REGISTERED COMPANY NUMBER: 08632521 (England and Wales)
REGISTERED CHARITY NUMBER: 1154198

# AFC Wimbledon Foundation

Report and financial statements
For the year ended 30 June 2021

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# Reference and administrative information

Company number 08632521 (England and Wales)
Country of incorporation United Kingdom

Registered charity number 1154198
Country of registration England & Wales

Registered office and operational address
Cherry Red Records Stadium
Plough Lane
Wimbledon
London
SW17 ONR

Trustees
Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:
Michael Buckley (resigned 21 June 2021)
Nigel Higgs
Sophie Hosking, MBE
Alex Mitchell
Dame Sylvia Morris, DBE (resigned 20 Sept 2021)
Joseph Palmer (appointed 14 September 2020)
Karen Peck
Erik Samuelson (resigned 21 June 2021)
Jennifer Scott, Chair (appointed 21 June 2021)
Xavier Wiggins (appointed 08 February 2021)

Key management personnel
Philip Rudling, Chief Executive, is a director of the company but not a trustee.

Bankers
HSBC Bank plc
Sutton 2
Leicester
Leicestershire
LE87 2BB

Auditor
Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

# Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 30 June 2021.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Trustees' roles include monitoring risks for the organisation alongside the staff team and they are also responsible for implementing safeguarding processes across the organisation. The Foundation follows best practice nationally by appointing a Senior Safeguarding Trustee and a Level 3 Designated Safeguarding Officer.

## VISION, MISSION AND OBJECTIVES

**Vision**
"A community where no dream is off limits"
#club together

**Mission Statement**
To help our community pursue their dreams by improving their skills, resilience, well-being and confidence.

*Key project areas are divided into three specific themes:*

**Grow** – Inspiring Young Hearts and Minds

The focus of this theme is largely our school-based activity, football coaching programmes and matchday activity for 5 – 12-year-olds. Promoting the club and stadium for school partners is central to this theme.

**Thrive** – Life changing opportunities, wherever they're needed most

Free social inclusion activity predominately for children and young adults living in more deprived communities. Projects to include our Active Dons model, PL Kicks, NCS and employability activity. DLAG food poverty, IT and furniture projects fit under this theme.

**Boost** – A helping hand for adults of all ages

Health and well-being activity largely based at the stadium for older and inactive adults, alongside our mental health and disability programmes.

**Objectives**
The Charity's objectives are for the benefit of the public generally, both in the United Kingdom and overseas and, in particular the inhabitants of the London Boroughs of Merton, Wandsworth, Kingston upon Thames and the surrounding areas.

The Objectives specify that the activities and initiatives provided by the Foundation will be focused on the four pillars of:

- Social inclusion

- Sports participation
- Health
- Education

## ACTIVITIES

From July 2020 the Foundation returned to a degree of normal delivery after a disrupted year due to the COVID pandemic. Summer holiday programmes were centred on free provision supported by funding from partners such as AELTC's and Clarion Futures running alongside a reduced traditional fee paying model. These free funded summer programmes were delivered at three additional school venues in Wandsworth and Merton in this period and we continued to offer similar free multi sports holiday programmes over the rest of the year. Funding was obtained from Merton Council's Holiday Activity Fund and the GLA's Community Fund to support this work from Easter onwards.

School and community provision picked up from September 2020, although many schools didn't offer a full afterschool provision in the first two academic years again due to restrictions. Delivery was again impacted with the second lockdown from December 2020 until April 2021 when we were able to resume most outdoors activity, although we did continue to deliver in most of our core daytime curriculum school sessions.. Fee paying Saturday morning and Player Development Centre and holiday courses continued successfully with a break over the Covid impacted December – April period.

Funding for our National Citizens Service (NCS) programme for 15 – 17 year olds was reduced as we were unable to offer the planned 350 places and run residential courses due to COVID. However we were able to deliver a two week programme of summer NCS workshops at our home Southfields Aspire venue for 50 young people aged 16 – 17 and another 50 places over Autumn half term. NCS places for summer 2021 were pegged back to 150 and we worked towards the set up and delivery of this programme from April 2021 onwards.

Our community social inclusion sessions including Premier League Kicks and London Kicks continued over this period as our funders recognised the importance of continuity for young people, with online provision the main focus from January – April 2021. Our health and well-being projects such as Walking Football and MIND mental health resumed from July, but were also impacted during the January - April second lockdown.

The Foundation worked closely with the club and Football Foundation to plan and develop an Astro turf pitch on the new stadium site with building planned to start from August 2021. The Foundation also moved into its new offices at the Plough Lane stadium in May 2021 enabling it to start to develop community hub projects at the ground.

In March 2020 the Dons Local Action Group (DLAG) was formed as a direct response to the Covid-19 pandemic, creating a unique volunteer workforce, initially to help to address food needs created by the pandemic but subsequently expanded to address issues of digital poverty in schools (under the 'Keep Kids Connected' initiative) and furniture poverty. From July 2020 the Foundation employed two DLAG staff to lead the food poverty programme and from the Autumn DLAG was fully integrated under its umbrella as a formal part of the Foundation.

DLAG led several successful funding appeals over this period and celebrated its 1st Year of formation in March 2021 with a club based event. Donations and income were very strong throughout the year especially over the Xmas and winter period with a number of council and grant funded applications. Dons Local Action Group moved its operations to a warehouse venue off Plough Lane, near the

stadium from August 2020 rationalising from its three original sites – its focus moving from an emergency COVID response to a referral based food poverty project supporting local communities.

## BENEFICIARIES OF OUR SERVICES

The Foundation aims to support largely disadvantaged communities across its home boroughs of Merton, Wandsworth, Kingston and surrounding areas.

Much of its work under the 'Grow', 'Thrive' work streams is focused on children and young people aged 4 – 19, many of whom will receive free school meals or be from low-income families. Under our 'Boost' themes we also offer activity and support for older and disabled adults and those with mental health conditions. Dons Local Action Group works with disadvantaged adults and families who are usually referred from local service providers.

## ACHIEVEMENTS AND PERFORMANCE

**Grow** - Inspiring Young Hearts and Minds

Much of our school age provision activity was disrupted by the impact of COVID over this period with nearly all afterschool sessions and tournament / sports festivals suspended over the academic year. Our holiday courses and fee-paying weekly sessions also were partially disrupted with a limit on numbers over the summer and again due to the second COVID wave from December 20 – April 21.

However the Foundation was able to continue the delivery of the majority of school based curriculum sessions in our core 1 / 15 schools over the academic year working with 1200 children per week on our Primary Stars and curriculum time sessions. Similarly, despite the COVID restrictions we were able to deliver a four-week summer coaching programme and courses over Easter and June half term reaching 300 young people.

**Thrive** – Life Changing Opportunities, wherever they're needed most

Premier League Kicks, London Kicks and social inclusion sessions were again disrupted but we returned to outdoor delivery from September - December and again from April - July. 250 young people aged 11 – 19 attended our regular weekly programmes over this period with participation in online based activity over the second lockdown, including a dance project.

275 children attended our free holiday multi – sports and food projects over Summer 20 and Easter 21 with shorter sessions over Oct and June half terms. We were delighted with this uptake and the focus on referred children on free school meals working with new school partners Cranmer / Liberty and local youth clubs at Phipps Bridge and Pollards Hill.

NCS was delivered to 70, 16 – 17 year olds over the summer autumn with a home based workshops and trips to external venues.

**Boost** – A Helping hand for adults of all ages

Weekly outdoor sessions continued throughout this period including walking football, Dons Fit and our mental health sessions with Kingston MIND with 80 adults per week participating. Our application for a purpose built Astro turf pitch was successful and this was due to be built in Aug 2020.

We also fully moved into the Plough Lane Stadium in May 2020 moving into a purpose built office in the West Stand.

***Dons Local Action Group***

After a hugely successful first four months of operation DLAG moved into a warehouse site provided free of charge by local firm Cappagh off Plough Lane for its food poverty operation, whilst also utilising another free warehouse space for furniture donations. Since its formation DLAG has generated 825 volunteers provided £1.28 million worth of food, 44,000 food boxes and 1300 laptop devices.

The Dons Local Action Group model is reliant on volunteers who participant and lead the key functions for the project including volunteer recruitment, manning donation stations outside supermarkets, running a food warehouse hub, delivering food boxes to residents. Volunteers also lead marketing, fundraising, and data collection functions with a Senior Leadership Team providing direction .and linking with the Foundation Director.

This largely volunteer led work has been recognised through numerous awards from the charity and national media including runner up to Marcus Rashford in the National Sports Journalism Awards, with AFC Wimbledon Foundation and DLAG winning the London Community Project of the Year 2020.

**FINANCIAL REVIEW**

The overall result for the year to 30 June 2021 was a surplus of £217,007 (2019-20: £29,236). Given the uncertain environment throughout the financial year this represents a very positive result. The year on year increase in surplus is in large part a reflection of the activities of the Dons Local Action Group, (DLAG) which sprang up in response to the Covid-19 pandemic.

The Foundation's overall income of £847,136 was more than double the 2019-20 total of £417,293. The following table facilitates a comparison of this year's performance against last year's results.

| | 2020-21 | 2019-20 |
|---|---|---|
| | £ | £ |
| Donations and legacies (including DLAG) | 358,242 | 137,089 |
| Charitable activities | | |
| > Sports participation | 54,663 | 30,397 |
| > Health | 2,575 | 7,742 |
| > Education | 117,749 | 111,512 |
| > Social inclusion | 167,043 | 103,668 |
| > DLAG activities | 90,850 | 24,475 |
| Other | 56,013 | 2,410 |
| Total income | 847,136 | 417,293 |

The total DLAG activities contributed £379,113 to the 2020-21 income (2019-20: £52,115).

Total expenditure increased at a slower rate than income, rising from £388,058 in 2019-20 to £630,129 in 2020-21.

At 31 June 2021 the Balance Sheet shows Total Charity Funds of £335,537 (30 June 2020: 118,530). Of this, £229,985 represents unrestricted income in the General Fund.

## RISK MANAGEMENT

The trustees have a duty to identify and manage the risks to which the charity is exposed and to ensure that appropriate controls are in place to mitigate the risks of fraud or error. They achieve this by means of drawing up a risk assessment of the charity's activities and reviewing that assessment for any necessary changes at their quarterly trustee meetings. Key risks revolve around safeguarding and health and safety issues at practical sessions, the preservation of funding streams for specific projects and the appropriate use of restricted and unrestricted funds.

The trustees are committed to reviewing and assessing the risks faced by the Foundation regularly in all areas of its work and plan for the management of those risks through the use of a comprehensive, ever evolving, risk register. The register is maintained by the Executive Director and presented quarterly to the Trustee Board.

AFC Wimbledon Foundation minimises risk by the development of operational procedures specific to the governance of the Foundation. Risk is an everyday part of charitable activity and managing it effectively is essential if the Foundation is to achieve its key objectives and safeguard all funds and assets.

Risks to the Foundation include but are not exclusive to:-

- Failing to comply with regulatory requirements
- Overstretching ourselves in the first years due to over-ambition
- Reputational risks to the Foundation and the club if we don't deliver
- Failing to attract external funding and sponsorship
- Not achieving annual Capability status for the Football League Trust

Written policies and procedures are developed, reviewed and updated to ensure that the Foundation activities can be regularly monitored and evaluated by the trustees. The Foundation Executive Director ensures monitoring and evaluation of projects and sessions is carried out and documented to ensure they are carried out to the standards we require and are meeting our charitable objectives and targets.

## RESERVES POLICY AND GOING CONCERN

The trustees have considered the Foundation's reserves in line with the Charity Commission's guidance document CC19, Charity Reserves, Building Resilience. Free reserves comprise the total unrestricted funds that are freely available. The trustees recognise the importance of obtaining income that is not restricted to specific projects; holding unrestricted funds allows the Foundation to ensure it is able to meet its obligations in the short and medium term and provides the necessary resources for further fund-raising activities.

The trustees review and examine the expected level of incoming income and outgoing expenditure on a quarterly basis. The trustees aim to maintain a minimum level of free reserves, equivalent to six month's fixed expenditure, including salaries of core staff. The unrestricted funds balance of £229,985 at 30 June 2021 represents over 12 months of budgeted fixed expenditure, including salaries of core staff, for the current financial year.

The Trustees have reviewed the budget and cash flow for the next 12 months and consider that the Foundation remains able to maintain the current levels of activity and discharge its liabilities in the normal course of business through this period.

## STAFF TEAM

The following personnel were employed throughout the period and bring relevant expertise for the successful delivery of the Foundation's charitable objectives:

Doruk Ahmet – Disability Officer and Community Sports Coach
Scott Lockwood – Football Development and School Sport Officer
Tim Marshall - Assistant Operations Manager – Dons Local Action Group
Andy May – Education and Sport Manager
Rhiannon Mayer – NCS Manager
Patrick McLaughlin – Admin and HR Manager
Kasha Petit – Women / Girls and Social Inclusion Officer
Philip Rudling – Director
Fiona Sutherland – Community Development Manager
Craig Wellstead – Operations Manager – Dons Local Action Group

15 Casual staff were employed by the Foundation over 20/21 and its work was supported by approximately 700 volunteers, the majority working on the Dons Local Action Project.

## PLANS FOR THE FUTURE

The Foundation fully moved into the new Plough Lane Stadium in May 21 and are delivering new community sessions on our completed Astro-turf pitch as well as hiring out the facility in the evenings. The football club formally owns the astroturf pitch as it lies inside the stadium footprint, but have agreed that the Foundation acts as its managing agent for the pitch and retains any income generated. Our presence and focus back in our home borough of Merton has provided us with excellent opportunities to further establish our work in the borough and add to our existing strong relationships within Wandsworth. Our Super 9's project will enable us to offer a package of activity with targeted Merton schools including providing free first team shirts, school coaching and stadium tours.

Health and well-being adult sessions will be rolled out at the stadium and within local communities as a priority this year as we work towards creating a community hub of sports, education and health activity at the ground. Our National Citizens Service (NCS) programme is also expanding back to 150 Summer places, 30 Autumn places with additional funding for School Support activity. We also intend to extend our social inclusion work by delivering new youth engagement sessions in South Wimbledon and using Plough Lane as a venue for Kicks sessions.

Our college programmes will be expanded to include a female 16 – 18 team in partnership with AFC Women's' and Girls' teams and we will explore partnership programmes with the main football club once they launch their stadium based education centre for the start of the 2023 academic year.

Dons Local Action Group plan to continue to provide food poverty, IT and furniture support within our local communities and working out of their warehouse base off Plough Lane. We recently recruited a full time Fundraising Manager whose remit is to increase unrestricted funding across all areas of Foundation and DLAG work. As part of the expansion of the Foundation's work we have recruited

two apprentices, two Kickstart posts, and one full time community sports coach. We also plan to employ a Comms and PR post and a second NCS post by 2023.

## FUNDRAISING

AFC Wimbledon Foundation raises funds from the public but does not work with external professional fundraisers or commercial participators. In line with the 2021-22 budget, the Foundation has recruited a Fundraising Manager who joined in November 2021.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is guided by its governing documents, its memorandum and articles of association. It is a company, limited by guarantee, as defined by the Companies Act 2006. AFC Wimbledon Foundation Limited was incorporated on 31 July 2013 and registered as a charity on 14 October 2013. The charity started trading on 1 July 2014.

### Trustees

The trustees, who are directors for the purposes both of company law and charity law, who served during the year and up to the date of this report, are set out on page 2 of this report.

No trustees receive any remuneration, payments, or benefits from the charity.

### Induction and training of new trustees

In the opinion of the board, the trustees have sufficient knowledge of their specific field to understand the nature and objectives of the charity and to monitor the achievement of those objectives. Training is made available for trustees if they consider that they require it to fulfil their responsibilities.

### *Organisational structure*

The trustees are responsible for the strategic direction and policies of the charity. They meet quarterly to review key performance indicators and progress against strategic aims. The day-to-day running of the charity is led by Philip Rudling.

### Wider network

The Foundation is a member of the EFL Trust, the umbrella body for all football club community schemes and a member of 'London United', a group of London clubs that act together to source funding. The charity does not consider itself to be part of a wider network.

### Related parties

The trustees do not consider that AFC Wimbledon Limited is a related party although representatives of AFC Wimbledon also represent the charity.

## STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also directors of AFC Wimbledon Foundation for the purposes of company law) are responsible for preparing the trustees' annual report 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 which 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 these 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
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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 auditor is unaware
- 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 auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

**AUDITOR**

Sayer Vincent LLP was appointed as the company's auditor in 2021 and has expressed its willingness to continue in that capacity. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 24 March 2022 and signed on their behalf by:



Jennifer Scott
Chair



Karen Peck
Trustee

# Independent auditor's report to the members of AFC Wimbledon Foundation

### Opinion

We have audited the financial statements of AFC Wimbledon Foundation (the 'charitable company') for the year ended 30 June 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 30 June 2021 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
- Have been prepared in accordance with the requirements of the Companies Act 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 Auditor's 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 AFC Wimbledon Foundation'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 other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

**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 trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate 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 directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

**Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

**Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Prior year unaudited**

The financial statements of AFC Wimbledon Foundation for the year ended 30 June 2020 were unaudited. An independent examination was performed which expressed an unmodified opinion on those statements.

**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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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.

Joanna Pittman (Senior statutory auditor)

25 March 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

AFC Wimbledon Foundation

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 June 2021

| | Note | Unrestricted £ | Restricted £ | 2021 Total £ | Restated Unrestricted £ | Restated Restricted £ | 2020 Restated Total £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and grants | 2 | 125,736 | 232,506 | **358,242** | 92,688 | 44,401 | 137,089 |
| Charitable activities | | | | | | | |
| Sports participation | 3 | 47,163 | 7,500 | **54,663** | 30,397 | - | 30,397 |
| Health | 3 | 750 | 1,825 | **2,575** | 1,451 | 6,291 | 7,742 |
| Education | 3 | 77,596 | 40,153 | **117,749** | 74,845 | 36,667 | 111,512 |
| Social inclusion | 3 | 49,466 | 117,577 | **167,043** | 53,693 | 49,975 | 103,668 |
| DLAG | 3 | 90,850 | - | **90,850** | 14,475 | 10,000 | 24,475 |
| Other trading activities | 4 | 56,008 | - | **56,008** | - | - | - |
| Investments | | 5 | - | **5** | 2 | - | 2 |
| Other | | - | - | - | 2,410 | - | 2,410 |
| **Total income** | | 447,574 | 399,561 | **847,136** | 269,960 | 147,333 | 417,293 |
| **Expenditure on:** | | | | | | | |
| Raising funds | 5 | 1,065 | - | **1,065** | 1,047 | - | 1,047 |
| Charitable activities | | | | | | | |
| Sports participation | 5 | 35,815 | 6,403 | **42,217** | 51,564 | - | 51,564 |
| Health | 5 | 5,752 | 3,099 | **8,850** | 6,592 | 3,975 | 10,567 |
| Education | 5 | 98,102 | 26,649 | **124,750** | 116,236 | 22,981 | 139,217 |
| Social inclusion | 5 | 111,751 | 66,384 | **178,136** | 92,380 | 42,112 | 134,491 |
| DLAG | 5 | 42,604 | 232,506 | **275,110** | 13,531 | 37,640 | 51,171 |
| **Total expenditure** | | 295,088 | 335,040 | **630,129** | 281,349 | 106,709 | 388,058 |
| **Net income / (expenditure) for the year** | 6 | 152,486 | 64,521 | **217,007** | (11,389) | 40,624 | 29,236 |
| Transfers between funds | | (407) | 407 | - | - | - | - |
| **Net movement in funds** | | 152,080 | 64,927 | **217,007** | (11,389) | 40,624 | 29,236 |
| **Reconciliation of funds:** | | | | | | | |
| Total funds brought forward | | 77,906 | 40,624 | **118,530** | 89,294 | - | 89,294 |
| **Total funds carried forward** | | 229,985 | 105,552 | **335,537** | 77,906 | 40,624 | 118,530 |

The following table breaks down the income split between DLAG and non-DLAG sources:

| | DLAG £ | Non-DLAG £ | 2021 Total £ | DLAG £ | Non-DLAG £ | 2020 Total £ |
|---|---|---|---|---|---|---|
| Donations and grants | 232,506 | 125,736 | **358,242** | 27,640 | 109,449 | 137,089 |
| Charitable activities | 90,850 | 342,031 | **432,881** | 24,475 | 253,318 | 277,793 |
| Other trading income | 55,758 | 250 | **56,008** | 0 | 0 | 0 |
| Investments | 0 | 5 | **5** | 0 | 2 | 1.54 |
| Other | 0 | 0 | **0** | 0 | 2,410 | 2410 |
| **Total income** | 379,113 | 468,022 | **847,136** | 52,115 | 365,178 | 417,293 |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

AFC Wimbledon Foundation

Balance sheet

As at 30 June 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|---|---|---|---|---|---|
| **Current assets:** | | | | | |
| Debtors | 11 | 94,627 | | 56,060 | |
| Cash at bank and in hand | | 321,562 | | 120,142 | |
| | | 416,189 | | 176,202 | |
| **Liabilities:** | | | | | |
| Creditors: amounts falling due within one year | 12 | (80,652) | | (57,672) | |
| **Net current assets** | | | 335,537 | | 118,530 |
| **Total assets less current liabilities** | | | 335,537 | | 118,530 |
| **Total net assets** | | | 335,537 | | 118,530 |
| **The funds of the charity:** | 16 | | | | |
| Restricted income funds | | | 105,552 | | 40,624 |
| Unrestricted income funds: | | | | | |
| General funds | | 229,985 | | 77,905 | |
| Total unrestricted funds | | | 229,985 | | 77,905 |
| **Total charity funds** | | | 335,537 | | 118,530 |

Approved by the trustees on 24 March 2022 and signed on their behalf

Jennifer Scott
Trustee

Karen Peck
Trustee

Company number - 08632521

AFC Wimbledon Foundation

Statement of cash flows

For the year ended 30 June 2021

| | £ | 2021<br>£ | £ | 2020<br>£ |
|---|---|---|---|---|
| **Cash flows from operating activities** | | | | |
| Net income for the reporting period (as per the statement of financial activities) | **217,007** | | 29,236 | |
| (Increase)/decrease in debtors | **(38,567)** | | 2,626 | |
| Increase/(decrease) in creditors | **22,980** | | 32,200 | |
| **Net cash provided by / (used in) operating activities** | | **201,420** | | 64,062 |
| **Change in cash and cash equivalents in the year** | | 201,420 | | 64,062 |
| *Cash and cash equivalents at the beginning of the year* | | 120,142 | | 56,080 |
| **Cash and cash equivalents at the end of the year** | | 321,562 | | 120,142 |

**Analysis of cash and cash equivalents and of net debt**

| | At 1 July 2020<br>£ | Cash flows<br>£ | Other non-cash changes<br>£ | At 30 June 2021<br>£ |
|---|---|---|---|---|
| Cash at bank and in hand | 120,142 | 201,420 | - | **321,562** |
| **Total cash and cash equivalents** | 120,142 | 201,420 | - | **321,562** |
| **Total** | **120,142** | **201,420** | - | **321,562** |

## 1 Accounting policies

**a) Statutory information**
AFC Wimbledon Foundation is a charitable company limited by guarantee and is incorporated in England. The registered office address is Plough Lane Stadium, Plough Lane, Wimbledon, SW17 0NR.

**b) Basis of preparation**
The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

The key judgements that the charity has made relate to the value of in-kind benefits, notably the office space provided by the football club and warehouse space provided by Cappagh. The trustees do not consider that there are any other sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**c) Public benefit entity**
The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have reviewed the budget and cash flow for the next 12 months and consider that the Foundation remains able to maintain the current levels of activity and discharge its liabilities in the normal course of business through this period.

**e) Income**
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**
Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Interest receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) **Fund accounting**
Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

i) **Expenditure and irrecoverable VAT**
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a
- Expenditure on charitable activities includes the costs of delivering services and other educational and sporting activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) **Allocation of support costs**
Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on relative expenditure, of the amount attributable to each activity.

| | |
|---|---|
| • Sports participation | 7% |
| • Health | 1% |
| • Education | 20% |
| • Social inclusion | 28% |
| • Dons Local Action Group (DLAG) | 44% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) **Operating leases**
DLAG has exclusive use of a van purchased by AFC Wimbledon through a hire purchase agreement. The Foundation is reimbursing AFC Wimbledon for the full cost of the van on a straight line basis over the life of the HP agreement.

l) **Tangible fixed assets**
Items of equipment are capitalised where the purchase price exceeds £2,500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

m) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) **Cash at bank and in hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

o) **Creditors and provisions**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

p) **Financial instruments**
The charity 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.

q) **Pensions**
The amount charged to the Statement of Financial Activities in respect of pension costs is the contribution payable in the year. Any difference arising between contributions payable in the year and the contributions actually paid is shown as an accrual in the balance sheet.

r) **Restatement of prior year figures**
2020 figures have been restated as follows:
- an increase of £30,814 to unrestricted grants, being the value of Covid-related furlough income from HMRC, and an increase of £19,500 to donated services (unrestricted funds). Neither of these was recognised in the previous financial statements for 2019-20. An equal and opposite value is also reflected in restated 2020 expenditure (see notes 5a and 5b).
- An increase in restricted funds income for the year of £147,333, and a correspoding decrease in general funds income. This is due to a reclassification of income previously recognised as general funds. The restatement affects notes 2, 3, 15b, and 16b.
- An increase in restricted funds expenditure for the year of £106,709, and a correspoding decrease in general funds expenditure. This is due to a reclassification of expenditure previously recognised as general funds. The restatement affects notes 15b and 16b.

## 2 Income from donations and grants

| | Unrestricted £ | Restricted £ | 2021 Total £ | Restated Unrestricted £ | Restated Restricted £ | 2020 Restated Total £ |
|---|---|---|---|---|---|---|
| Grants | 66,679 | - | **66,679** | 67,708 | - | 67,708 |
| Donations - DLAG | - | 232,506 | **232,506** | | 27,640 | 27,640 |
| Donations - non-DLAG | 17,807 | - | **17,807** | 5,481 | 16,761 | 22,241 |
| Donated services | 41,250 | - | **41,250** | 19,500 | - | 19,500 |
| | 125,736 | 232,506 | **358,242** | 92,688 | 44,401 | 137,089 |

Grants comprise £26,238 [2020: £30,814] from HMRC in respect of Covid-related furlough costs; and £40,441 [2020: £36,894] core funding from the EFL.

Donated services, gratefully received by the Foundation, include the use of: office space from Southfields Academy to the value of £9,000 for the year [2020: £12,000]; office space, facilities and professional services from AFC Wimbledon to the value of £17,250 for the year [2020: £7,500]; and warehouse space for DLAG from Cappagh to the value of £15,000 for the year [2020: £nil].

## 3 Income from charitable activities

| | Unrestricted £ | Restricted £ | 2021 Total £ | Restated Unrestricted £ | Restated Restricted £ | 2020 Restated Total £ |
|---|---|---|---|---|---|---|
| Sports participation - Other | 47,163 | 7,500 | **54,663** | 30,397 | - | 30,397 |
| Charitable activity: Sports participation | 47,163 | 7,500 | **54,663** | 30,397 | - | 30,397 |
| Health - Other | 750 | 1,825 | **2,575** | 1,451 | 6,291 | 7,742 |
| Charitable activity: Health | 750 | 1,825 | **2,575** | 1,451 | 6,291 | 7,742 |
| Southfields Academy | 31,430 | - | **31,430** | 25,865 | - | 25,865 |
| Premier League Charitable Fund | - | 40,153 | **40,153** | - | 36,667 | 36,667 |
| Education - Other | 46,166 | - | **46,166** | 48,980 | - | 48,980 |
| Charitable activity: Education | 77,596 | 40,153 | **117,749** | 74,845 | 36,667 | 111,512 |
| Premier League Charitable Fund | - | 29,020 | **29,020** | - | 23,097 | 23,097 |
| All England Lawn Tennis Club | - | 20,000 | **20,000** | - | - | - |
| Greater London Assembly | - | 16,125 | **16,125** | - | - | - |
| EFL Trust | 49,466 | - | **49,466** | 53,693 | - | 53,693 |
| London Marathon Charitable Trust | - | 15,941 | **15,941** | - | - | - |
| Social inclusion - Other | - | 36,491 | **36,491** | - | 26,878 | 26,878 |
| Charitable activity: Social inclusion | 49,466 | 117,577 | **167,043** | 53,693 | 49,975 | 103,668 |
| London Borough of Merton | 50,000 | - | **50,000** | - | - | - |
| DLAG - Other | 40,850 | - | **40,850** | 14,475 | 10,000 | 24,475 |
| Charitable activity: DLAG | 90,850 | - | **90,850** | 14,475 | 10,000 | 24,475 |
| Total income from charitable activities | 265,825 | 167,055 | **432,881** | 174,860 | 102,932 | 277,793 |

## 4 Income from other trading activities

| | 2021 Total £ | 2020 Total £ |
|---|---|---|
| Fundraising events | 250 | - |
| DLAG auction & sale of donated goods | 55,758 | - |
| | 56,008 | - |

All income from trading activities is unrestricted.

**5a Analysis of expenditure (current year)**

| | | Charitable activities | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Raising funds | Sports participation | Health | Education | Social inclusion | DLAG | Governance costs | Support costs | 2021 Total | Restated 2020 Total |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Staff costs (Note 7) | 36 | 19,339 | 636 | 69,033 | 93,717 | 73,979 | - | 133,625 | **390,366** | 268,818 |
| Direct cost - Coaching, venue hire & events | - | 7,378 | 4,628 | 535 | 17,156 | 303 | - | - | **30,000** | 33,551 |
| Direct cost - Computers for redistribution & resale | - | - | - | - | - | 54,723 | - | - | **54,723** | 13,089 |
| Direct cost - Equipment | - | 443 | - | - | 2,101 | 3,379 | - | - | **5,922** | 4,974 |
| Direct cost - Fuel & vehicle costs | - | - | - | 100 | - | 13,283 | - | 2,360 | **15,743** | 3,351 |
| Direct cost - Kit & clothing costs | - | - | - | 12,034 | - | 8,929 | - | 6,028 | **26,991** | 18,755 |
| Other direct costs | 670 | 832 | 604 | 1,013 | 3,260 | 15,360 | - | - | **21,740** | 18,092 |
| Support cost - IT costs & office equipment | - | - | - | - | 756 | 2,210 | - | 10,065 | **13,031** | 3,252 |
| Support cost - Professional fees | - | - | - | - | - | - | 8,630 | 4,600 | **13,230** | - |
| Support cost - Admin expenses & other support costs | - | - | - | - | 1,122 | 10,243 | - | 5,767 | **17,132** | 4,675 |
| Donated services - premises & facilities costs | - | - | - | - | - | - | - | 33,750 | **33,750** | 13,500 |
| Donated services - professional services | - | - | - | - | - | - | - | 7,500 | **7,500** | 6,000 |
| | 706 | 27,992 | 5,868 | 82,715 | 118,112 | 182,410 | 8,630 | 203,695 | 630,129 | 388,058 |
| Support costs | 344 | 13,647 | 2,861 | 40,327 | 57,584 | 88,932 | - | (203,695) | - | - |
| Governance costs | 15 | 578 | 121 | 1,709 | 2,440 | 3,768 | (8,630) | - | - | - |
| **Total expenditure 2021** | **1,065** | **42,217** | **8,850** | **124,750** | **178,136** | **275,110** | **-** | **-** | **630,129** | |
| Total expenditure 2020 | 1,047 | 51,564 | 10,567 | 139,217 | 134,491 | 51,171 | - | - | 388,058 | 388,058 |

2020 figures have been restated as follows: an increase of £30,814 to staff costs in Support Costs, being the value of Covid-related furlough costs, and an increase of £19,500 to Donated Services in Support Costs. Neither of these was recognised in the previous financial statements for 2019-20. An equal and opposite value is also reflected in restated 2020 income figures (see Note 2).

**5b Analysis of expenditure (prior year)**

| | | Charitable activities | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Raising funds | Sports participation | Health | Education | Social inclusion | DLAG | Governance costs | Restated Support costs | Restated 2020 Total |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Staff costs (Note 7) | - | 22,687 | 1,954 | 68,717 | 53,329 | - | - | 122,131 | **268,818** |
| Direct cost - Coaching, venue hire & events | - | 5,628 | 4,419 | 3,003 | 20,261 | - | - | 240 | **33,551** |
| Direct cost - Computers for redistribution & resale | - | - | - | - | - | 13,089 | - | - | **13,089** |
| Direct cost - Equipment | - | 1,735 | - | 1,646 | 715 | - | - | 878 | **4,974** |
| Direct cost - Fuel & vehicle costs | - | - | - | 24 | - | 157 | - | 3,170 | **3,351** |
| Direct cost - Kit & clothing costs | - | - | - | 10,155 | - | 3,960 | - | 4,641 | **18,755** |
| Other direct costs | 632 | 1,048 | - | 416 | 5,384 | 10,073 | - | 539 | **18,092** |
| Support cost - IT costs & office equipment | - | - | - | - | 1,421 | 1,022 | - | 809 | **3,252** |
| Support cost - Professional fees | - | - | - | - | - | - | - | - | - |
| Support cost - Admin expenses & other support costs | - | - | - | - | - | 2,559 | - | 2,116 | **4,675** |
| Donated services - premises & facilities costs | - | - | - | - | - | - | - | 13,500 | **13,500** |
| Donated services - professional services | - | - | - | - | - | - | - | 6,000 | **6,000** |
| | 632 | 31,097 | 6,373 | 83,961 | 81,110 | 30,861 | - | 154,024 | 388,058 |
| Support costs | 416 | 20,466 | 4,194 | 55,257 | 53,381 | 20,310 | - | (154,024) | - |
| Governance costs | - | - | - | - | - | - | - | - | - |
| **Total expenditure 2020** | **1,047** | **51,564** | **10,567** | **139,217** | **134,491** | **51,171** | - | - | **388,058** |

2020 figures have been restated as follows: an increase of £30,814 to staff costs in Support Costs, being the value of Covid-related furlough costs, and an increase of £19,500 to Donated services in Support Costs. Neither of these was recognised in the previous financial statements for 2019-20. An equal and opposite value is also reflected in restated 2020 income figures (see Note 2).

## 6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

| | 2021 £ | 2020 £ |
|---|---|---|
| Auditor's remuneration (excluding VAT): | | |
| Audit | 7,200 | - |

## 7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

| | 2021 £ | 2020 £ |
|---|---|---|
| Salaries and wages | 354,186 | 246,450 |
| Social security costs | 30,547 | 18,067 |
| Employer's contribution to defined contribution pension schemes | 5,633 | 4,301 |
| | 390,366 | 268,818 |

No employee earned more than £60,000 during the year (2020: £nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £52,322 (2020: £49,133).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).
Trustees' expenses in the year were £nil (2020: £nil).

## 8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 20.7 (2020: 22.0).

| Staff are split across the activities of the charity as follows: | 2021 | 2020 |
|---|---|---|
| | No. | No. |
| Coaching and management staff | 20.7 | 22.0 |
| | 20.7 | 22.0 |

## 9 Related party transactions

There are no related party transactions to disclose for this financial year (2020: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

## 10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## 11 Debtors

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade debtors | 29,346 | 22,560 |
| Other debtors | 400 | - |
| Accrued income | 64,881 | 33,500 |
| | 94,627 | 56,060 |

## 12 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade creditors | 10,012 | 10,109 |
| Other creditors | 8,630 | 12,917 |
| Amounts due to AFC Wimbledon | 23,466 | 1,449 |
| Deferred income (note 13) | 38,543 | 33,197 |
| | 80,652 | 57,672 |

## 13 Deferred income

Deferred income comprises £33,197 relating to the NCS project (2020: £33,197), £2,083 relating to the Social Inclusion Kicks project (2020: £nil), and £3,333 relating to the Primary Stars project (2020: £nil).

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Balance at the beginning of the year | 33,197 | - |
| Amount released to income in the year | (33,197) | - |
| Amount deferred in the year | 38,543 | 33,197 |
| Balance at the end of the year | 38,543 | 33,197 |

## 14 Pension scheme

The amount charged to the Statement of Financial Activities in respect of pension costs is the contribution payable in the year. Any difference arising between contributions payable in the year and the contributions actually paid is shown as an accrual in the balance sheet.

## 15a Analysis of net assets between funds (current year)

| | General unrestricted | Restricted | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| Net current assets | 229,985 | 105,552 | 335,537 |
| **Net assets at 30 June 2021** | 229,985 | 105,552 | 335,537 |

## 15b Analysis of net assets between funds (prior year)

| | Restated General unrestricted | Restated Restricted | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| Net current assets | 77,905 | 40,624 | 118,530 |
| **Net assets at 30 June 2020** | 77,905 | 40,624 | 118,530 |

**16a Movements in funds (current year)**

| | At 01 July 2020 £ | Income & gains £ | Expenditure & losses £ | Transfers £ | At 30 June 2021 £ |
|---|---|---|---|---|---|
| **Restricted funds:** | | | | | |
| Phipps Bridge / Active Dons | (4,221) | 72,616 | (48,992) | - | **19,404** |
| Primary Stars | 13,685 | 40,153 | (26,649) | - | **27,190** |
| Social Inclusion Kicks | 11,315 | 29,020 | (13,662) | - | **26,673** |
| Social Inclusion Funding Wandsworth | 4,345 | - | (60) | - | **4,285** |
| Social Inclusion Clarion | 1,406 | - | (502) | - | **904** |
| DLAG | - | 232,506 | (232,506) | - | **-** |
| Dons Fit | (115) | 75 | (367) | 407 | **-** |
| Get Set To Go | 2,430 | 1,750 | (2,732) | - | **1,449** |
| London Kicks Marathon | 11,778 | 15,941 | (3,168) | - | **24,551** |
| London Sport | - | 7,500 | (6,403) | - | **1,097** |
| **Total restricted funds** | 40,624 | 399,561 | (335,040) | 407 | **105,552** |
| **Unrestricted funds:** | | | | | |
| **General funds** | 77,905 | 447,574 | (295,088) | (407) | **229,985** |
| **Total unrestricted funds** | 77,905 | 447,574 | (295,088) | (407) | **229,985** |
| **Total funds [including pension fund]** | 118,530 | 847,136 | (630,129) | - | **335,537** |

The narrative to explain the purpose of each fund is given at the foot of the note below.

**16b Movements in funds (prior year)**

| | Restated At 01 July 2019 £ | Restated Income & gains £ | Restated Expenditure & losses £ | Restated Transfers £ | Restated At 30 June 2020 £ |
|---|---|---|---|---|---|
| **Restricted funds:** | | | | | |
| Phipps Bridge / Active Dons | - | 16,761 | (20,981) | - | **(4,221)** |
| Primary Stars | - | 36,667 | (22,981) | - | **13,685** |
| Social Inclusion Kicks | - | 23,097 | (11,781) | - | **11,315** |
| Social Inclusion Funding Wandsworth | - | 4,800 | (455) | - | **4,345** |
| Social Inclusion Clarion | - | 10,078 | (8,672) | - | **1,406** |
| DLAG | - | 37,640 | (37,640) | - | **-** |
| Dons Fit | - | 1,666 | (1,781) | - | **(115)** |
| Get Set To Go | - | 4,625 | (2,195) | - | **2,430** |
| London Kicks Marathon | - | 12,000 | (222) | - | **11,778** |
| London Sport | - | - | - | - | **-** |
| **Total restricted funds** | - | 147,333 | (106,709) | - | **40,624** |
| **Unrestricted funds:** | | | | | |
| **General funds** | 89,294 | 269,960 | (281,349) | - | **77,905** |
| **Total unrestricted funds** | 89,294 | 269,960 | (281,349) | - | **77,905** |
| **Total funds [including pension fund]** | 89,294 | 417,293 | (388,058) | - | **118,530** |

**Purposes of restricted funds**

Phipps Bridge / Active Dons: Provision of free holiday multisports camps with food for children.

Primary Stars: School sports coaching and curriculum support.

Social Inclusion Kicks: Early evening estate-based youth football activities.

Social Inclusion Funding Wandsworth: Free multisports camps.

Social Inclusion Clarion: Match funding for the Kicks project.

Dons Local Action Group (DLAG): provides food parcels and household goods to those most in need, as well as laptops for children to access online learning.

Dons Fit: Older health and fitness sessions.

Get Set To Go: Mental health and football project.

London Kicks Marathon: Sports activities for girls and women.

London Sport: Free sports equipment for children.