

Charity Registration No. 01159325

Company Registration No. 09138052 (England and Wales)

**YORK CITY FOOTBALL CLUB FOUNDATION**  
**(LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

J A McGill  
A J McGill  
S J Kilmartin  
J P McGhee

**Charity number**

01159325

**Company number**

09138052

**Registered office**

York Community Stadium  
Kathryn Avenue  
Huntington  
York  
YO32 9AF

**Independent examiner**

David Walker FCA  
124 Acomb Road  
Holgate  
York  
YO24 4EY

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**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 30 JUNE 2021**

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The trustees, for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 30 JUNE 2021**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

**Vision**

York City Football Club Foundation was established in 2014 with the vision : *"to support the local community by providing sport and physical activity; educational; social and healthy lifestyle opportunities, and ensuring that our contributions have a realistic opportunity of making a positive impact"*.

The fundamental aim of the Scheme has been to find ways of supporting the local community by providing opportunities for physical activity, social elements and enjoyment, as well as creating a pathway for development, talent and competition for all ages.

**Origins**

In 2007 York City in the Community (YCITC) was created by York City Football Club with a small team of coaches employed to embrace delivering football in the community, predominantly working within schools in the York area. The Football Club support for the programme has always been vital although over the years, the programme has grown immensely and developed a much wider focus by achieving charitable status as York City FC Foundation.

**Impact**

The impactful work of the Foundation is aimed at improving community cohesion; reducing social isolation and loneliness; addressing holiday hunger and young people's health; promoting social prescribing models and partnership working in numerous guises with national, regional and local organisations and services across the City.

The Foundation also works hard to use their standing in the Community to raise awareness for relevant national campaigns including in recent years: Suicide Safer York; Cancer Champions and the homeless community and services in York.

**Stats & Facts**

Reaches nearly 2,000 people per week on average.

Age range of participants 4 to 88 years.

Offers a pathway for engagement & recreational to & talent routes in all programmes.

Works across the city of York, and the wider North Yorkshire geographical area.

Represented on York Youth Sector, Active York Strategic partnership for sport and leisure, Football Facilities Steering Group, Women & Girls FA Steering Group amongst other key partnerships.

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Awards/Accolades**

Winner of Best Project for Children 2019 – National League Trust.

Winner of Youth Group Provider 2018 Active York Sport Award for City Kickabout.

Winner of Best Project for Older People 2017 – National League Trust.

Winner of Active in York 2017 Active York Sport Award for Walk With York.

Lord Mayor of York Shine Provider of the Year Award 2013.

**Programmes**

The Foundation offer a broad range of programmes providing opportunities; developing pathways and using the vehicle of sport and the power of the brand to make a difference, under the key headings of :

Sports Participation - Community & Female

Inclusion - Health & Social Inclusion

The trustees consider that they have complied with their duty in Section 17(5) of the Charities Act 2011, to have due regard to public benefit advice published by the Charity Commission.

**Achievements and performance**

The year to June 2021 was one that saw the effects of the Covid-19 pandemic disrupt the whole country and the charity was of course not immune from that.

The staff were tremendously helpful being flexible as far as Furlough was concerned whilst making sure that the work of the Charity continued with ongoing good work supporting parts of the community that are underprivileged and in need of support. It has still carried out work for the purpose it was created, to help tackle some of the key social issues such as loneliness, mental health, lack of physical activity and specific health issues, as well as being able to respond to emerging needs of the community resulting from the pandemic.

The years major highlight, right at the end of the season, was the move to the LNER Community Stadium from Bootham Crescent. Whilst not without a good deal of nostalgic sadness, the new stadium provides up to date comfortable surroundings and following a settling in period, the new offices are much more appropriate and comfortable.

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Sports Participation**

Activities with schools continued despite Covid-19 with various offers from the Premier League Primary Stars Programme to extra-curricular clubs. The road wasn't without its bumps thanks to restrictions changes, and this season included two further lockdowns in November 20 and January to March 21, so it was vital to remain flexible and pro-active with schools to keep the relationships going. We introduced online delivery for the schools and our own youtube channel sessions to keep classes engaged with our work with great success. The Premier League Primary Stars programme in person delivery re-commenced after Xmas with 6 schools engaged and achieving all performance indicators for funders by the academic year end.

The Foundation were delighted to assist the Premier League with organisation of visits to two local schools, Settrington and Bugthorpe with the Premier League trophy, which had gone down very well and created lots of awareness of the Foundation in the press and elsewhere. The PL team were impressed with the Foundation's support of the event and enthusiasm shown.

The girls Regional Talent Club which has the highest Tier 1 status has continued to perform well. The EV, audit in November went very well with an overall "exceeds expectations" result and no issues raised. During lockdown periods, online support was put together and remained varied to reflect the changing needs of the players and staff including sometimes more social support, and was applauded by the FA.

York City Ladies missed out on promotion due to the cancellation of the season, but continued to grow and prepare ready for the next season and are confident they have a great team.

Activities offered through schools to families financially disadvantaged continued and were increased with the introduction in York of the Government Healthy Activity and Food Funding, and the Foundation took part in the limited pilot in the area for Easter.

**Social Inclusion**

The Foundation was still able to offer City Kickabout in the Parks in the Summer holidays 2020 despite strict COVID restrictions, to the benefit of many local families who had been isolated for many months, and were also able to reintroduce regular sessions of City Kickabout at two venues in the City which encourage activity amongst young people in a safe but relaxed environment with 60/70 young people involved weekly.

The Strensall Youth Club which takes place every Friday evening for 10-17 year olds re-commenced successfully with numerous activities arranged and managed by Inclusion staff to give attendees something different to be involved with and to keep them off the streets. Our close partnership with the Strensall Ward Council is a reflection of the Councillors who have shown great foresight to consider Youth Voice in their area, as they recognise the value this can bring to their area.

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Health**

Despite the covid restrictions, and venue difficulties, the Foundation worked very hard to re-introduce Walking Football for both men and women as soon as practicable from August 20, and have been able to successfully rebuild to host 3 sessions a week to enable the programme to recover fully despite stops and starts for later lockdowns.

Funding from Sport England Tackling Inequalities enabled the Foundation to create and deliver an Active At Home project to support the walking footballers during lockdown 3, with individually designed physiotherapy and fitness plans alongside online challenges and classes.

Sporting Memories continued online via zoom throughout the year, and activities for those seeking fellowship and companionship continued to thrive and expand and as the pandemic effects reduced, the more usual face to face activities re-started with simple meet ups in the park initially.

With the introduction of Lockdown 2 and then 3, the Foundation were concerned about many of our older participants especially those living alone or with partners but without family nearby, and with this emerging need in mind, they created the Lifting Spirits project to offer doorstep visits, walk and talks, and the book/jigsaw library to provide vital in person support within the level of restrictions from November to June.

The Foundation was heavily involved through social prescribing in extending the Lifting Spirits offer to isolated individuals in the community through GP referrals. This included contact with some of the most vulnerable individuals with one to one visits and support that proved invaluable for the people concerned.

**Branding**

A new branding exercise was carried out with separate and distinct brands for Community, Inclusion, and Female. This provides a much more professional feel to communications of all sorts.

Paula and the team worked very hard to maintain momentum with social media, particularly Facebook and Twitter to great effect.

**Financial review**

There was a total surplus of £17,268 in the year, compared to a deficit of £15,808 in 19/20.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees considers 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 while consideration is given to ways in which additional funds may be raised. The trustees have implemented policies aimed to return to an acceptable level of reserves.

The previous financial year, the Foundation had to draw on some of those free reserves, and are pleased to have replenished them this season.

The Trustees also felt it appropriate to defer funding for a number of projects to be carried forward as designated funds to reflect the time that this funding will be spent on the delivery of these projects.

The accounts also reflect a credit for funds paid in advance by City of York Council for a project being run in its entirety in Summer 21 in financial year 21/22.

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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**Strategic Direction**

Plans for the future in 2021-22 and beyond are still not easy to predict as the pandemic continued to offer a level of uncertainty. However, the charity has confidently navigated the last two financial years, and used this season both to offer projects to address emerging needs and also to rebuild previous offers. The opportunity to re-evaluate all previous activity and to re-introduce and develop programmes has actually proven worthwhile, and builds on the success, knowledge and expertise of the past 14 years.

The Foundation's endeavours will continue to reflect key agendas in the area of sport, inclusion, education and health and works closely with the sports development units, the local County F.A's, Active Partnerships, County Sports Networks, Funders, relevant networks and local authorities in order to complement not only their relevant sports and active recreation strategies, but also the work of other providers.

The Foundation's direction continues to reflect the needs of the community and aims to focus on recovery and future development with a focus on health and inclusion related projects.

We offer particular thanks to Paula Stainton our Foundation Manager who has been outstanding in managing the staff and programmes under such difficult conditions, often working from home, liaising with various organisations as the Covid-19 rules were changing and supporting staff. Phil Smith our Operations Manager and the remaining staff have all been terrific in terms of their flexibility as things have continue to change so dramatically. They have also managed to attract funding streams to ensure that our activities can not only continue but develop at this difficult time.

YCFC Foundation will continue to focus on safeguarding it's future for it's beneficiaries and those who rely upon it's essential role in the Community, to ensure a lasting and positive impact.

**Structure, governance and management**

The charity is constituted as a company limited by guarantee and is therefore governed by its memorandum and articles of association. The company was incorporated on 18 July 2014 and obtained charitable status on 24 November 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:


J A McGill  
A J McGill  
S J Kilmartin  
J P McGhee

All directors of the company are also trustees and S Kilmartin is a trustee but not a director. The Board has the power to appoint additional trustees as it considers fit to do so.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Normally one third of the trustees retire by rotation.

The trustees' report was approved by the Board of Trustees.

  
J A McGill  
Trustee

Dated: 25 March 2022

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF YORK CITY FOOTBALL CLUB FOUNDATION**

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I report to the trustees on my examination of the financial statements of York City Football Club Foundation (the charity) for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

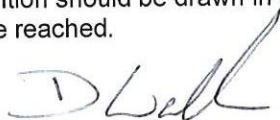
**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David Walker FCA

124 Acomb Road  
Holgate  
York  
YO24 4EY

Dated: 25 March 2022

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b><u>Income from:</u></b>							
Donations and legacies	3	21,234	-	21,234	22,072	-	22,072
Charitable activities	4	152,412	123,417	275,829	140,710	130,473	271,183
Investments	5	1	-	1	9	-	9
<b>Total income</b>		<b>173,647</b>	<b>123,417</b>	<b>297,064</b>	<b>162,791</b>	<b>130,473</b>	<b>293,264</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	156,379	123,417	279,796	178,599	130,473	309,072
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>17,268</b>	<b>-</b>	<b>17,268</b>	<b>(15,808)</b>	<b>-</b>	<b>(15,808)</b>
Fund balances at 1 July 2020		8,220	-	8,220	24,028	-	24,028
<b>Fund balances at 30 June 2021</b>		<b>25,488</b>	<b>-</b>	<b>25,488</b>	<b>8,220</b>	<b>-</b>	<b>8,220</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**YORK CITY FOOTBALL CLUB FOUNDATION**  
**(LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 30 JUNE 2021**

	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	11	637		9,021	
Cash at bank and in hand		89,716		52,164	
		<u>90,353</u>		<u>61,185</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(64,865)</u>		<u>(52,965)</u>	
Net current assets			25,488		8,220
<b>Income funds</b>					
Unrestricted funds			25,488		8,220
			<u>25,488</u>		<u>8,220</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The notes on pages 10 to 18 form part of the accounts.

The financial statements were approved by the Trustees on 25 March 2022

J A McGill  
Trustee

Company Registration No. 09138052

# **YORK CITY FOOTBALL CLUB FOUNDATION**

## **(LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 30 JUNE 2021**

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## **1 Accounting policies**

### **Charity information**

York City Football Club Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is York Community Stadium, Kathryn Avenue, Huntington, York, YO32 9AF.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's memorandum and articles, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2021**

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**1 Accounting policies**

**(Continued)**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

**1.8 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**1.9 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**YORK CITY FOOTBALL CLUB FOUNDATION**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Grants receivable for core activities	21,234	22,072
	<u>21,234</u>	<u>22,072</u>

**YORK CITY FOOTBALL CLUB FOUNDATION  
(LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2021**

4 Charitable activities	Sports Participation 2021 £	Social Inclusion 2021 £	Health & Well Being 2021 £	Total 2021 £	Sports Participation 2020 £	Social Inclusion 2020 £	Health & Well Being 2020 £	Total 2020 £
Income generate through charitable activities	120,161	9,848	22,403	152,412	115,908	15,211	9,591	140,710
Performance related grants	81,282	26,078	16,057	123,417	93,583	32,185	4,705	130,473
	201,443	35,926	38,460	275,829	209,491	47,396	14,296	271,183
Analysis by fund								
Unrestricted funds	120,161	9,848	22,403	152,412	115,908	15,211	9,591	140,710
Restricted funds	81,282	26,078	16,057	123,417	93,583	32,185	4,705	130,473
	201,443	35,926	38,460	275,829	209,491	47,396	14,296	271,183

**Charitable trading income**

The charitable company also benefits from the involvement and enthusiastic support of its volunteers. In accordance with the Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

**YORK CITY FOOTBALL CLUB FOUNDATION**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5 Investments**

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	1	9

**6 Charitable activities**

	Sports Participation £	Social Inclusion £	Health & Well Being £	Total 2021 £	Total 2020 £
Staff costs	83,786	56,279	35,185	175,250	194,676
External costs in performing activities	85,426	3,965	2,544	91,935	92,029
	169,212	60,244	37,729	267,185	286,705
Share of support costs (see note 7)	6,912	1,632	1,056	9,600	17,783
Share of governance costs (see note 7)	2,168	512	331	3,011	4,584
	178,292	62,388	39,116	279,796	309,072
<b>Analysis by fund</b>					
Unrestricted funds	97,010	36,310	23,059	156,379	
Restricted funds	81,282	26,078	16,057	123,417	
	178,292	62,388	39,116	279,796	
<b>For the year ended 30 June 2020</b>					
Unrestricted funds	48,745	77,309	52,545		178,599
Restricted funds	93,583	32,185	4,705		130,473
	142,328	109,494	57,250		309,072

**YORK CITY FOOTBALL CLUB FOUNDATION**  
**(LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**7 Support costs**

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Bootham Crescent facilities fee	9,600	-	9,600	17,783	in relation to wage cost
Legal and professional	-	1,857	1,857	1,496	in relation to wage cost
General office costs	-	1,154	1,154	3,088	in relation to wage cost
	<u>9,600</u>	<u>3,011</u>	<u>12,612</u>	<u>22,367</u>	
Analysed between Charitable activities	<u>9,600</u>	<u>3,011</u>	<u>12,611</u>	<u>22,367</u>	

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustee expenses have been incurred.

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full time employees (excluding Directors)	7	7
Sessional coaches etc	6	10
	<u>13</u>	<u>17</u>

**Employment costs**

	2021 £	2020 £
Wages and salaries	164,512	182,074
Social security costs	7,663	9,796
Other pension costs	3,076	2,806
	<u>175,251</u>	<u>194,676</u>

There were no employees whose annual remuneration was £60,000 or more.

**10 Taxation**

The company is a registered charity and on the basis of these financial statements no provision has been made for corporation tax.

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<b>11 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	-	691
Prepayments and accrued income	637	8,330
	<u>637</u>	<u>9,021</u>
	<u><u>637</u></u>	<u><u>9,021</u></u>
<b>12 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	1,602	1,298
Trade creditors	1,707	5,358
Accruals and deferred income	61,556	46,309
	<u>64,865</u>	<u>52,965</u>
	<u><u>64,865</u></u>	<u><u>52,965</u></u>

Deferred income is included in the financial statements as follows:

£nil (2020: £8,712) in relation to activities that had not been provided by the year end, with the aim to provide those to the individuals in the following year or to provide refunds as necessary if this could not be achieved.

£61,556 (2020: £37,597) in relation to funding for a number of projects to reflect the time that this funding will be spent on the delivery of these projects.

**13 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,076 (2020 - £2,806).

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**14 Restricted funds**

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 July 2020	Incoming resources	Resources expended	Balance at 30 June 2021
	£	£	£	£	£	£
Sports Participation	93,583	(93,583)	-	81,282	(81,282)	-
Social Inclusion	32,185	(32,185)	-	26,078	(26,078)	-
Health & Well Being	4,705	(4,705)	-	16,057	(16,057)	-
	<u>130,473</u>	<u>(130,473)</u>	<u>-</u>	<u>123,417</u>	<u>(123,417)</u>	<u>-</u>

The monies received relate to grants received for the following purposes:

- Sports Participation income was received to encourage general sports participation
- Social Inclusion income was received to support programmes to widen access to sport for disadvantaged groups
- Health & Well Being income was received to support programmes centred on the health benefits gained from participation in sport.

**15 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 30 June 2021 are represented by:						
Current assets/ (liabilities)	25,488	-	25,488	8,220	-	8,220
	<u>25,488</u>	<u>-</u>	<u>25,488</u>	<u>8,220</u>	<u>-</u>	<u>8,220</u>

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**16 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	-	600
	<u>          </u>	<u>          </u>

The lease payments recognised as an expense are £nil (2020: £784).

**17 Related party transactions**

**Transactions with related parties**

During the year York City Football Club provided office premises, facilities, utilities, financial management and other management services to the value of £9,600 (2020 - £17,783).