

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 2019

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

Trustees	J A McGill J P McGhee A J McGill S J Kilmartin	Appointed 1 August 2018
Charity number	01159325	
Company number	09138052	
Registered and principal office	Bootham Crescent York North Yorkshire YO30 7AQ	
Independent examiner	Hentons Northgate 118 North Street Leeds West Yorkshire LS2 7PN	

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**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2019**

The trustees present their report and financial statements for the year ended 30 June 2019.

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).

Origins of the scheme

In 2007 York City in the Community (YCITC) was created following the closure of the PFA Football in the Community programme. YCITC was brought in house by York City Football Club and a small team of 3 coaches were employed to embrace football in the community, predominantly working within schools in the York area.

The Football Club support for the programme was vital, as it saw the potential for promoting and gaining a larger interest in the club by providing sports participation opportunities for the benefit of those who lived in the area.

Football became a vehicle for reaching young people, especially at primary school age. Many of the activities undertaken by YCITC have remained within sports participation, with the coaches delivering sessions within schools, holiday fun camps, player development centres, birthday parties, mascot packages whilst developing school links, grassroots partnerships, corporate sponsors and community partners.

In December 2013, the football club board made the decision to transfer the undertakings of the former YCITC department to a charity, York City Football Club Foundation. YCFC Foundation received charitable status in November 2014, and launched at an official event in March 2015.

The charity has built upon the foundations created in previous years to improve the knowledge of the Foundation staff, furthering awareness of the new branding; increasing relationships with ongoing partnerships; and creating a stronger group of trustees and relationship with the Football Club.

The link with York City FC continues to be a fundamental element in the Scheme's success, beneficial ways include:

- player appearances and stadium tours are motivational factors encouraging participation in the Scheme's sporting and educational activities.
- free match tickets are made available for programmes within the Scheme.

These early years of the charity, have also been used to develop a more varied offer for the a larger range of ages including new provision for targeted young people 11-25 years and walking football for over 50's.

The charity is closely related to York City Football Club and occupies part of Bootham Crescent stadium.

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019**

Objectives and activities

The YCFC Foundation vision is:

To provide sporting, educational, social and healthy lifestyle opportunities at affordable prices, whilst building awareness and the status of the football club within the community of North Yorkshire

The fundamental aims of the Scheme have been to:

- Find ways of supporting the local community by providing opportunities for physical activity and enjoyment.
- Encourage engagement with others and help to build social networks.
- Build self confidence and raise morale.
- Help to support young people in their education and therefore open up routes to employment.
- Finally, provide attractive alternatives for vulnerable young people who otherwise might fall into anti-social behaviour and criminal activity.

The Scheme 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 in Section 17(5) of the Charities Act 2011, to have due regard to public benefit advice published by the Charity Commission.

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the charity's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

YORK CITY FOOTBALL CLUB FOUNDATION (LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2019

Achievements and performance

The Charity has continued to progress and evolve and has continued to provide opportunities for the less fortunate in our community and for the opportunities it has 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

The Foundation was delighted to have achieved the criteria to be able to continue to run Premier League Primary Stars as part of the national programme available to every primary school in England and Wales, which aims to inspire girls and boys aged 5–11 in the classroom, in the playground and on the sports field. As an education programme, it enthuses young learners by connecting learning to the real world of sport. The programme covers everything from supporting high-quality physical education (PE) and sport in school to engaging learners in English and maths, and tackling challenging topics within the personal, social, health and economic education (PSHE) curriculum.

Working as a delivery partner for The National League Trust, the programme enables the Foundation to work in depth with 6 partner schools throughout a full academic year to:

- Enhance the knowledge, skills and confidence of teachers to improve delivery of PE and school sport.
- Increase children's enjoyment, participation and skills in competitive and non-competitive sports and physical activity.
- Increase children's understanding of the personal skills and values needed to achieve their goals.
- Enhance children's interest, understanding and confidence in English and maths.
- Support young people into further participation pathways in sport.

The activities offered to schools also extend to the annual Schools outreach programme supported by Benenden Health and aimed at improving health and wellbeing, through programmes focussed on such things as activity, healthy eating, sugar free, bullying and mental health. Moving into its 5th year in 2018/19, we have connected with over 10,000 primary age young people in that time across the region, hopefully helping shape their lifestyle to be healthier and more active. This year's Where's Your Head At programme achieved national acclaim with the National League Trusts Best Childrens Project Award.

The girls Regional Talent Club which has the highest Tier 1 status has continued to perform well with much direction from the Foundation management this season, despite a number of staff changes. This section of the Foundation fits well with the work already undertaken around female football engagement and development.

The annual local Junior Club Tournament in June had to be abandoned at the last minute due to dreadful weather which was a terrible shame to participants, but also had a financial effect due to rental and other costs that couldn't be recovered. It is planned to return to form and have the tournament again in 2020.

Health

Walking Football for both men and women has continued to grow tremendously with 70 participants each week with more groups being set up providing activity and social interaction and for those who want it to provide a daily offer across the City.

Activities such as Sporting Memories for those seeking fellowship continues to thrive. The group at Bootham Crescent attracts more people every week. Two new groups at Easingwold and Wigginton were established this season, and the latter has been sustained, so weekly involvement has over 50 people who might otherwise be isolated taking part.

We thank our Community sponsors Benenden Health for their financial and active support particularly where our programmes have tackled significant health and well-being issues in the City and beyond. Their involvement enables our work in local schools with holiday and after-school programmes to thrive as part of the Community programmes and particular focus was made this year on provision of funded holiday places, aimed at supporting families across the community. We also thank our other sponsors and funders, too many to list for their continued help.

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019**

Social Inclusion

Regular activities including City Kick about sessions which encourage activity amongst youngsters in a safe but relaxed environment continue along with school holiday football courses which continue to be popular providing "something for kids to do" in the school holidays. Healthy Holidays has become a popular theme across the country and we have taken the lead locally providing activities and food for children and support for their families, who otherwise would have nothing to do and may also have little to eat during school holidays.

The work continues every Friday evening for 10-17 year olds at Strensall Youth Club where a wide variety of activities is provided to ensure the club remains relevant to all young people and encourages the attendees to get involved in sport and other interests to keep them off the streets. The Foundation's involvement and strategic drive for quality, accessible city wide youth provision is also evident from the relationships that continue to thrive with various local Ward's as they recognise the value we can bring to their areas, and a number of consultation and engagement projects have run throughout this season and continue into 2019/20.

Foundation Manager Paula Stainton and Trustee John McGhee braved sub-zero temperatures to take part in the CEO Sleepout initiative in April which took place overnight on the terraces of Bootham Crescent to raise money and to raise awareness of the plight of rough-sleepers. Over £24,000 was raised with a donation to the Foundation to pay for work we do in this area.

Partners

We thank our Community sponsors Benenden Health for their financial and active support particularly where our programmes have tackled significant health and well-being issues in the City and beyond. We also thank funders from the footballing family particularly the National League Trust, Premier League, FA, and North Riding County FA, and the many other organisations who have provided support financial and otherwise over this season

The Foundation endeavours 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, County Sports Partnership, County Sports Networks, School Sports Coordinators and local authorities in order to complement not only their relevant sports and active recreation strategies, but also the work of other providers. We do this to access the best available knowledge and information and to ensure that our contributions have a realistic opportunity of making a positive impact on our community.

Financial review

We are pleased with the financial performance of the charity in this financial reporting period. A net surplus of £2,706 was generated in the year.

Total incoming resources were nearly £17,000 higher than the previous year, a growth of 4.76%. The key contributing factor was the aim to maintain the same capacity and programmes of delivery for this period, and the drive to ensure income enabled sustainability. Whilst expenditure increased to meet this capacity, we were able to maintain this to an increase of 4.33%, resulting in a surplus being carried forward in reserves for the provision of future services.

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 or £90,000. 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.

That being said, the current free reserves of £24,028 does not meet this level, but trustees have implemented policies aimed to achieve an acceptable level of reserves for the charity to work subsequently towards the planned reserves level, and as per the Service Level Agreement in place the Football Club stands as a guarantor as necessary for the Foundation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019**

Strategic Direction

We offer particular thanks to Paula Stainton our Foundation Manager and Phil Smith our Operations Manager whose enthusiasm and expertise has been recognised across the city and who both continue to be tremendously efficient, and lead the Foundation effectively. They have also managed to attract funding streams to ensure that our activities continue to grow.

Plans for the future in 2019/20 and beyond are that the charity will continue to deliver the activities as agreed through existing and new funding contracts, building on the success, knowledge and expertise of the past 10 years. The staff team structure continues to evolve to reflect the increase in the inclusion related projects.

Securing funding streams that are longer than annual or short term is of major importance to the Foundation. The aim to focus projects less on short term delivery and more on sustainable programmes is key, and also provides greater security of employment for staff. YCFC Foundation will continue to extend our horizons by finding new ways to support our local community in order to make the positive impact and a difference to individual's lives that we strive for.

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 are also directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J P McGhee	
A J McGill	
S J Kilmartin	Appointed 1 August 2018
J A McGill	

All directors of the company are also trustees and there are no other trustees. 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: 6 January 2020

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 JUNE 2019**

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

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 2019.

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: 6 January 2020

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	14,216	-	14,216	25,940
Charitable activities	4	238,252	117,275	355,527	327,003
Investments	5	8	-	8	5
Total income		<u>252,476</u>	<u>117,275</u>	<u>369,751</u>	<u>352,948</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>250,402</u>	<u>117,275</u>	<u>367,677</u>	<u>351,809</u>
Net income for the year/ Net movement in funds		2,074	-	2,074	1,139
Fund balances at 1 July 2018		<u>21,954</u>	<u>-</u>	<u>21,954</u>	<u>20,815</u>
Fund balances at 30 June 2019		<u><u>24,028</u></u>	<u><u>-</u></u>	<u><u>24,028</u></u>	<u><u>21,954</u></u>

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 2019

	Notes	2019 £	£	2018 £	£
Current assets					
Debtors	11	847		335	
Cash at bank and in hand		25,889		24,401	
		<u>26,736</u>		<u>24,736</u>	
Creditors: amounts falling due within one year	12	(2,708)		(2,782)	
		<u></u>		<u></u>	
Net current assets			24,028		21,954
			<u></u>		<u></u>
Income funds					
Unrestricted funds			24,028		21,954
			<u>24,028</u>		<u>21,954</u>
			<u></u>		<u></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 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 17 form part of the accounts.

The financial statements were approved by the Trustees on 6 January 2020

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 2019**

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 Bootham Crescent, York, North Yorkshire, YO30 7AQ.

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 unless the funds have been designated for other purposes.

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 Incoming resources

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.

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019**

1 Accounting policies

(Continued)

1.5 Resources expended

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.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019**

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

	2019	2018
	£	£
Donations and gifts	14,216	-
Grants receivable for core activities	-	25,940
	<u>14,216</u>	<u>25,940</u>
	<u><u>14,216</u></u>	<u><u>25,940</u></u>

In 2018 no income from grants were restricted.

YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019

4 Charitable activities

	Sports Participation 2019 £	Social Inclusion 2019 £	Health & Well Being 2019 £	Total 2019 £	Total 2018 £
Income generate through charitable activities	165,813	44,177	28,262	238,252	222,428
Performance related grants	86,327	22,948	8,000	117,275	104,575
	<u>252,140</u>	<u>67,125</u>	<u>36,262</u>	<u>355,527</u>	<u>327,003</u>
Analysis by fund					
Unrestricted funds	165,813	44,177	28,262	238,252	222,428
Restricted funds	86,327	22,948	8,000	117,275	104,575
	<u>252,140</u>	<u>67,125</u>	<u>36,262</u>	<u>355,527</u>	<u>327,003</u>
For the year ended 30 June 2018					
Unrestricted funds	199,992	13,781	8,655		222,428
Restricted funds	87,100	17,475	-		104,575
	<u>287,092</u>	<u>31,256</u>	<u>8,655</u>		<u>327,003</u>

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.

5 Investments

	2019 £	2018 £
Interest receivable	<u>8</u>	<u>5</u>

In 2018 no interest receivable was restricted.

YORK CITY FOOTBALL CLUB FOUNDATION
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2019

6 Charitable activities

	Sports Participation £	Social Inclusion £	Health & Well Being £	Total 2019 £	Total 2018 £
Staff costs	81,735	64,403	45,818	191,956	184,114
External costs in performing activities	117,437	15,202	11,461	144,100	133,612
	<u>199,172</u>	<u>79,605</u>	<u>57,279</u>	<u>336,056</u>	<u>317,726</u>
Share of support costs (see note 7)	14,250	5,750	5,000	25,000	25,000
Share of governance costs (see note 7)	3,774	1,523	1,324	6,621	9,083
	<u>217,196</u>	<u>86,878</u>	<u>63,603</u>	<u>367,677</u>	<u>351,809</u>
Analysis by fund					
Unrestricted funds	130,869	63,930	55,603	250,402	
Restricted funds	86,327	22,948	8,000	117,275	
	<u>217,196</u>	<u>86,878</u>	<u>63,603</u>	<u>367,677</u>	
For the year ended 30 June 2018					
Unrestricted funds	140,979	64,891	41,364		247,234
Restricted funds	87,100	17,475	-		104,575
	<u>228,079</u>	<u>82,366</u>	<u>41,364</u>		<u>351,809</u>

7 Support costs

	Support costs £	Governance costs £	2019 £	2018 £	Basis of allocation
Bootham Crescent facilities fee	25,000	-	25,000	25,000	in relation to wage cost
Legal and professional	-	1,738	1,738	1,429	in relation to wage cost
General office costs	-	4,883	4,883	7,654	in relation to wage cost
	<u>25,000</u>	<u>6,621</u>	<u>31,621</u>	<u>34,083</u>	
Analysed between Charitable activities	25,000	6,621	31,621	34,083	

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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:

	2019	2018
	Number	Number
Full time employees (excluding Directors)	10	9
Seassional coaches etc	4	9
	<u>14</u>	<u>18</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	181,525	175,291
Social security costs	7,959	7,819
Other pension costs	2,472	1,004
	<u>191,956</u>	<u>184,114</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.

11 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Trade debtors	247	335
Prepayments and accrued income	600	-
	<u>847</u>	<u>335</u>

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12 Creditors: amounts falling due within one year

	2019	2018
	£	£
Other taxation and social security	1,523	1,452
Trade creditors	680	1,233
Accruals and deferred income	505	97
	<u>2,708</u>	<u>2,782</u>

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 £2,472 (2018 - £1,004).

14 Restricted funds

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 July 2018	Incoming resources	Resources expended	Balance at 30 June 2019
	£	£	£	£	£	£
Sports Participation	87,100	(87,100)	-	86,327	(86,327)	-
Social Inclusion	17,475	(17,475)	-	22,948	(22,948)	-
Health & Well Being	-	-	-	8,000	(8,000)	-
	<u>104,575</u>	<u>(104,575)</u>	<u>-</u>	<u>117,275</u>	<u>(117,275)</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.

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15 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:

	2019	2018
	£	£
Within one year	600	-
	<u> </u>	<u> </u>

The lease payments recognised as an expense are £616 (2018: £Nil).

16 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 £25,000 (2018 - £25,000).