

**NOTTS COUNTY FC  
COMMUNITY PROGRAMME  
TRADING AS NOTTS COUNTY FOUNDATION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**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 2023**

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**NOTTS COUNTY FC COMMUNITY PROGRAMME**  
**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Charity registration number</b>	1091927
<b>Company registration number</b>	04320737
<b>Trustees</b>	<div> <div> Mrs Dianne Jackson  Ms Anne Rippon  Mr Thomas Walters  Ms Michelle North  Mr Ian Roberts  Dr Andrew Pringle  Mrs Juliet Bertie  Mr Raj Randhawa  Mrs Meena Hanspal  Mr Jordan Worthington  Mr Sam Sharp  Mr Joe Palmer  Mr Shaun Pollard </div> <div> Chair    (Resigned 18 June 2024)  (Resigned 25 September 2023)       Vice-Chair  (Resigned 1 April 2024)   (Appointed 1 April 2024)  (Appointed 1 April 2024) </div> </div>
<b>Chief executive officers</b>	Mrs Emma Trent Mr Sam Crawford
<b>Registered office</b>	Meadow Lane Stadium Nottingham Nottinghamshire NG2 3HJ
<b>Auditor</b>	Wright Vigar Limited Chartered Accountants Alexandra House 43 Alexandra Street Nottingham NG5 1AY
<b>Bankers</b>	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 2023**

The trustees present their annual report and audited financial statements of the charity for the year ended 31 December 2023. 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 of Trustees
Ms Anne Rippon	
Mr Thomas Walters	(Resigned 18 June 2024)
Ms Michelle North	(Resigned 25 September 2023)
Mr Ian Roberts	
Dr Andrew Pringle	
Mrs Juliet Bertie	
Mr Raj Randhawa	
Mrs Meena Hanspal	Vice-Chair of Trustees
Mr Jordan Worthington	(Resigned 1 April 2024)
Mr Sam Sharp	
Mr Joe Palmer	(Appointed 1 April 2024)
Mr Shaun Pollard	(Appointed 1 April 2024)

**Objectives and activities for the public benefit**

Formed in 1989, Notts County FC Community Programme, now trading as Notts County Foundation (NCF) is a local community charity, which delivers a range of innovative programmes which are focused on using the power of physical activity to improve 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 in Nottingham and Nottinghamshire.

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 four different program areas: Sports & Inclusion, Health 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 2023**

**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 departments:

**Sport & Inclusion:** positively engaging diverse audiences within our local community and working with them to create transformative new opportunities which use the power of physical activity and Notts County FC to improve lives.

**Health:** delivering innovative Physical and Mental health projects which transform the health and wellbeing of local communities.

**Education:** supporting and empowering young people at risk of exclusion from mainstream education through our alternative provision.

**Portland Centre:** our Community Hub offering a wide range of sporting facilities including a sports hall, squash courts, gym, a therapeutic wellbeing space and a traditional swimming pool.

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

PL KICKS project: Premier League Charitable Fund financed positive activities for young people.

PL Primary Starts project: PLCF funded a primary school engagement project.

Move and Learn project: EFL funded primary school engagement.

Supporting around 200+ young people through the UK government backed National Citizen Service program.

**Our Health work included:**

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

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

Right Mind project: mental health support through 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.

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

**Our Education work included delivering:**

Heading for Goal (HFG) project: our alternative education provision for young people at risk of exclusion.

## **NOTTS COUNTY FC COMMUNITY PROGRAMME**

### **TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023**

#### **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 over 600 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/>

Work at the Portland Centre included housing a wide variety of sport and physical activity sessions which are accessible to a diverse range of audiences within the local community. 800+ members accessed the facility each month and over 750 children accessed the pool on a weekly basis. Our facility was also proud to host the Mencap Me Time day service for adults with learning disabilities.

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 recognises 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**

2023 was a year in which the charity sought to set clear development objectives which would enhance the enactment of our mission in targeted areas. These developments were all related to the 5 strategic aim areas as set out in the charity's top level strategic plan. Programs and Products, Safeguarding, Finance, Workforce and EDI. Overall, our performance against the agreed objectives was positive and this is reflected in the board reports which rag rate delivery of the specific actions against objectives. The main challenge we had was around enabling the sustainable financial growth of the charity in the context of having to offset the loss of income from the previous year due to the natural completion of projects such as the pre-existing NCS residential program which was significant for us. Whereas we were able to secure new income for the year, there were instances during the year in which we had positioned ourselves as a delivery agency within some large scale tenders which were ultimately awarded to national providers with less collaborative bids. From having liaised with other charities within our sector this appears to have been an emerging trend within the reporting year and the challenge for charities like us now is to review how we might continue to play an active role in largescale local commissioned activity which resonates with our mission, vision and objectives. Overall 2023 has been a year which has brought about an encouraging platform from which to continue our development journey and we are particularly encouraged by the sustained growth in participation within our projects which suggests that there is a strong feeling of connection between our activity and the local communities.

##### **Key Achievements and Performance**

There was a great deal within the reporting year for the charity to be proud of and we are incredibly glad to have been able to further develop our long standing legacy of helping to improve the health and wellbeing of a diverse range of local communities in Nottingham and Nottinghamshire. The below represents just some of the most notable aspects of achievement within our departments during the reporting period:

## NOTTS COUNTY FC COMMUNITY PROGRAMME

### TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

#### Key Achievements and Performance (continued)

##### The Portland Centre:

Having emerged from the challenge of the covid lockdowns and the sustained increase in utility costs, we are incredibly proud to have experienced a sustained increase in participation levels at our Portland Centre during the year 2023. Membership numbers have increased month on month and our swim participation levels have also seen a steady increase. Perhaps even more important than the overall usage figures is the analysis of who is using the centre and we are incredibly encouraged to see that we are attracting an evermore diverse range of audiences who are coming to the centre to engage in sport and physical activity. This diversity of representation is absolutely essential to us as we seek to operate the centre as a community facility within a local area with a fantastically diverse demographic. There is still much more that we want to achieve with Portland as we progress into 2024 but we are very encouraged to have such a good level of community engagement from which to develop the facility and its offer to the community.

##### Sport and Inclusion:

We continued to deliver a wide range of sport and inclusion projects during the reporting period with our long standing delivery of flagship projects such as Premier League Kicks and Premier League Primary Stars remaining a key foundation to what we do in engaging and supporting children and young people in Nottinghamshire. We were also able to further develop and enhance our offer in these projects with PL Primary Stars being upscaled off the back of the club's promotion to the EFL and PL Kicks developing a new session targeting refugees, a welcome legacy of the National League Trust funded project, Sport Without Borders.

In addition, during 2023 we were able to secure funding via the EFL Trust to deliver the new NCS community program which enables us to work with local 16-17 year olds, empowering them in areas such as increased independent living skills, increased employability and increased access to social action projects.

##### Health:

2023 was a year of further consolidation of our place in the local market as a key deliverer of health and wellbeing services and we are incredibly proud of what our team has achieved when engaging and supporting local people who suffer as a result of cancer, poor mental health and obesity.

During the year we were able to further develop our flagship Cancer and Rehabilitation Exercise (CARE) project to include a prehab element, on top of the rehab element which already existed. We are extremely thankful to the National League Trust and a number of local trust funds for the chance to bring about this development.

##### Education:

Our education department also experienced growth in participation and income generation during the reporting year with an increased number of student accessing the alternative provision that we are so proud to operate. Sadly the need for this service has been and remains significant with Nottingham being awarded the largely unwanted accolade of having the highest number of school exclusions in the country during the reporting year. In short, there is much to do in this space both in terms of supporting young people who have been excluded and also in terms of upstream interventions which help prevent young people from being excluded.

##### Business Development:

The club's promotion back into the EFL during the reporting year was also a significant moment for the charity with the the promotion bringing about both increased access to funding for existing projects and an increased opportunity to engage with commercial partners to leverage new resources. We were also very proud to reintroduce our flagship Charity Gala for local businesses in October 2023 and were very encouraged to see the amount of interest within the local business community for our work. We shall strive to continue to develop this aspect of our work in 2024 and beyond.

#### Financial Review

As alluded to above the year presented us with an all too familiar challenge to offset when it comes to finances but we are happy to have largely succeeded in this task finishing the year with a relatively small deficit of £8,859 at year end.

#### Reserves policy

The trustees have adopted a policy of aiming to hold reserves equivalent to three months of operating 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.

# **NOTTS COUNTY FC COMMUNITY PROGRAMME**

## **TRUSTEES ANNUAL REPORT (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023**

### **Key Achievements and Performance (continued)**

#### **Plans for future periods**

As we look to the future we are very excited about the potential for growth and the further development of our offer to local communities. We are committed to ensuring that we work with local communities more as we go about designing, delivering and evaluating projects which help improve their health and wellbeing. We will strive to build upon the foundations set in 2023 to further expand and diversify our engagement with local communities and will have a strong emphasis on finding innovative means of engaging underrepresented groups within our communities. We are also extremely encouraged by the opportunity to integrate much more extensively with our parent football club, Notts County, so as to make more effective use of shared resources and help enhance the engagement potential of the brand of Notts County across local communities.

### **Structure, governance and management**

#### **Governing Document**

Notts County FC Community Programme is a company registered in England and Wales 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 2023**

#### **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 02/09/2024 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 2023**

We have audited the financial statements of Notts County FC Community Programme for the year ended 31 December 2023 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 2023, 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 2023**

**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, 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 2023**

**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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**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 2023

	Note	Unrestricted Funds £	Restricted Funds £	Restricted Asset Funds	TOTAL FUNDS 2023 £	2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	111	-	-	111	470
Charitable activities	3	244,980	443,361	-	688,341	788,635
Other trading activities - Portland LC	4	456,205	-	-	456,205	417,152
- Fundraising		133,549	-	-	133,549	73,710
Investments	5	180	-	-	180	190
Other incoming resources	6	-	-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>835,025</b>	<b>443,361</b>	<b>-</b>	<b>1,278,386</b>	<b>1,280,157</b>
<b>EXPENDITURE ON:</b>						
Raising funds - Portland LC	7	634,980	-	16,592	651,572	606,112
- Fundraising		14,456	-	-	14,456	1,476
Charitable activities	8	171,924	449,293	-	621,217	721,174
<b>TOTAL EXPENDITURE</b>		<b>821,360</b>	<b>449,293</b>	<b>16,592</b>	<b>1,287,245</b>	<b>1,328,762</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,665</b>	<b>(5,932)</b>	<b>(16,592)</b>	<b>(8,859)</b>	<b>(48,605)</b>
Transfer between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>13,665</b>	<b>(5,932)</b>	<b>(16,592)</b>	<b>(8,859)</b>	<b>(48,605)</b>
<b>RECONCILIATION OF FUNDS</b>						
TOTAL FUNDS BROUGHT FORWARD		226,907	5,932	271,439	504,277	552,882
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>240,572</b>	<b>0</b>	<b>254,847</b>	<b>495,418</b>	<b>504,277</b>

All income and expenditure derive from continuing activities

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	12	298,451	318,712
		<hr/>	<hr/>
		298,451	318,712
<b>CURRENT ASSETS</b>			
Closing stock		417	183
Debtors	13	109,194	82,521
Cash at bank and in hand		162,922	190,792
		<hr/>	<hr/>
		272,533	273,496
<b>CURRENT LIABILITIES:</b>			
Creditors: Amounts falling due within one year	14	(58,864)	(61,225)
		<hr/>	<hr/>
		213,669	212,271
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/>	<hr/>
		512,120	530,983
Creditors: Amounts falling due after more than one year		(16,702)	(26,706)
<b>NET ASSETS</b>		<hr/>	<hr/>
		495,418	504,277
<b>CHARITY FUNDS</b>			
	20		
Unrestricted funds		240,571	226,906
Restricted funds		-	5,932
Restricted asset funds		254,847	271,439
<b>TOTAL CHARITY FUNDS</b>		<hr/>	<hr/>
		495,418	504,277

The financial statements were approved and authorised for issue by the board on 02/09/2024

Signed on behalf of the board of Trustees

Mrs Dianne Jackson  
Chair

The notes on page 14 to 20 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 2023

	Note	2023 £	2022 £
<b>Net cash flow from operating activities</b>	<b>21</b>	(9,512)	(5,911)
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		(7,736)	(4,754)
Receipts from sales of tangible fixed assets		-	-
Interest received		180	190
<b>Net cash flow from investing activities</b>		<u>(7,556)</u>	<u>(4,564)</u>
<b>Cash flow from financing activities</b>			
Interest paid		-	-
New borrowings		-	-
Repayments		(10,802)	(11,051)
<b>Net cash flow from financing activities</b>		<u>(10,802)</u>	<u>(11,051)</u>
<b>Net (decrease) in cash and cash equivalents</b>		(27,870)	(21,526)
<b>Cash and cash equivalents at 01 January 2023</b>		190,792	212,318
<b>Cash and cash equivalents at 31 December 2023</b>		<u>162,922</u>	<u>190,792</u>
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		162,922	190,792
<b>Cash and cash equivalents at 31 December 2023</b>		<u>162,922</u>	<u>190,792</u>

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 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.

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.

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 2023

### 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.

<b>2 Income from donations and legacies</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	-	-
Gift Aid	111	470
	<u>111</u>	<u>470</u>

<b>3 Income from Charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Holiday Camps	19,017	26,194
Football League Trust	19,221	-
Heading for Goal	217,160	148,167
Kickz	108,416	124,593
Goals For Life	31,352	30,419
Positive Goals	300	900
BTEC	-	13,650
Kickstart Income	-	17,797
Move and Learn	9,662	14,633
PL School Sport	42,118	60,373
CARE	99,980	96,201
National Citizen Service	22,666	142,215
Healthy Hearts	5,720	3,810
Twinning project	-	1,000
Reaching Communities	59,090	59,090
Fit Fans	27,950	22,090
Sport for good	5,000	12,659
Asylum Seeker and Refugee Work	9,982	11,465
Kick the habit	-	3,380
Grant income	10,707	-
	<u>688,341</u>	<u>788,636</u>

Income from charitable activities was £688,341 (2022 - £788,636) of which £443,361 (2022 - £411,878) was attributable to restricted and £244,980 (2022 - £376,758) was attributable to unrestricted funds.

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

<b>4 Other trading activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sales of goods	14,763	9,120
Traineeship	-	455
Sports & Ancil Hall Hire Block Bookings	119,656	98,584
Fitness Membership	142,559	115,053
Swim Schools & Club Block Bookings	178,854	172,472
Misc income	374	21,469
	<b>456,205</b>	<b>417,152</b>

Income from other trading activities, including fundraising was £456,205 (2022 - £417,152) of which £Nil (2022 - £Nil) was attributable to restricted and £456,205 (2022 - £417,152) was attributable to unrestricted funds.

<b>5 Income from Investments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest	180	190
	<b>180</b>	<b>190</b>
<b>6 Other incoming resources</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Profit on disposal of tangible assets	-	-
	<b>-</b>	<b>-</b>

Other income was £nil (2022 - £nil) all of which was attributable to unrestricted funds.

<b>7 Expenditure on raising funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Opening stock	183	114
Closing stock	(417)	(183)
Staff salaries and social security	330,628	300,831
Light and Heat	109,568	114,025
Rates	17,565	13,606
Membership software expenses	20,333	22,722
Marketing	927	3,599
General repairs and equipment	62,726	50,318
Gym equipment - lease	18,400	16,905
Insurance	19,894	16,405
Postage and Telephone	2,357	2,339
Licences	7,485	5,440
Sundry expenses	31,172	15,782
Staff development	1,397	2,706
Bank charges	538	503
Cleaning	9,055	8,175
Swim expenditure	17,537	16,298
Swim expenditure - Swim Schools	89	147
Depreciation	16,592	17,855
	<b>666,028</b>	<b>607,587</b>

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on Charitable activities	2023 £	2022 £
Staff salaries and social security	495,196	533,470
Insurance	-	998
Printing, postage and stationery	12,721	11,433
Telephone	5,728	5,434
Vehicle rental costs	-	236
Facility hire	787	778
Staff development	6,524	15,375
Legal fees	300	7,252
Audit fees	12,679	12,481
Sundry expenses	21,688	10,163
Equipment leasing and maintenance	16,831	17,416
Holiday Coaching direct expenses	1,228	18
Heading for Goal direct expenses	4,365	5,292
National Citizen Service	1,140	62,783
CARE	6,420	2,551
Kickz	11,248	7,072
Fit Fans	108	161
Healthy Hearts	-	358
PLPS	395	1,071
On the ball	300	195
Reward and Recognition	-	3,968
Marketing & Media	2,069	673
Project travel	8,636	9,396
Bad debts written off	363	900
Bank charges and interest	1,085	1,338
Fixed asset depreciation	11,406	10,363
	<u>621,217</u>	<u>721,174</u>

9 Net income/(expenditure) for the year	2023 £	2022 £
<b>This is stated after charging:</b>		
Depreciation of tangible fixed assets	27,998	28,218
(Profit)/Loss on disposal of tangible assets	-	-
Operating lease - Equipment	18,400	16,905
Auditors remuneration:		
Audit fees	4,700	4,500
Accountancy services	7,979	7,981
	<u></u>	<u></u>

### 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 (2022 - £Nil).

The total amount of employee benefits received by key management personnel is £131,548 (2022 - £177,222).

The total amount of other benefits received by key management personnel is £2,704 (2022 - £3,930).

The key management personnel of the Trust comprises the Trustees and Chief Executive Officers.

### 11 Staff costs and employee benefits

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

	2023 Number	2023 FTE	2022 Number	2022 FTE
Raising funds	50	21	48	21
Charitable activities	22	20	25	24
	<u>72</u>	<u>41</u>	<u>73</u>	<u>45</u>

The total staff costs and employees benefit's was as follows:	2023 £	2022 £
Salaries and wages	763,999	773,279
Social Security costs	49,231	48,474
Defined contribution pension costs	12,594	12,547
	<u>825,824</u>	<u>834,300</u>

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

	2023 Number	2022 Number
£60,001 - £70,000	<u>0</u>	<u>0</u>

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 12 Tangible fixed assets

Cost	Property Improvements £	Office Equipment £	Motor Vehicles £	Coaching Equipment £	Classroom £	Total £
As at 1 January 2023	427,903	77,876	38,902	18,501	58,829	622,012
Additions	-	5,808	-	1,928	-	7,736
Disposals	-	-	-	-	-	-
As at 31 December 2023	427,903	83,684	38,902	20,429	58,829	629,749
<b>Depreciation</b>						
As at 1 January 2023	124,591	64,406	38,902	17,209	58,192	303,300
Charge for the year	17,116	9,506	-	1,070	306	27,998
Eliminated on disposals	-	-	-	-	-	-
As at 31 December 2023	141,707	73,912	38,902	18,279	58,498	331,298
<b>Net Book Value</b>						
As at 1 January 2023	303,312	13,470	-	1,292	637	318,712
As at 31 December 2023	286,196	9,772	-	2,150	331	298,451

### 13 Debtors

	2023 £	2022 £
Trade debtors	56,494	47,976
Prepayments and accrued income	47,970	34,545
Other debtors	4,730	-
	109,194	82,521

### 14 Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank loan	10,004	9,991
Trade creditors	12,641	12,990
Accruals and deferred income	23,396	24,636
Taxation and Social Security	12,823	11,454
Other creditors	-	2,153
	58,864	61,225

### 15 Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loan	16,702	26,706
	16,702	26,706

### 16 Operating lease commitments

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

	2023 £	2022 £
Not more than 1 year	16,623	19,394
Later than 1 year and not later than 5 years	26,320	44,329
	42,943	63,723

### 17 Deferred income

	2023 £	2022 £
Balance at 1 January 2023 (2022)	5,134	-
Additions during the year	-	5,134
Amounts released to income	(5,134)	-
Balance at 31 December 2023 (2022)	-	5,134

Deferred income comprises advanced invoicing of hall hire at Portland Leisure Centre, and primary project delivery. Deferred income is included within 'Accruals and deferred income' in note 14.

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>18 Accrued funding commitments</b>		
Balance at 1 January 2023 (2022)	24,457	47,759
Additions during the year charged to income	42,739	24,457
Amounts paid during the year	(24,457)	(47,759)
Balance at 31 December 2023 (2022)	<u>42,739</u>	<u>24,457</u>

Accrued funding commitments totalling £29,128 (2022 - £20,954) were attributable to restricted funds and £13,611 (2022 - £3,503) were attributable to unrestricted funds.

### 19 Fund reconciliation

#### Unrestricted funds

	Balance B/F at 01/01/23 £	Income £	Expenditure £	Transfers £	Balance C/F at 31/12/23 £
Unrestricted	226,907	835,025	(821,360)	-	240,572
	<u>226,907</u>	<u>835,025</u>	<u>(821,360)</u>	<u>-</u>	<u>240,572</u>

#### Restricted funds

	Balance B/F at 01/01/23 £	Income £	Expenditure £	Transfers £	Balance C/F at 31/12/23 £
Goals for life	-	-	-	-	-
Heading for Goal	2,132	217,160	(219,292)	-	-
Premier League Kicks	1,796	108,416	(110,212)	-	-
Premier League Primary Stars	870	42,118	(42,988)	-	-
Twinning Project	13	-	(13)	-	-
Reaching Communities	852	59,090	(59,942)	-	-
Health Hearts (Cardiac Rehabilitation) Project	55	5,720	(5,775)	-	-
Kick the Habit	49	875	(924)	-	-
Asylum Seeker and Refugees	165	9,982	(10,147)	-	-
	<u>5,932</u>	<u>443,361</u>	<u>(449,292)</u>	<u>-</u>	<u>-</u>

#### Restricted Asset funds

Portland asset funds	271,439	-	(16,592)	-	254,847
	<u>271,439</u>	<u>-</u>	<u>(16,592)</u>	<u>-</u>	<u>254,847</u>

#### Fund descriptions

##### 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.

Heading for Goal is an alternative education programme that works with students aged 11 to 16 years old who have been excluded or are facing exclusion from mainstream education.

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.

Twinning Project is HMPS funded prison work for current and ex-offenders in Nottinghamshire.

Reaching Communities is lottery Big Lottery funded Right Mind and On The Ball mental health projects for residents in Nottinghamshire.

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.

Kick the habit programme offers patients with serious mental health illnesses the opportunity to play sport whilst being offered advice and support to stop smoking.

Asylum Seeker and Refugees programme offers free multisport sessions for asylum seekers and refugees, giving the opportunity to play sport and become physically active, aimed at children and adults.

# NOTTS COUNTY FC COMMUNITY PROGRAMME

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 20 Analysis of net assets between funds

	Restricted Asset funds	Restricted Funds £	Unrestricted Funds £	TOTAL FUNDS 2023 £	2022 £
Tangible Fixed Assets	254,847	-	43,604	298,451	318,712
Stock	-	-	417	417	183
Debtors	-	-	109,194	109,194	82,521
Creditors	-	-	(75,566)	(75,566)	(87,931)
Cash and bank	-	-	162,922	162,922	190,792
Total Assets	254,847	-	240,571	495,418	504,277

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

	2023 £	2022 £
Net income / (expenditure) for year	(8,859)	(48,605)
Interest receivable	(180)	(190)
Interest payable	-	-
Depreciation and impairment of tangible fixed assets	27,998	28,218
(Profit) / loss on disposal of tangible assets	-	-
(Increase) / decrease in stock	(234)	(68)
(Increase) / decrease in debtors	(26,673)	4,355
Increase / (decrease) in creditors	(1,564)	10,379
Net cash flow from operating activities	(9,512)	(5,911)

### 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 £12,594 (2022 - £12,547). 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 £6,759 (2022 - £nil) were incurred which relate to room hire at the football club, shop purchases and match tickets.

All transactions were carried out at arms length.