 February 2026*

AYR UNITED FOOTBALL ACADEMY LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	985	985	5,843
Charitable activities	5				
Talented Young Footballers Programme		-	128,834	128,834	153,380
Community Football Programmes		107,749	428,826	536,575	506,516
Minibus		-	49,800	49,800	20,000
Other trading activities	3	-	12,164	12,164	14,562
Investment income	4	2,752	-	2,752	-
Total		<u>110,501</u>	<u>620,609</u>	<u>731,110</u>	<u>700,301</u>
EXPENDITURE ON					
Raising funds	6	-	3,401	3,401	2,451
Charitable activities	7				
Talented Young Footballers Programme		-	152,592	152,592	215,491
Community Football Programmes		109,466	387,794	497,260	455,060
Support Costs		8,110	17,007	25,117	11,895
Total		<u>117,576</u>	<u>560,794</u>	<u>678,370</u>	<u>684,897</u>
NET INCOME/(EXPENDITURE)		(7,075)	59,815	52,740	15,404
RECONCILIATION OF FUNDS					
Total funds brought forward		103,792	91,285	195,077	179,673
TOTAL FUNDS CARRIED FORWARD		<u>96,717</u>	<u>151,100</u>	<u>247,817</u>	<u>195,077</u>

The notes form part of these financial statements

AYR UNITED FOOTBALL ACADEMY LIMITED (REGISTERED NUMBER: SC294025)

BALANCE SHEET
31 MAY 2025

	Notes	Unrestricted funds £	Restricted funds £	31/5/25 Total funds £	31/5/24 Total funds £
FIXED ASSETS					
Tangible assets	14	8,349	55,371	63,720	34,037
CURRENT ASSETS					
Debtors	15	-	94,656	94,656	90,548
Cash at bank		117,986	131,877	249,863	112,558
		<u>117,986</u>	<u>226,533</u>	<u>344,519</u>	<u>203,106</u>
CREDITORS					
Amounts falling due within one year	16	(29,618)	(130,804)	(160,422)	(42,066)
NET CURRENT ASSETS		<u>88,368</u>	<u>95,729</u>	<u>184,097</u>	<u>161,040</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>96,717</u>	<u>151,100</u>	<u>247,817</u>	<u>195,077</u>
NET ASSETS		<u>96,717</u>	<u>151,100</u>	<u>247,817</u>	<u>195,077</u>
FUNDS	17				
Unrestricted funds				96,717	103,792
Restricted funds				151,100	91,285
TOTAL FUNDS				<u>247,817</u>	<u>195,077</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19/12/2026 and were signed on its behalf by:

 19/12/26
A Gunning - Trustee

The notes form part of these financial statements

AYR UNITED FOOTBALL ACADEMY LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2025**

	Notes	31/5/25 £	31/5/24 £
Cash flows from operating activities			
Cash generated from operations	1	183,353	20,017
Net cash provided by operating activities		<u>183,353</u>	<u>20,017</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(49,800)	(31,639)
Sale of tangible fixed assets		1,000	-
Interest received		2,752	-
Net cash used in investing activities		<u>(46,048)</u>	<u>(31,639)</u>
Change in cash and cash equivalents in the reporting period		<u>137,305</u>	<u>(11,622)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>112,558</u>	<u>124,180</u>
Cash and cash equivalents at the end of the reporting period		<u><u>249,863</u></u>	<u><u>112,558</u></u>

The notes form part of these financial statements

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/5/25 £	31/5/24 £
Net income for the reporting period (as per the Statement of Financial Activities)	52,740	15,404
Adjustments for:		
Depreciation charges	13,872	5,895
Loss on disposal of fixed assets	5,245	-
Interest received	(2,752)	-
(Increase)/decrease in debtors	(4,108)	3,275
Increase/(decrease) in creditors	118,356	(4,557)
Net cash provided by operations	<u>183,353</u>	<u>20,017</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/6/24 £	Cash flow £	At 31/5/25 £
Net cash			
Cash at bank	<u>112,558</u>	<u>137,305</u>	<u>249,863</u>
	<u>112,558</u>	<u>137,305</u>	<u>249,863</u>
Total	<u>112,558</u>	<u>137,305</u>	<u>249,863</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

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 2019)', 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 7.

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

Expenditure with a value of less than £2,000 is not capitalised as fixed assets and is treated as revenue expenditure.

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.

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.

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

2. DONATIONS AND LEGACIES

	31/5/25	31/5/24
	£	£
Donations	985	5,843
	<u>985</u>	<u>5,843</u>

3. OTHER TRADING ACTIVITIES

	31/5/25	31/5/24
	£	£
Fundraising events	12,164	14,562
	<u>12,164</u>	<u>14,562</u>

The other trading activities relate to fundraising events for the benefit of The Talented Young Players Programme.

4. INVESTMENT INCOME

	31/5/25	31/5/24
	£	£
Deposit account interest	2,752	-
	<u>2,752</u>	<u>-</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Talented Young Footballers Programme	Community Football Programmes	Minibus	Total activities	Total activities
	£	£	£	£	£
Grants	69,974	439,237	49,800	559,011	500,077
AUFC Contribution	11,500	-	-	11,500	66,851
Participant Fees	-	97,338	-	97,338	102,596
Sponsorship	17,360	-	-	17,360	10,372
Player Compensation	30,000	-	-	30,000	-
	<u>128,834</u>	<u>536,575</u>	<u>49,800</u>	<u>715,209</u>	<u>679,896</u>

AYR UNITED FOOTBALL ACADEMY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	Unrestricted £	Restricted £	2025 Total	2024 Total £
Talented Young Footballers' Programme				
AUFC Contribution	-	1,750	1,750	20,000
AUFC Appearance Monies & Graduates	-	9,750	9,750	17,000
AUFC Coaching Recharged	-	-	-	22,651
Scottish FA Award	-	69,974	69,974	82,357
Sported Foundation	-	-	-	1,000
Sponsorship	-	17,360	17,360	10,372
Player Compensation	-	30,000	30,000	-
	-	128,834	128,834	153,380
Participants Fees	97,338	-	97,338	102,596
Garfield Western	5,411	-	5,411	-
Robertson Trust	5,000	-	5,000	-
Minibus	-	49,800	49,800	20,000
Other Community Programmes				
South Ayrshire Development Fund	-	28,700	28,700	30,800
Extra Time / Childcare Project	-	199,489	199,489	168,412
Football For Life	-	59,830	59,830	24,584
ICF We are United	-	76,000	76,000	80,000
School of Football	-	2,040	2,040	19,880
Weigh to Go	-	6,000	6,000	10,460
Girls Youth Development	-	16,660	16,660	16,434
Employability	-	13,227	13,227	-
ASN Honest Kids	-	8,172	8,172	-
Carrick Futures	-	3,958	3,958	-
CIN Disability / Everybody Active	-	-	-	43,000
AUFC Coaching Recharged	-	-	-	7,200
SPFL Trust Festive Friends	-	-	-	3,150
Other Programmes	-	14,750	14,750	-
	107,749	478,626	586,375	526,516
	107,749	607,460	715,209	679,896

AYR UNITED FOOTBALL ACADEMY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

5. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	31/5/25	31/5/24
	£	£
Scottish FA Award	69,974	82,357
Scottish FA	266,139	49,405
Scottish Professional Football League	16,027	3,150
Scottish Government - ICF	76,000	100,000
Girls Youth Development	16,660	16,434
Other	1,180	1,000
NHS Ayrshire & Arran	6,000	10,460
Children in Need	-	43,000
South Ayrshire Council	13,000	10,000
William Grant	30,834	24,583
Peter Harrison	542	-
The National Lottery	15,146	-
Scottish Government	-	139,808
Robertson Trust	5,000	-
Garfield Weston	5,411	-
Carrick Futures	3,958	-
East Ayrshire Council	2,040	19,880
Stafford Trust	5,000	-
St James Place	2,500	-
Brothers Trust	10,000	-
Hugh Fraser Foundation	2,500	-
Souter Fund	2,000	-
Ambergate Charitable Trust	1,500	-
William Bannerman Foundation	1,500	-
Cash for Kids	3,100	-
Scottish Charities Lottery	1,000	-
Darroch Charitable Trust	1,000	-
Huffseter Foundation	1,000	-
	<u>559,011</u>	<u>500,077</u>

6. RAISING FUNDS

Raising donations and legacies

	31/5/25	31/5/24
	£	£
Fundraising expenses	<u>3,401</u>	<u>2,451</u>

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Talented Young Footballers Programme	152,592	-	152,592
Community Football Programmes	497,260	-	497,260
Support Costs	19,024	6,093	25,117
	<u>668,876</u>	<u>6,093</u>	<u>674,969</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Talented Young Footballers' Programme				
Playing Kit & Equipment	-	1,343	1,343	24,927
Facility Hire	-	33,289	33,289	32,018
Travel Football Teams	-	13,119	13,119	11,770
Coaches Expenses	-	2,433	2,433	2,951
Coaching Courses	-	4,680	4,680	1,023
Coaching Staff Costs	-	69,345	69,345	115,490
Support Science & Physiotherapy	-	20,554	20,554	17,526
Referee Costs	-	6,559	6,559	5,550
Sundries	-	271	271	2,079
Insurance	-	999	999	2,157
	<u>-</u>	<u>152,592</u>	<u>152,592</u>	<u>215,491</u>
Community Football Programme				
Other Community Programmes				
Term Time Programme	41,644	-	41,644	34,069
Holiday Programme	49,508	-	49,508	40,646
Football For Life	18,314	57,383	75,697	47,066
Childcare Project	-	184,090	184,090	166,791
School of Football	-	1,884	1,884	14,867
Weigh to Go	-	6,165	6,165	7,512
Girls Youth Development	-	21,549	21,549	18,750
ICC We are United	-	87,277	87,277	84,489
Employability / Young Start	-	9,294	9,294	-
ASN Honest Kids	-	11,140	11,140	-
Carrick Futures	-	3,999	3,999	-
CIN Disability / Everybody Active	-	-	-	37,206
SPFL Trust Festive Friends	-	-	-	3,185
Other Programmes	-	5,013	5,013	479
Depreciation	2,017	11,762	13,779	5,771
Loss on sale of Asset	-	5,245	5,245	-
	<u>111,483</u>	<u>404,801</u>	<u>516,284</u>	<u>460,831</u>
	<u>111,483</u>	<u>557,393</u>	<u>668,876</u>	<u>676,322</u>

AYR UNITED FOOTBALL ACADEMY LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025****9. SUPPORT COSTS**

	Other	Governance	Totals
	£	costs	£
Support Costs	93	6,000	6,093
	<u>93</u>	<u>6,000</u>	<u>6,093</u>

10. NET INCOME/(EXPENDITURE)

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

	31/5/25	31/5/24
	£	£
Auditors' remuneration	6,000	6,000
Depreciation - owned assets	13,872	5,895
Deficit on disposal of fixed assets	5,245	-
	<u>25,117</u>	<u>11,895</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2025 nor for the year ended 31 May 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2025 nor for the year ended 31 May 2024.

12. STAFF COSTS

	31/05/25	31/05/24
	£	£
Wages & salaries	430,952	441,912
Pension costs	6,333	6,494
Employer NIC	20,590	18,987
	<u>457,875</u>	<u>467,393</u>

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

	31/5/25	31/5/24
Staff	38	40
	<u>38</u>	<u>40</u>

No employees received emoluments in excess of £60,000 (2024 -none).

The trustees have assessed key management personnel during the year and consider them to be the two Support Managers as well as the Head of the Academy. Key management personnel received total remuneration, including employer pension contributions, amounting to £110,547 (2024 - £132,435) during the year.

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	5,843	5,843
Charitable activities			
Talented Young Footballers Programme	-	153,380	153,380
Community Football Programmes	102,596	403,920	506,516
Minibus	-	20,000	20,000
Other trading activities	-	14,562	14,562
Total	<u>102,596</u>	<u>597,705</u>	<u>700,301</u>
EXPENDITURE ON			
Raising funds	-	2,451	2,451
Charitable activities			
Talented Young Footballers Programme	-	215,491	215,491
Community Football Programmes	87,627	367,433	455,060
Support Costs	7,676	4,219	11,895
Total	<u>95,303</u>	<u>589,594</u>	<u>684,897</u>
NET INCOME	7,293	8,111	15,404
RECONCILIATION OF FUNDS			
Total funds brought forward	96,499	83,174	179,673
TOTAL FUNDS CARRIED FORWARD	<u>103,792</u>	<u>91,285</u>	<u>195,077</u>

AYR UNITED FOOTBALL ACADEMY LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025**

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 June 2024	16,534	61,379	77,913
Additions	-	49,800	49,800
Disposals	-	(29,740)	(29,740)
At 31 May 2025	16,534	81,439	97,973
DEPRECIATION			
At 1 June 2024	16,162	27,714	43,876
Charge for year	93	13,779	13,872
Eliminated on disposal	-	(23,495)	(23,495)
At 31 May 2025	16,255	17,998	34,253
NET BOOK VALUE			
At 31 May 2025	279	63,441	63,720
At 31 May 2024	372	33,665	34,037

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/25 £	31/5/24 £
Trade debtors	92,760	85,692
Prepayments	1,896	4,856
	94,656	90,548

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/5/25 £	31/5/24 £
Deferred income	130,743	26,417
Accrued expenses	29,679	15,649
	160,422	42,066

Deferred income relates to grants received in the year where the period of the grant fully or partly relates to the year ended 31st May 2026.

AYR UNITED FOOTBALL ACADEMY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025

17. MOVEMENT IN FUNDS

	At 1/6/24 £	Net movement in funds £	At 31/5/25 £
Unrestricted funds			
Unrestricted Fund	103,792	(7,075)	96,717
Restricted funds			
Talented Young Footballers Programme	53,580	(14,010)	39,570
Minibus	17,333	38,038	55,371
Community Football Programme	20,372	35,787	56,159
	<u>91,285</u>	<u>59,815</u>	<u>151,100</u>
TOTAL FUNDS	<u>195,077</u>	<u>52,740</u>	<u>247,817</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	110,501	(117,576)	(7,075)
Restricted funds			
Talented Young Footballers Programme	141,983	(155,993)	(14,010)
Minibus	49,800	(11,762)	38,038
Community Football Programme	428,826	(393,039)	35,787
	<u>620,609</u>	<u>(560,794)</u>	<u>59,815</u>
TOTAL FUNDS	<u>731,110</u>	<u>(678,370)</u>	<u>52,740</u>

Comparatives for movement in funds

	At 1/6/23 £	Net movement in funds £	Transfers between funds £	At 31/5/24 £
Unrestricted funds				
Unrestricted Fund	96,499	7,293	-	103,792
Restricted funds				
Talented Young Footballers Programme	63,942	(44,157)	33,795	53,580
Minibus	-	17,333	-	17,333
Community Football Programme	19,232	34,935	(33,795)	20,372
	<u>83,174</u>	<u>8,111</u>	<u>-</u>	<u>91,285</u>
TOTAL FUNDS	<u>179,673</u>	<u>15,404</u>	<u>-</u>	<u>195,077</u>

AYR UNITED FOOTBALL ACADEMY LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MAY 2025**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	102,596	(95,303)	7,293
Restricted funds			
Talented Young Footballers Programme	173,785	(217,942)	(44,157)
Minibus	20,000	(2,667)	17,333
Community Football Programme	403,920	(368,985)	34,935
	<u>597,705</u>	<u>(589,594)</u>	<u>8,111</u>
TOTAL FUNDS	<u>700,301</u>	<u>(684,897)</u>	<u>15,404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/6/23 £	Net movement in funds £	Transfers between funds £	At 31/5/25 £
Unrestricted funds				
Unrestricted Fund	96,499	218	-	96,717
Restricted funds				
Talented Young Footballers Programme	63,942	(58,167)	33,795	39,570
Minibus	-	55,371	-	55,371
Community Football Programme	19,232	70,722	(33,795)	56,159
	<u>83,174</u>	<u>67,926</u>	<u>-</u>	<u>151,100</u>
TOTAL FUNDS	<u>179,673</u>	<u>68,144</u>	<u>-</u>	<u>247,817</u>

AYR UNITED FOOTBALL ACADEMY LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2025****17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	213,097	(212,879)	218
Restricted funds			
Talented Young Footballers Programme	315,768	(373,935)	(58,167)
Minibus	69,800	(14,429)	55,371
Community Football Programme	832,746	(762,024)	70,722
	<u>1,218,314</u>	<u>(1,150,388)</u>	<u>67,926</u>
TOTAL FUNDS	<u><u>1,431,411</u></u>	<u><u>(1,363,267)</u></u>	<u><u>68,144</u></u>

Funds were received from the Scottish Football Association to support the Academy's Talented Young Football Programme.

Grants were received from organisations including, the Scottish Government, William Grant, the SFA, NHS Ayrshire & Arran, Carrick Futures and South Ayrshire Councils for the operation of Community based programmes.

During the year, a grant was received from the SFA funding the purchase of two new minibuses.

18. RELATED PARTY DISCLOSURES

Ayr United Football Academy have directors in common with Ayr United Football Club. In the current year and previous year, Ayr United Football Club made a payment in support of the Talented Young Footballers programme, as reported on page 17 of the accounts.

19. ULTIMATE CONTROLLING PARTY

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

AYR UNITED FOOTBALL ACADEMY LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	31/5/25 £	31/5/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	985	5,843
Other trading activities		
Fundraising events	12,164	14,562
Investment income		
Deposit account interest	2,752	-
Charitable activities		
Grants	559,011	500,077
AUFC Contribution	11,500	66,851
Participant Fees	97,338	102,596
Sponsorship	17,360	10,372
Player Compensation	30,000	-
	<u>715,209</u>	<u>679,896</u>
Total incoming resources	731,110	700,301
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	3,401	2,451
Charitable activities		
Facility Hire	33,289	32,018
Insurance	999	2,157
Sundries	271	2,079
Playing Kit & Equipment	1,343	24,927
Travel Football Teams	13,119	11,770
Coaches Expenses	2,433	2,951
Referee Costs	6,559	5,550
Coaching Courses	4,680	1,023
TYF Coach Wages	69,345	115,490
Sports Science & Physiotherapy	20,554	17,526
Term Time Programme	41,644	34,069
Holiday Programmes	49,508	40,646
Youngstart	9,294	-
Weigh to Go	6,165	7,512
Girls Youth Development	21,549	18,750
EA Programme -Children in Need	-	37,206
School of Football Programme	1,884	14,867
Football For Life	75,697	47,096
Carried forward	358,333	415,637

This page does not form part of the statutory financial statements

AYR UNITED FOOTBALL ACADEMY LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025**

	31/5/25 £	31/5/24 £
Charitable activities		
Brought forward	358,333	415,637
Other Programmes	5,013	449
Childcare Fund	184,090	166,791
ICF We are United	87,277	84,489
SPFL Festive Friends	-	3,185
Carrick Futures	3,999	-
ASN	11,140	-
Depreciation of tangible fixed assets	13,779	5,771
Loss on sale of tangible fixed assets	5,245	-
	<u>668,876</u>	<u>676,322</u>
Support costs		
Other		
Depreciation	93	124
Governance costs		
Auditors' remuneration	6,000	6,000
	<u>678,370</u>	<u>684,897</u>
Total resources expended		
	<u>52,740</u>	<u>15,404</u>
Net income		

This page does not form part of the statutory financial statements