

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023  
FOR  
YORK CITY FOOTBALL CLUB FOUNDATION  
(A COMPANY LIMITED BY GUARANTEE)**

UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 6</b>
<b>Statement of Trustees' Responsibilities</b>	<b>7</b>
<b>Independent Examiner's Report</b>	<b>8</b>
<b>Statement of Financial Activities</b>	<b>9</b>
<b>Balance Sheet</b>	<b>10 to 11</b>
<b>Notes to the Financial Statements</b>	<b>12 to 18</b>

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**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 Foundation has been to find ways of supporting the local community by providing opportunities for physical activities, 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 partnerships 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 and facts**

- Reaches nearly 2,000 people per week on average.
- Age range of participants - 4 to 88 years.
- Offers a pathway for engagement and recreation, and 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.

**Programmes**

The Foundation offers 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 and Female

**Social Inclusion** - Programmes to widen access to sport for disadvantaged groups

**Health & Wellbeing** - Programmes centred on the health benefits to be gained from participation in sport.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

**Objectives and vision**

The Charity has identified three objectives for the coming years, which together contribute to achieving the vision:

- to make available a range of quality sporting and recreational activities appropriate to the needs of the community.
- to focus our work on enabling disaffected groups, including targeted young people, girls and disabled people.
- to work in close partnership with the local community, York City FC and agencies from the public, private and voluntary sector.

The Scheme's main focus has remained football, with other sports delivered through the medium of multi-skills sessions to highlight transferrable sporting skills, but more prominence has been put on inclusion within sport.

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

**ACHIEVEMENT AND PERFORMANCE**

The year to June 2023 saw what is a new era for the Foundation Management Board with a change of the Trustees following the sale of the club by the McGill family. It is appropriate to say at the outset that without the McGill family over the years, the Foundation would not exist and all the work done to improve the lives of generations of people within York and North Yorkshire would not have happened. We thank them sincerely and wish them well in the future.

Three new Trustees were appointed. Mike Jackson, former Senior Partner of a large accountancy practice and with a charity specialism, Emma Whiting, Senior Partner at a York based HR specialist Law firm and Mark Coulson whose work with Football Foundation brings huge experience and contacts. John McGhee, the only remaining Trustee from the former structure became Chair.

A full Governance Review was undertaken by the Trustees and any required changes were implemented.

The staff as ever have been tremendously flexible and supportive carrying out work for the purpose the Foundation was created, to help tackle some of the key social issues such as loneliness, mental health, lack of physical activity and specific health issues.

**Sports Participation**

York City Ladies having been promoted to Tier Four for the very first time in their history brought matches against Leeds, Newcastle, Barnsley and others and the very first Ladies match played at the LNER stadium against Leeds United Ladies took place in October attracting a large crowd and brought a very creditable draw. After an expectedly tough season, the team managed to win sufficient points to maintain the status.

That game saw the inaugural meeting of Business Belles, a networking group set up specifically for businesswomen. It was well received, and that group is now growing.

Manager Steph Turnbull, Assistant Manager Lee Robinson along with all the team and support staff deserve much credit and congratulations. Thank you also to all the sponsors without whom the team would not exist, in particular LDNY People who came on board as front of shirt sponsors.

The club were provided special dispensation for the ongoing use of York St John University pitches for this season, whilst the search for a new ground took place, to assist both in terms of facilities and gate receipts.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

With the final year of central funding for the FA Regional Talent Club, another "Exceeds" status was achieved from the audit process. New funding was achieved for the creation and development of the Emerging Talent Centre to widen the base of the girls player pathway pyramid.

The Boys Player Pathway also continue to grown from Under 7's to Under 14's, and the recreational activity at the lowest end of the age spectrum expanded with the re-commencement of City-Tots for Pre-School children.

Engagement with schools continued to grow including delivery in school holidays with the Happy Healthy Holidays Project covering all the school holidays thanks to funding from City of York Council Holiday Activities and Food fund for 4 holiday weeks, and National League Trust for the remaining holiday weeks, feeding over 1,100 children healthily and keeping them productively occupied who would otherwise often be left unsupervised and unfed.

Our schools programme now has involvement in some form with over 100 schools.

One innovative project in conjunction with YO1 Radio proved particularly popular with several schools involved where children were invited to take part in sporting activity at the stadium and to take part in broadcasts to learn what being a radio presenter was all about. More such projects are planned.

Our annual Junior Club Tournament took place proving hugely popular as always, with a girls only day created for the first year. Over 70 boys / mixed teams and 28 girls teams took part in what turned out to be a hugely successful event with over 5,000 people attending over two days in June. Thanks are due to all the staff and volunteers including YC Ladies players who helped and to the club ground staff for preparing the pitches.

**Health & Wellbeing and Social Inclusion**

Our longstanding regular Walking Football sessions for both men and women continued to grow as did the Sporting Memories activities for those seeking fellowship and companionship.

Weekly Boot The Blues sessions took place and were well supported, aimed at men who may have mental health issues helping mental and physical well-being with exercise and new friends. We ran two particularly well attended events, connected with this, one involving former goalkeepers Chris Kirkland and Andy Leening covering mental health and addiction and another involving Paul Merson regarding addiction and recovery.

Many other initiatives took place during the year including a Sports Leaders Course for 12 to 18 year olds in conjunction with the Independent Domestic Abuse Service and work with Askham Grange Prison as part of the Twinning Project.

Regular activities including City Kick About sessions held in local parks which encourage activity amongst youngsters in a safe but relaxed environment in the more deprived parts of the City have continued and we were very grateful to receive sponsorship of the weekly Kick About programme and Foundation Fixtures from Persimmon Homes.

The Strensall Youth Club which takes place every Friday evening for 10-17 year olds continued 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.

Whilst all the staff have worked hard in this area of our work, we were particularly pleased to welcome back Amy Tyro from maternity leave who has worked tirelessly in this part of our activities.

**Social Media Engagement**

Paula, Olly Wood and the team worked very hard to maintain momentum with social media, particularly Facebook and Twitter to great effect. There seemed to be something new every day which maintained the Foundation profile. Sadly, Olly moved on at the end of the season, but to further his personal development at a League club made possible from his experiences at York and we wish him well for the future.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

**Sponsors**

Throughout the year we have been incredibly fortunate to have attracted a large number of sponsors for our events, York City Ladies and initiatives. We are truly grateful for, without them, the Foundation could not operate. Thank you!

**Paula Stainton**

During the year following changes at the club, Paula took on the role of Interim General Manager whilst maintaining her role with us. With the support of Phil Smith, she worked so hard in both roles with very little rest (or sleep) and we benefitted from the improvement in the relationship between the club and foundation. Thank you Paula for an outstanding performance.

**FINANCIAL REVIEW**

The Foundation generated a small overall surplus of £1,566 in the year, from a surplus of £16,773 in 21/2.

Unrestricted funds at the year end stood at £43,827, compared with £42,261 in 21/2. The Foundation had no restricted funds at the year end, or in the previous year.

The principal sources of funding in the year continued to be grant funding from the FA, National League Trust and The City of York Council; income received for the delivery of the schools and holiday course programmes; and subs, sponsorship and donations received.

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.

Reserves continue to be below this target level, and the trustees continue to focus on strategies to build funds, whilst continuing to deliver the range of high quality programmes and services.

Certain funds have been identified by the Trustees to carry forward from 22/3 to the upcoming financial year as designated funds for specific projects or programmes. £5,000 has been agreed to be designated as a commitment to continuing to subsidise the running costs of the girls Regional Talent Centre following the change to funding from the FA.

**STRATEGIC DIRECTION**

Following an arduous few years affected by the pandemic, Season 2022-23, has been the first season not affected and has finally seen the Foundation bounce back following a long recovery phase and develop both stability and continuity of programmes. The Foundation has continued to work towards a simplified vision : "Making a Positive Difference" in its' community, and the year has been one of consolidation and quality assurance, ready for a future period of growth and increased capacity.

The organisation's beliefs of Positivity, Pride, Passion, Respect and Value have also become further embedded through the simpler vision, and enable the team to work towards the common goals.

However, the impact of the pandemic on the wider community are still as relevant in the Foundation's future strategic direction, as it looks to support those affected by the ongoing cost of living crisis, reduced physical health and poor mental wellbeing. The evidence of need within these areas, provide the basis for the Foundation's strategic direction in terms of programme development to support these needs and make a difference.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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.

**Relationship with York City Football Club**

The Foundation is closely related to York City Football Club. The Foundation has use of the name and badge of York City Football Club and occupies part of the York Community Stadium. The Trustees are grateful for the relationship.

Prior to the change of ownership of the Football Club and the changes to the Trustee board as described above, two of the Trustees of the Foundation - J A McGill and S J Kilmartin - were also directors of York City Football Club.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09138052 (England and Wales)

**Registered Charity number**

01159325

**Registered office**

York Community Stadium  
Kathryn Avenue  
Huntington  
York  
YO32 9AF

**Trustees**

J P McGhee  
M I Coulson (appointed 26/8/2022)  
M A Jackson (appointed 28/9/2022)  
S J Kilmartin (resigned 3/8/2022)  
A J McGill (resigned 29/7/2022)  
J A McGill (resigned 29/7/2022)  
E L Whiting (appointed 26/8/2022)

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.

**Independent Examiner**

UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

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

Approved by order of the board of trustees on 19 March 2024 and signed on its behalf by:

J P McGhee - Trustee



**STATEMENT OF TRUSTEES' RESPONSIBILITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

---

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Independent examiner's report to the trustees of York City Football Club Foundation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

H Priest FCA

UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

22 March 2024

**YORK CITY FOOTBALL CLUB FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Sports Participation		<b>244,210</b>	<b>121,920</b>	<b>366,130</b>	255,271
Social Inclusion		<b>19,914</b>	<b>75,289</b>	<b>95,203</b>	110,590
Health & Wellbeing		<b>13,909</b>	<b>13,180</b>	<b>27,089</b>	30,698
Investment income	2	<b>195</b>	-	<b>195</b>	2
<b>Total</b>		<b>278,228</b>	<b>210,389</b>	<b>488,617</b>	396,561
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Sports Participation		<b>261,642</b>	<b>121,920</b>	<b>383,562</b>	272,097
Social Inclusion		<b>2,218</b>	<b>75,289</b>	<b>77,507</b>	66,197
Health & Wellbeing		<b>12,802</b>	<b>13,180</b>	<b>25,982</b>	41,494
<b>Total</b>		<b>276,662</b>	<b>210,389</b>	<b>487,051</b>	379,788
<b>NET INCOME</b>		<b>1,566</b>	-	<b>1,566</b>	16,773
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>42,261</b>	-	<b>42,261</b>	25,488
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,827</b>	-	<b>43,827</b>	42,261

The notes form part of these financial statements

**BALANCE SHEET**  
**30 JUNE 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>2023 Total funds £</b>	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	<b>5,691</b>	-	<b>5,691</b>	1,155
Cash at bank and in hand		<b>57,257</b>	-	<b>57,257</b>	61,405
		<b>62,948</b>	-	<b>62,948</b>	62,560
<b>CREDITORS</b>					
Amounts falling due within one year	11	<b>(19,121)</b>	-	<b>(19,121)</b>	(20,299)
<b>NET CURRENT ASSETS</b>		<b>43,827</b>	-	<b>43,827</b>	42,261
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>43,827</b>	-	<b>43,827</b>	42,261
<b>NET ASSETS</b>		<b>43,827</b>	-	<b>43,827</b>	42,261
<b>FUNDS</b>	12				
Unrestricted funds				<b>43,827</b>	42,261
<b>TOTAL FUNDS</b>				<b>43,827</b>	42,261

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALANCE SHEET - continued**  
**30 JUNE 2023**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 March 2024 and were signed on its behalf by:

J P McGhee - Trustee

M A Jackson - Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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 receivable. A performance related grant received before the recognition criteria are satisfied is included as deferred income in creditors.

### **Expenditure**

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank interest received	<b>195</b>	<b>2</b>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Sports Participation</b>	<b>Social Inclusion</b>	<b>Health &amp; Wellbeing</b>	<b>2023 Total activities</b>	<b>2022 Total activities</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable income	<b>244,210</b>	<b>19,914</b>	<b>13,909</b>	<b>278,033</b>	<b>221,071</b>
Performance related grants	<b>121,920</b>	<b>75,289</b>	<b>13,180</b>	<b>210,389</b>	<b>175,488</b>
	<b>366,130</b>	<b>95,203</b>	<b>27,089</b>	<b>488,422</b>	<b>396,559</b>

**4. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 5)</b>	<b>Support costs (see note 6)</b>	<b>Totals</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Sports Participation	<b>366,045</b>	<b>17,517</b>	<b>383,562</b>
Social Inclusion	<b>72,387</b>	<b>5,120</b>	<b>77,507</b>
Health & Wellbeing	<b>24,355</b>	<b>1,627</b>	<b>25,982</b>
	<b>462,787</b>	<b>24,264</b>	<b>487,051</b>

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>253,647</b>	<b>205,148</b>
External costs in performing activities	<b>209,140</b>	<b>151,129</b>
	<b>462,787</b>	<b>356,277</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. SUPPORT COSTS**

	Support costs £	Governance costs £	Totals £
Sports Participation	9,636	7,881	17,517
Social Inclusion	2,817	2,303	5,120
Health & Wellbeing	895	732	1,627
	<u>13,348</u>	<u>10,916</u>	<u>24,264</u>

Activity	Basis of allocation
Support costs	Allocated to activity in proportion to direct staff costs
Governance costs	Allocated to activity in proportion to direct staff costs

General office cost been included under support costs rather than governance costs, with the comparative amounts below amended for this reclassification.

The YCFC support contribution in the prior year was made to reimburse the football club for overheads that it had met on the charity's behalf.

**Independent examination**

Independent examination fees for the year are £2,820 (2022: £2,220). The 2022 fee is included in the current year accountancy and bookkeeping total below.

Support costs, included in the above, are as follows:

**Support costs**

	Sports Participation £	Social Inclusion £	Health & Wellbeing £	2023 Total activities £	2022 Total activities £
Wages and salaries	3,261	953	303	4,517	-
YCFC support contribution	-	-	-	-	14,583
Rent and storage	2,692	787	250	3,729	-
General office costs	3,683	1,077	342	5,102	3,252
	<u>9,636</u>	<u>2,817</u>	<u>895</u>	<u>13,348</u>	<u>17,835</u>

**Governance costs**

	Sports Participation £	Social Inclusion £	Health & Wellbeing £	2023 Total activities £	2022 Total activities £
Accountancy & bookkeeping	5,870	1,715	545	8,130	-
Legal, professional & insurance	2,011	588	187	2,786	5,676
	<u>7,881</u>	<u>2,303</u>	<u>732</u>	<u>10,916</u>	<u>5,676</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**8. STAFF COSTS**

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	<b>243,314</b>	193,422
Social security costs	<b>10,932</b>	8,661
Other pension costs	<b>3,918</b>	3,065
	<u><b>258,164</b></u>	<u>205,148</u>

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

	<b>2023</b>	2022
Full time employees	<b>9</b>	9
Sessional coaches etc	<b>6</b>	3
	<u><b>15</b></u>	<u>12</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2022**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Sports Participation	156,368	98,903	255,271
Social Inclusion	44,393	66,197	110,590
Health & Wellbeing	20,310	10,388	30,698
Investment income	2	-	2
<b>Total</b>	<u>221,073</u>	<u>175,488</u>	<u>396,561</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Sports Participation	173,194	98,903	272,097
Social Inclusion	-	66,197	66,197
Health & Wellbeing	31,106	10,388	41,494
<b>Total</b>	<u>204,300</u>	<u>175,488</u>	<u>379,788</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2022 - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>NET INCOME</b>	16,773	-	16,773
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	25,488	-	25,488
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>42,261</u>	<u>-</u>	<u>42,261</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b> £	2022 £
Trade debtors	<b>1,543</b>	700
Other debtors	-	376
Prepayments	<b>4,148</b>	79
	<u><b>5,691</b></u>	<u>1,155</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b> £	2022 £
Trade creditors	<b>2,955</b>	7,773
Social security and other taxes	<b>3,563</b>	1,423
Other creditors	<b>973</b>	-
Accruals and deferred income	<b>11,630</b>	11,103
	<u><b>19,121</b></u>	<u>20,299</u>

Included in accruals and deferred income is £3,500 (2022: £11,103) of funding received in advance of the delivery of the related project or service.

**12. MOVEMENT IN FUNDS**

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
<b>Unrestricted funds</b>				
General fund	<b>42,261</b>	<b>1,566</b>	<b>(5,000)</b>	<b>38,827</b>
Regional Talent Centre - designated fund	-	-	<b>5,000</b>	<b>5,000</b>
	<u><b>42,261</b></u>	<u><b>1,566</b></u>	<u>-</u>	<u><b>43,827</b></u>
<b>TOTAL FUNDS</b>	<u><b>42,261</b></u>	<u><b>1,566</b></u>	<u>-</u>	<u><b>43,827</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>278,228</b>	<b>(276,662)</b>	<b>1,566</b>
<b>Restricted funds</b>			
Sports Participation	<b>121,920</b>	<b>(121,920)</b>	-
Social Inclusion	<b>75,289</b>	<b>(75,289)</b>	-
Health & Wellbeing	<b>13,180</b>	<b>(13,180)</b>	-
	<b>210,389</b>	<b>(210,389)</b>	-
<b>TOTAL FUNDS</b>	<b>488,617</b>	<b>(487,051)</b>	<b>1,566</b>

**Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	25,488	16,773	42,261
<b>TOTAL FUNDS</b>	<b>25,488</b>	<b>16,773</b>	<b>42,261</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	221,073	(204,300)	16,773
<b>Restricted funds</b>			
Sports Participation	98,903	(98,903)	-
Social Inclusion	66,197	(66,197)	-
Health & Wellbeing	10,388	(10,388)	-
	175,488	(175,488)	-
<b>TOTAL FUNDS</b>	<b>396,561</b>	<b>(379,788)</b>	<b>16,773</b>

Grant funding has been received in respect of the following restricted purposes during the year:

**12. MOVEMENT IN FUNDS - continued**

**Sports Participation** - funding received to encourage general sports participation

**Social Inclusion** - funding received to support programmes to widen access to sport for disadvantaged groups

**Health & Wellbeing** - funding received to support programmes centred on the health benefits gained from participation in sport

**Designated fund**

Funds have been designated to support the delivery of the girls Regional Talent Centre for the forthcoming year.

**13. RELATED PARTY DISCLOSURES**

The Foundation is closely related to York City Football Club. The Foundation has use of the name and badge of York City Football Club and occupies part of the York Community Stadium.