

**NOTTS COUNTY FC
COMMUNITY PROGRAMME
TRADING AS NOTTS COUNTY FOUNDATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Company Registration No. 04320737
(England and Wales)
Charity No: 1091927**

**NOTTS COUNTY FC COMMUNITY PROGRAMME
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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NOTTS COUNTY FC COMMUNITY PROGRAMME
CHARITY REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

Charity registration number	1091927	
Company registration number	04320737	
Trustees	Mrs Dianne Jackson Mr Colin Slater MBE Ms Anne Rippon Mr Thomas Walters Ms Michelle North Mr Ian Roberts Mr Grant Turner Dr Andrew Pringle Mrs Juliet Bertie Mr Raj Randhawa Mrs Meena Hanspal Mr Jordan Worthington Mr Sam Sharp	Chair (Resigned 10 January 2022) (Resigned 24 October 2021) (Appointed 4 January 2022) (Appointed 7 March 2022) (Appointed 7 March 2022) (Appointed 16 May 2022)
Chief executive officer	Mr Ian Boyd	(Resigned 16 July 2021)
Registered office	Meadow Lane Stadium Nottingham Nottinghamshire NG2 3HJ	
Auditor	Wright Vigar Limited Chartered Accountants Alexandra House 43 Alexandra Street Nottingham NG5 1AY	
Bankers	Barclays Bank Plc Tudor Square West Bridgford Nottingham	

NOTTS COUNTY FC COMMUNITY PROGRAMME
TRUSTEES ANNUAL REPORT (INCLUDING DIRECTORS REPORT
AND STRATEGIC REPORT)
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and audited financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end were as follows:

Mrs Dianne Jackson	Chair
Mr Colin Slater MBE	(Resigned 10 January 2022)
Ms Anne Rippon	
Mr Thomas Walters	
Ms Michelle North	
Mr Ian Roberts	
Mr Grant Turner	(Resigned 24 October 2021)
Dr Andrew Pringle	
Mrs Juliet Bertie	
Mr Raj Randhawa	(Appointed 4 January 2022)
Mrs Meena Hanspal	(Appointed 7 March 2022)
Mr Jordan Worthington	(Appointed 7 March 2022)
Mr Sam Sharp	(Appointed 16 May 2022)

Objectives and activities for the public benefit

Formed in 1989, Notts County FC Community Programme, now trading as Notts County Foundation (NCF) is a multi-award winning local community charity, which delivers a range of innovative programmes that make a positive difference to people in Nottingham. Our projects are focused on using the power of physical activity to transform the health and wellbeing of some of the most disadvantaged, marginalised and vulnerable people across Nottingham and Nottinghamshire.

The objects for which the charity is established are:-

to improve the fitness and assist in the education of both adults and children, especially in Nottinghamshire and surrounding areas, through the use of the game of football (including its history and rules) and other educational, sporting and physical activities. Also through the use of the good name of Notts County Football Club, the World's oldest professional football club, to provide such facilities as are necessary to further those objects.

In furtherance to the above objects, our mission is to use the power of physical activity to transform the health and wellbeing of local communities.

Now trading under the name of Notts County Foundation we have been delivering a range of innovative programmes that transform the lives of people in Nottingham since 1989.

NCF has a proven track record of delivering a comprehensive range of high quality projects across five different program areas: Sports Development, Health, Inclusion, National Citizenship Service and Education. We also manage and operate the Portland Centre in the Meadows which is our community hub and we deliver a variety of charitable projects from this site.

NOTTS COUNTY FC COMMUNITY PROGRAMME

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities for the public benefit (continued)

Notts County Foundation has a strong and diverse staff team, as well as a pool of volunteers who help deliver our work. We are fully embedded within our local community having been operating within the area for the past 30 years. We deliver full time, across the year and our work focuses in on the following key S.H.I.N.E. themes:

Sport Development: positively engaging the local community in new opportunities through the power of sport and Notts County FC.

Health: delivering innovative Physical and Mental health projects.

Inclusion: empowering and providing opportunities for members of the local community regardless of ability or need.

NCS: delivering the National Citizen Service programme to young people aged 16-17 years old within the Mansfield area.

Education: supporting 14-25 year olds through our established BTEC, traineeships and alternative provisions.

Operating the Portland Centre: offering a wide range of facilities including a sports hall, squash courts, gym, and a traditional swimming pool.

During the reporting year, our Sport and Inclusion work included:

PL KICKS project: Premier League Trust funded positive activities for young people.

Football Development Centres: Providing football coaching for promising young players.

Primary Starts project: Premier League Trust funded primary school engagement.

Move and Learn project: EFL funded primary school engagement.

Our Health work includes:

CARE project: cancer rehabilitation project for people living with cancer.

Fit Magpies project: EFL funded Fit Fans in Training project.

Right Mind project: mental health support via physical activity for females.

Primary Goals project: mental health support for primary school pupils.

On the ball project: Right Mind project: mental health support via physical activity for males.

Healthy Hearts: physical exercise sessions to participants who may be affected by a low-risk heart disease diagnosis.

Goals for Life: Supportive interventions to improve the wellbeing of young people aged 11-18 years old.

Our NCS work involves:

Supporting around 300+ young people through the UK government backed National Citizen Service programme.

Our Education work includes delivering:

BTEC: we deliver post 16 Level 1, 2 and 3 qualifications.

Traineeships: employability project for NEET 16-25yr olds.

Heading for Goal (HFG) project: our alternative education provision.

NOTTS COUNTY FC COMMUNITY PROGRAMME

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities for the public benefit (continued)

We operate and manage the Portland Centre in the heart of the Meadows, an inner-city area of Nottingham. Transferred as a community asset and located in a historically deprived area of the city, it is an integral part of the community which encourages local people to become active and positively engaged. We have around 500 members using our gym, plus another 700 local children using our swimming school each week. The Portland centre has a large multi-use sports hall, 2 squash courts, cardio gym, studio, 2 weights rooms, and 33 yard swimming pool.

You can find out more about our work here:

<https://www.nottscountyfoundation.org.uk/>

<https://www.theportlandcentre.co.uk/>

In setting our objectives and planning our activities our trustees have given careful regard to the Charity Commission's general guidance on public benefit.

Fund-raising Standards Information

In accordance with the Charities (Protection and Social Investment) Act 2016 (Charities Act 2016) we have a fundraising strategy in place which recognizes and takes account of risks, our values and our relationship with donors and the wider public, as well as our income needs and expectations. All fundraising is carried out in house with delegated authority to the fundraising team who have job descriptions and are overseen by the SLT and reviewed at quarterly board meetings. All fundraising is logged and monitored and used in accordance with the Trust's objectives. Our fundraising approach is detailed in the strategy and includes partners. We are not aware of any failure by the charity or by any persons acting on our behalf to comply with fundraising standards and all fundraising activities of any person acting on our behalf is monitored through regular contact, financial recording and relationship meetings. There have to our knowledge been no complaints received by the charity or by a person acting on its behalf. We do not engage in any fundraising activity that intrudes a person's privacy, is unreasonably persistent or puts undue pressure on a person to give money. Our fundraising strategy does not include any public cash collections or telephony.

Strategic Report

Strategic update

2021 was another year dominated by Covid restrictions and the navigating of these. Despite the restrictions being lifted in the first half of the year, they cast a shadow over delivery for the majority of the year as staff and participants gradually adapted to the changes in program delivery.

The emergence from lockdown also presented a challenge to us as we moved towards a blended approach of online and in person project delivery midway through the year. We were keen to work with participants to ensure the effective introduction of in person delivery and are extremely thankful to all those who worked so closely with us on this.

We also had the challenge of reopening our Portland Centre to the public which had remained closed during the lockdown. This reopening did provide us with a strategic opportunity to re-emphasize the messaging around the centre being our Community Hub which is for people of all ages, abilities, genders and ethnicities. We were really encouraged by the response to this message with memberships at Portland returning to pre-Covid levels by the end of 2021.

Despite the environmental challenges, by keeping our vision, mission and values as our anchor point and ensuring effective and timely decision making processes we have demonstrated a continued ability to plot a strategic course through the storm brought about by Covid-19. Throughout the year the board of trustees were an integral part of the strategic decision making processes and provided vital checks and balances which ensured that we remained true to our objectives.

Key Achievements and performance

The year began with strict lockdown measures and, as in 2020, we were limited largely to online project delivery. However, despite these restrictions, our team were able to adapt and continue to deliver impactful projects which helped transform the health and wellbeing of local people. Our ability to sustain impact in the midst of the restrictions is nicely encapsulated in this quote from one of our Cancer and Rehabilitation Exercise (CARE) participants:

NOTTS COUNTY FC COMMUNITY PROGRAMME

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Key Achievements and performance (continued)

"With COVID restrictions, there was a real risk that I would stop exercising and have no motivation to do so. Without the CARE programme to spur me on and provide weekly guidance, then I would not have likely kept up so much exercise nor felt other people had an interest in my health. All my consultants comment on how well I look and how my muscles and toning have come back. After each surgery, heart failure due to Herceptin, AF due to chemo and other late effect side effects, I have regained confidence in exercising and feel the benefits every day".

Stories like this help us to depict the transformation that can come about in the lives of our participants and the vital role that NCF plays in providing life changing support for local people such as those who are experiencing cancer in these extraordinary times.

This impact is by no means unique to our health projects; we have demonstrated an ability to adapt to the Covid challenges and sustain a high level of impact across all our departmental areas as we seek to enact our mission of transforming the health and wellbeing of local communities.

Key Challenges:

The sustained imposition of Covid lockdowns presented us with a very familiar challenge of balancing out the increased need for our services, the practical restrictions around project delivery, the need to secure the safety of staff and participants and the limitations around income generation (particularly associated with our Portland Centre which was closed during lockdowns). Navigating a route through this environment which enables us to sustain our impact on the lives of local people and secures the financial sustainability of the charity and its projects was a significant challenge for the whole team.

However, we have proven that by refocusing on our values and adopting a collaborative approach with other local partners, we are able to successfully navigate these challenges and continue to effectively enact our mission. We have continuously and deliberately adopted a solution focused mentality in the midst of the storm and are extremely thankful to all those who worked with us to ensure that our projects are as impactful for beneficiaries as they can be.

Financial Review

2021 was another year effected by the global pandemic and we faced many more challenges surrounding increased need for our support and restrictions around delivery. These challenges presented risk to the short-term financial sustainability of the charity.

However due to a number of cost saving exercises, agile and prudent planning we were again able to end the year with a surplus of £14,030.

Reserves policy

The trustees have adopted a policy of aiming to hold reserves equivalent to six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is also given to ways in which additional funds can be raised, or failing that, costs can be reduced.

Plans for future periods

We are acutely aware that the impact of Covid-19 is not something to be talked about in the past tense, it's still very much with us in the present and will be with us for some time to come. We continue to adhere to all the necessary guidance when delivering programs so as to safeguard all those concerned with our projects.

As we progress and look at the future of our delivery we will certainly be looking to retain our vision, mission and values as our anchor but will be looking to keep lines of communication open with external stakeholders in order to develop opportunities to understand the needs of our community and develop projects which address this need within the context of our mission. We are very much a community orientated organization and so put a great deal of strategic emphasis on our ability to work with communities to co-produce our future program delivery.

NOTTS COUNTY FC COMMUNITY PROGRAMME

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

Governing Document

Notts County FC Community Programme is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1 November 2001. It is registered as a charity with the Charity Commission.

Appointment of trustees

As set out in the Articles of Association, new trustees are appointed by the existing trustees and serve for three years after which they may put themselves forward for re-appointment. The Articles provides for a minimum of three trustees but shall not be subject to any maximum, with one third of the trustees due to retire in any one year.

No person other than a trustee retiring by rotation shall be appointed or reappointed as a trustee at any general meeting unless they are recommended by the trustees or proposed by a member qualified to vote at the meeting.

Trustees induction and training

As part of our renewed Trustees Induction process the following stages were agreed and rolled out for any new starters:

1. Send out JD and application form to potential trustee – ask to complete
2. Attend an 'interview' or informal chat with SLT and Chair (or deputy) – if possible at least 2 people
3. Obtain 2 references, Complete a self declaration form, Fit and Proper persons test
4. Induction to the Foundation
 - A) receive and read the updated trustees handbook
 - B) Understand the history of NCF
 - C) Run through the organisational structure, understand where they fit in
 - D) Understand their commitment to the charity
 - E) Complete their details on BreatheHR
 - F) Understand which sub committee they are supporting
 - G) Arrange a project visit
5. Attend board meetings, sub group activity and buddy with staff
6. Probation / review meeting

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with related parties must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Pay policy for senior staff

The directors consider the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in the accounts.

The pay of the senior staff is reviewed annually and normally increases in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other community schemes of a similar size. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

NOTTS COUNTY FC COMMUNITY PROGRAMME

TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital is held by the Trust.

Attention has also been focused on non-financial risks arising from fire, health and safety of staff and participants. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas. We will ensure appropriate and sufficient insurances are in place.

Trustees' responsibilities

The trustees (who are also directors of Notts County FC Community Programme for the purposes of company law) are responsible for preparing the Trustees' Annual Report including the Strategic 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. 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 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 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 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; 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 auditor is aware of that information.

This report was approved by the board of trustees on ...05/09/22..... and signed on its behalf by:



Mrs Dianne Jackson
Chair

NOTTS COUNTY FC COMMUNITY PROGRAMME

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

We have audited the financial statements of Notts County FC Community Programme for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, 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, including Financial Reporting Standard FRS102 "The Financial Reporting Standards 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 31 December 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 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 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 responsibility 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.

NOTTS COUNTY FC COMMUNITY PROGRAMME
INDEPENDENT AUDITOR'S REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

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' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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' 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, set out on page 7, the trustees (who are also the directors of the charitable company for the purpose 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 trustee 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 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 is detailed below:

- Our approach included obtaining an understanding of the legal and regulatory frameworks that are applicable to the charitable company and we determined those that are most significant. Based on the results of our risk assessment we designed audit procedures to identify non-compliance with such laws and regulations. The specific procedures included enquiry of management and those charged with governance around actual and potential litigation and claims.

NOTTS COUNTY FC COMMUNITY PROGRAMME
INDEPENDENT AUDITOR'S REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

Auditor's responsibilities for the audit of the financial statements (continued)

- In addition, and based on the results of our risk assessment we designed audit procedures to identify and address material misstatements in relation to fraud. Specifically we considered the risk of fraud through management override that may lead to a misappropriation of assets or inappropriate financial reporting. In response, we performed audit work over the risk of management override and controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to 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.

As part of an audit in accordance with ISAS (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

NOTTS COUNTY FC COMMUNITY PROGRAMME
INDEPENDENT AUDITOR'S REPORT (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

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.

Steven Newman LLB BFP FCA (Senior Statutory Auditor)
For and on behalf of Wright Vigar Limited
Chartered Accountants and
Statutory Auditor
Alexandra House
43 Alexandra Street
Nottingham
NG5 1AY

NOTTS COUNTY FC COMMUNITY PROGRAMME

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account) FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Asset Funds	TOTAL FUNDS 2021 £	2020 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	62,175	-	-	62,175	36,322
Charitable activities	3	734,130	177,583	-	911,713	921,568
Other trading activities - Portland LC	4	224,279	-	-	224,279	183,464
- Fundraising		13,373	-	-	13,373	14,665
Investments	5	50	-	-	50	142
Other incoming resources	6	106,306	-	-	106,306	229,709
TOTAL INCOME AND ENDOWMENTS		1,140,313	177,583	-	1,317,896	1,385,871
EXPENDITURE ON:						
Raising funds - Portland LC	7	403,515	-	15,594	419,109	405,553
- Fundraising		5,229	-	-	5,229	8,583
Charitable activities	8	552,299	327,229	-	879,528	896,199
TOTAL EXPENDITURE		961,043	327,229	15,594	1,303,866	1,310,335
NET INCOME/(EXPENDITURE)		179,270	(149,646)	(15,594)	14,030	75,535
Transfer between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		179,270	(149,646)	(15,594)	14,030	75,535
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		84,318	149,646	304,888	538,852	463,317
TOTAL FUNDS CARRIED FORWARD		263,588	-	289,294	552,882	538,852

All income and expenditure derive from continuing activities

NOTTS COUNTY FC COMMUNITY PROGRAMME

BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	12	342,176	366,872
		<hr/>	<hr/>
		342,176	366,872
CURRENT ASSETS			
Closing stock		114	79
Debtors	13	86,876	60,334
Cash at bank and in hand		212,318	241,650
		<hr/>	<hr/>
		299,308	302,063
CURRENT LIABILITIES:			
Creditors: Amounts falling due within one year	14	(51,941)	(74,141)
		<hr/>	<hr/>
NET CURRENT ASSETS		247,367	227,922
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		589,543	594,794
Creditors: Amounts falling due after more than one year		(36,661)	(55,942)
NET ASSETS		<hr/>	<hr/>
		552,882	538,852
CHARITY FUNDS			
	20		
Unrestricted funds		263,588	84,318
Restricted funds		-	149,646
Restricted asset funds		289,294	304,888
TOTAL CHARITY FUNDS		<hr/>	<hr/>
		552,882	538,852

The financial statements were approved and authorised for issue by the board on05/09/22.....

Signed on behalf of the board of Trustees



Mrs Dianne Jackson
Chair

The notes on page 16 to 21 form part of the financial statements

Company Registration No. 04320737

NOTTS COUNTY FC COMMUNITY PROGRAMME

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Net cash flow from operating activities	21	(7,107)	121,903
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(16,821)	(8,625)
Receipts from sales of tangible fixed assets		7,500	-
Interest received		1,498	142
Net cash flow from investing activities		(7,823)	(8,483)
Cash flow from financing activities			
Interest paid		(398)	(404)
New borrowings		-	50,000
Repayments		(14,004)	-
Net cash flow from financing activities		(14,402)	49,596
Net (decrease) / increase in cash and cash equivalents		(29,332)	163,016
Cash and cash equivalents at 01 January 2021		241,650	78,634
Cash and cash equivalents at 31 December 2021		212,318	241,650
Cash and cash equivalents consists of:			
Cash at bank and in hand		212,318	241,650
Cash and cash equivalents at 31 December 2021		212,318	241,650

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Summary of significant accounting policies

a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charity's: 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of the Coronavirus Job Retention Scheme. Income from government and other grants are recognised at fair value when the charity has entitlement after the performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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.

d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Cost of raising funds comprise the cost of commercial trading from the facilities provided at the Portland Centre.

Expenditure on charitable activities includes costs of health, educational and social activities undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as an expenses against the activity for which expenditure arose.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Property improvements	25 years straight line basis
Motor vehicles	4 years straight line basis
Coaching equipment	3 years straight line basis
Classroom equipment	3 years straight line basis
Office equipment	3 years straight line basis

f) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

h) Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

i) Tax

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

j) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

k) Stock

Stock is valued at the lower of cost and net realisable value.

l) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at a balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant affect on amounts recognised in the financial statements.

Revenue recognition on performance related grant funding - these involve judgements and estimates as to the extent that these income streams can be recognised depending on the Charity's attainment of the performance criteria.

2 Income from donations and legacies	2021 £	2020 £
Donations	24,575	23,850
Gift Aid	-	3,219
Grant Income	37,600	9,253
	<u>62,175</u>	<u>36,322</u>

3 Income from Charitable activities	2021 £	2020 £
Holiday Camps	39,379	3,000
Football League Trust	10,483	16,646
Heading for Goal	105,746	88,286
Nottinghamshire Football for the Disabled	-	940
On The Ball including Right Mind	70	3,727
Kickz	62,500	187,655
Goals For Life	19,039	1,155
BTEC	20,024	14,636
Traineeship Income	21,855	14,424
Gung and Gang	3,000	4,166
Move and Learn	16,594	6,000
PL School Sport	44,869	121,230
CARE	96,785	103,628
National Citizen Service	287,100	271,989
CIPS Income	-	9,311
Development Centre Income	533	800
Twinning project	-	2,500
Reaching Communities	59,090	46,912
Fit Fans	101,563	10,980
RTWC	-	5,084
Sport for good	10,352	-
Active through football	1,500	-
Misc income	11,231	8,500
	<u>911,713</u>	<u>921,568</u>

Income from charitable activities was £911,713 (2020 - £921,568) of which £177,583 (2020 - £343,733) was attributable to restricted and £734,130 (2020 - £577,835) was attributable to unrestricted funds.

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

4 Other trading activities	2021	2020
	£	£
Sales of goods	3,438	819
Vending drinks	-	1,284
Squash	7,294	9,180
Badminton	8,893	10,157
Table Tennis	1,401	924
Sports & Ancil Hall Hire Block Bookings	27,635	24,576
Training Suite Hire Block Bookings	-	5,750
Studio Block Bookings	-	135
Group exercise	2,093	1,961
Fitness Membership	45,335	48,340
Fitness Room Pay and Play	350	1,947
Swim Club Block Booking	32,969	23,669
Swim PAYG Adult	9,159	9,633
Swim PAYG Junior	858	521
Swim Membership	119	28
Swim Schools	56,358	40,562
Misc income	28,378	3,978
	224,279	183,464

Income from other trading activities, including fundraising was £237,652 (2020 - £198,129) of which £Nil (2020 - £Nil) was attributable to restricted and £237,652 (2020 - £198,129) was attributable to unrestricted funds.

5 Income from Investments	2021	2020
	£	£
Bank interest	50	142
	50	142
6 Other incoming resources	2021	2020
	£	£
Government grants - Coronavirus Job Retention Scheme	103,213	229,709
Profit on disposal of tangible assets	3,093	-
	106,306	229,709

Other income was £106,306 (2020 - £229,709) all of which was attributable to unrestricted funds.

7 Expenditure on raising funds	2021	2020
	£	£
Opening stock	79	453
Closing stock	(114)	(79)
Staff salaries and social security	218,948	226,442
Light and Heat	51,161	51,674
Rates	3,300	9,214
Marketing	1,019	188
General repairs and equipment	24,268	39,150
Gym equipment - lease	21,869	18,504
Insurance	21,194	21,700
Postage and Telephone	4,385	2,079
Licences	5,344	3,695
Sundry expenses	11,683	1,998
Staff development	3,575	-
Bank charges	1,009	1,467
Cleaning	6,276	2,693
Swim Expenditure	26,276	7,769
Swim Expenditure - Swim Schools	1,343	1,111
Depreciation	17,494	17,494
	419,109	405,553

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

8 Expenditure on Charitable activities	2021 £	2020 £
Staff salaries and social security	668,653	748,723
Insurance	1,822	6,708
Printing, postage and stationery	1,624	3,861
Telephone	6,583	8,603
Vehicle rental costs	215	12,698
Motor expenses	2,097	8,318
Travel and subsistence	2,338	558
Facility hire	4,777	1,653
Staff development	20,936	713
Legal fees	11,666	4,673
Audit fees	11,289	12,492
Sundry expenses	10,245	3,988
Equipment leasing and maintenance	28,756	27,832
Consumable equipment	2,471	5,305
Holiday Coaching direct expenses	-	1,879
Heading for Goal direct expenses	9,889	1,900
National Citizen Service	81,393	21,138
CARE	-	1,556
Marketing & Media	1,190	1,787
Project travel	4,327	2,104
Bad debts written off	-	3,354
Bank charges and interest	546	241
Hire purchase interest	(1,448)	404
Fixed asset depreciation	10,160	15,710
	879,528	896,199

9 Net income/(expenditure) for the year	2021 £	2020 £
This is stated after charging:		
Depreciation of tangible fixed assets	27,655	33,204
(Profit)/Loss on disposal of tangible assets	(3,093)	-
Operating lease - Motor	-	12,698
Operating lease - Equipment	26,863	23,498
Auditors remuneration:		
Audit fees	5,250	5,250
Accountancy services	6,039	7,242

10 Trustees' and key management personnel remuneration and expenses.

Trustees received no remuneration and were not reimbursed for any of their expenses in the year (2020 - £Nil)

The total amount of employee benefits received by key management personnel is £121,126 (2020 - £55,983).

The total amount of other benefits received by key management personnel is £2,338 (2020 - £54)

The key management personnel of the Trust comprises the trustees, the Senior Leadership Team, and the Community Director.

11 Staff costs and employee benefits

The average number of employees and full time equivalent during the year was as follows:

	2021 Number	2021 FTE	2020 Number	2020 FTE
Raising funds	31	15	38	18
Charitable activities	25	24	30	29
	56	39	68	47

The total staff costs and employees benefit's was as follows:

	2021 £	2020 £
Salaries and wages	817,853	896,472
Social Security costs	55,516	62,913
Defined contribution pension costs	14,232	15,781
	887,601	975,166

11 Staff costs and employee benefits (continued)

The number of employees who received total employee benefits excluding employer pension costs of more than £60,000 is as follows:

	2021 Number	2020 Number
£60,001 - £70,000	0	0

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

12 Tangible fixed assets

Cost	Property Improvements £	Office Equipment £	Motor Vehicles £	Coaching Equipment £	Classroom £	Total £
As at 1 January 2021	437,357	58,769	51,767	16,951	57,911	622,756
Additions	-	16,821	-	-	-	16,821
Disposals	(9,454)	-	(12,865)	-	-	(22,319)
As at 31 December 2021	427,903	75,590	38,902	16,951	57,911	617,258
Depreciation						
As at 1 January 2021	92,283	46,015	43,324	16,351	57,911	255,884
Charge for the year	17,116	8,028	2,111	400	-	27,655
Eliminated on disposals	(1,924)	-	(6,533)	-	-	(8,457)
As at 31 December 2021	107,475	54,043	38,902	16,751	57,911	275,082
Net Book Value						
As at 1 January 2021	345,074	12,754	8,443	600	1	366,872
As at 31 December 2021	320,428	21,547	-	200	1	342,176

13 Debtors

	2021 £	2020 £
Trade debtors	39,118	19,022
Other debtors	-	26,680
Prepayments and accrued income	47,759	14,632
	86,877	60,334

14 Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loan	10,000	3,333
Trade creditors	20,034	29,576
Accruals and deferred income	4,525	20,136
Taxation and Social Security	14,656	17,038
Obligations under hire purchase contracts	-	1,390
Other creditors	2,727	2,668
	51,941	74,141

15 Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loan	36,661	46,667
Obligations under hire purchase contracts	-	9,275
	36,661	55,942

16 Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not more than 1 year	21,617	21,442
Later than 1 year and not later than 5 years	63,449	7,491
	85,066	28,933

17 Deferred income

	2021 £	2020 £
Balance at 1 January 2021 (2020)	-	-
Additions during the year	-	-
Amounts released to income	-	-
Balance at 31 December 2021 (2020)	-	-

Deferred income comprises advanced invoicing of hall hire at Portland Leisure Centre.

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
18 Accrued funding commitments		
Balance at 1 January 2021 (2020)	14,632	52,999
Additions during the year charged to income	47,759	14,632
Amounts paid during the year	(14,632)	(52,999)
Balance at 31 December 2021 (2020)	<u>47,759</u>	<u>14,632</u>

Accrued funding commitments totalling £47,759 (2020 - £14,632) were attributable to restricted funds.

19 Fund reconciliation

Unrestricted funds

	Balance B/F at 01/01/21 £	Income £	Expenditure £	Transfers £	Balance C/F at 31/12/21 £
Unrestricted	84,318	1,140,313	(961,044)	-	263,588
	<u>84,318</u>	<u>1,140,313</u>	<u>(961,044)</u>	<u>-</u>	<u>263,588</u>

19 Fund reconciliation (continued)

Restricted funds

	Balance B/F at 01/01/21 £	Income £	Expenditure £	Transfers £	Balance C/F at 31/12/21 £
Goals for life	14,632	-	(14,632)	-	-
Gung & Gang	-	3,000	(3,000)	-	-
Premier League Kicks	85,753	62,500	(148,253)	-	-
Premier League Primary Stars	46,667	35,000	(81,667)	-	-
The National Lottery Community Fund RC Midlands	-	59,090	(59,090)	-	-
Muslim Women Reaching Communities	2,594	-	(2,594)	-	-
Health Hearts (Cardiac Rehabilitation) Project	-	4,763	(4,763)	-	-
Safeguarding Development Project	-	5,720	(5,720)	-	-
Canal & River Trust	-	7,510	(7,510)	-	-
	<u>149,646</u>	<u>177,583</u>	<u>(327,229)</u>	<u>-</u>	<u>-</u>

Restricted Asset funds

Portland asset funds	304,888	-	(15,594)	-	289,294
	<u>304,888</u>	<u>-</u>	<u>(15,594)</u>	<u>-</u>	<u>289,294</u>

Fund description

a) Unrestricted fund

The general reserve represents the free funds of the charity which are not designated for particular purposes.

b) Restricted funds

Goals for life is a football-based, mental health project aimed at 10 to 14 year old boys.

Gung & Gang is a diversionary project delivered to young people at risk of offending.

Premier League Kicks is a project delivered by us at 5 different local areas across Nottingham. It provides free football sessions for 8 to 18 year olds on a weekly basis during term-time.

Premier League Primary Stars is a programme designed to inspire children to learn, be active and develop important life skills. The programme helps to enhance the provision of PE and support pupils' educational attainment in other curriculum areas.

The National Lottery Community Fund RC Midlands Region is a project to support around 2000 unique individuals. The overarching aim of the project is to support the physical and emotional wellbeing of participants through physical activity and mental health workshops that develop coping strategies and equip participants to better manage their mental health and wellbeing.

Healthy Hearts programme is to deliver physical exercise sessions to participants who may be affected by the low-risk heart disease diagnosis. This could range from anyone who has had a long family history of heart disease to an early diagnosis of a condition which could lead to a heart condition.

Safeguarding Project: Funding from the National League Trust which has enabled us to engage a consultant who has been able to work closely with NCF colleagues to review existing safeguarding practices and procedures and cultures. The consultant has, thereafter been working closely with colleagues to enact measures which further improve the organisation's practice in this area.

The Canal and River Trust funding was directed towards the Healthy Hearts Project. The project was part funded by the NLT and part from Thriving Communities which is the Canal and River Trust partnership funding.

NOTTS COUNTY FC COMMUNITY PROGRAMME

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

20 Analysis of net assets between funds

	Restricted Asset funds	Restricted Funds £	Unrestricted Funds £	TOTAL FUNDS 2021 £	2020 £
Tangible Fixed Assets	289,294	-	52,882	342,176	366,872
Stock	-	-	114	114	79
Debtors	-	-	86,876	86,876	60,334
Creditors	-	-	(88,602)	(88,602)	(130,083)
Cash and bank	-	-	212,318	212,318	241,650
Total Assets	289,294	-	263,588	552,882	538,852

21 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for year	14,030	75,535
Interest receivable	(1,498)	(142)
Interest payable	398	404
Depreciation and impairment of tangible fixed assets	27,655	33,204
(Profit) / loss on disposal of tangible assets	(3,093)	-
(Increase) / decrease in stock	(35)	374
(Increase) / decrease in debtors	(26,543)	19,654
Increase / (decrease) in creditors	(18,021)	(7,126)
Net cash flow from operating activities	(7,107)	121,903

22 Pensions and other post retirement benefits

Defined contribution pension plan

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £14,232 (2020 - £15,781). The defined contribution liability is allocated to unrestricted funds.

23 Liability of members

The charitable company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £10) to the charity's assets if it should be wound up whilst he or she is a member or within one year after he or she ceases to be a member, as stated in the Memorandum and Articles of Association.

24 Related party transactions

The trustees consider that Notts County Football Club ("the football club") is a related party of the charity by virtue of its significant influence.

The charity receives financial support from the football club to the extent that premises are provided free of any charges.

During the year transactions amounting to £7,500 (2020 - £640) were incurred which relate to the sale of a motor vehicle.