

The Football League (Community) Limited Trustees'
Report and Financial Statements for the year ended 30 June 2024



Registered number 6469948.

Charity registered number 1132689.

Annual Report 2023/24

A note from the Chair of the Board of Trustees, Liam Scully

Welcome to EFL in the Community's annual report for 2023/2024, which marked a particularly significant year for our organisation and the work of our Football Club charities, as we created the future direction of our support for our EFL Clubs and their community organisations.

During the early part of 2023, we confirmed a commitment made by the Board to progress recommendations from a strategic review, including the importance of reconnecting with the EFL and obtaining clarity of what is required from their charitable arm. We also committed to work with the EFL to set the tone for Club/Club Community Organisation best practice; to work to develop a deeper understanding of how we harness the power of football with all stakeholders; to prioritise major commercial-community based projects between the EFL and EFL in the Community and to review our organisational model including the role of our most senior executive. All of this developed against the backdrop of business as usual for the organisation, to ensure that our responsibility to Club Community Organisations and the people of our EFL communities remained at the forefront of everything we do.

These commitments and our ongoing mission to support the charities of EFL Clubs have helped us to create a new strategy for 2024 – 2029 and there have been many other exciting developments throughout the period.

Reflecting on these commitments, the Board and the Team at EFL in the Community have been working hard to develop our practices in these areas of focus. Most significantly, in November, the EFL announced the appointment of Debbie Cook, formerly the CEO of Grimsby Town Football Club and with many years' experiences as a charity CEO, as the EFL's Director of Community, and Debbie took up post in late February 2024. The Board thanks Cathy Abraham, interim CEO during the preceding period, for her commitment to the organisation.

Alongside existing relationships with EFL sponsors Utilita, Smart Energy GB and Jameson, growth in our commercial relationships with a focus on community has also been highly significant during the period.

The Sky Bet Building Foundations Fund was launched during EFL's Week of Action in November with a commitment from the League's title sponsor to deliver £6million of vital funding into Football Club community projects over the next 6 seasons. By early 2024, Clubs have already seen the benefits of this funding, with projects focused on supporting people living with dementia, supporting people facing social isolation and projects supporting displaced people emerging across England and Wales.

In April 2024, we announced that during the summer, the EFL, EFL in the Community and our network of charities had partnered with Kellogg's to launch the Kellogg's Football Camps. While Club Community Organisations have supported their local communities with holiday camps for many years, this year – teaming up with one of the UK's most popular cereal brands, Kellogg's – would make the summer holiday camps bigger and more exciting than ever. As part of the launch, Kellogg's committed to giving away 30,000 free places for the camps, to ensure that inclusivity was a key focus. Feedback from the summer tells us that over 55% of children have experienced a football camp with a Football Club for the first time thanks to this opportunity.

In May 2023 we were informed that our proposal to Sport England for long term 'system partner' investment had been successful. This is part of Sport England's approach to building long-term relationships with organisations which align to the goals set out in its 'Uniting the Movement' strategy. This will help us to collaborate better with like-minded organisations at a national level and offer more support to Club Community Organisations to help them contribute more to their local 'place agenda' and amplify the power of their work.

In terms of our amplification of the network's impact, in addition to the annual EFL Week of Action and the EFL Community Awards held in Parliament, in January we held the inaugural EFL Community Weekends, amplifying the incredible work of our charities as part of the heart of matchdays. This gave Clubs the opportunity to showcase their charitable work to fans and wider community members and many clubs brought new fans into the stadiums for these matches.

During the Summer months our commitment to bringing Clubs and their charities together to discuss and develop best practices came into focus at the first ever combined EFL Conference.

We have also further strengthened our Board with the appointments of Ashley Hackett and Roger Shepherd. Ashley, Chief Executive at Blackpool FC Community Trust joins the Board as an EFL nominated Trustee and brings a new dimension to the Board and re-establishes a focus on listening to our network. Experienced chartered accountant Roger Shepherd was appointed as an Independent Trustee and joins with nearly twenty years spent in Board positions and brings expertise in HR, Operations, IT, Facilities and Legal matters. The Board extended sincere thanks to Charlotte Hill, OBE, as her time as a Board member came to an end having reached the maximum possible 9 years of serving as an Independent Trustee. As Charlotte departed from the Board, the role of Senior Independent passed to Uma Cresswell, who joined the Board in November 2021, and has become a committed and integral member of the team.

Following the reporting period, the EFL was deeply saddened to learn of the passing of its former Chief Operating Officer, and EFL in the Community Board member, Andy Williamson OBE at the age of 70. Andy was a life member of the EFL after retiring from full-time employment in 2016 after 45 years of unbroken service to The Football League. He was one of the most respected administrators in the football industry and latterly kept his connection with the game through his Board positions at EFL in the Community and League Football Education (LFE), the organisation that oversees academic arrangements for apprentice footballers. Andy was a respected colleague and a trusted friend to many on the Board. He is sadly missed.

As the reporting period drew to a close, we were proud to announce the renaming of the EFL Trust to EFL in the Community – a new name that explains exactly where we are and what we represent. We also looked forward to announcing our new strategy in September 2024. We were also thrilled to confirm that the EFL's charitable arm, would be on the back of every player's shirt across all 72 EFL Clubs from the beginning of the 2024/25 season. This forms part of the League's continued commitment to amplifying the work of its Clubs' charities who operate at the heart of EFL communities. The branding will leverage the powerful platform of the names and numbers on the back of playing shirts to raise awareness of the incredible community work across the EFL.

I want to take this opportunity to congratulate Debbie and the team for all their hard work and endeavours in what has been a challenging but highly significant period for the charity and the EFL overall. This has ensured that we move into our next strategic period in a very strong position to support and progress.

Director of Community Report

Since joining the organisation at the end of February the focus has been to deliver on the Board's outstanding directive to move to a Shared Services model with the EFL, thus avoiding duplication, harnessing good practice and role modelling to our Clubs and Club Community Organisations the benefits that such a way of working brings; a shift I was happy to support and lead alongside the EFL's Executive. This shift in how we work also demonstrated the positive impact of my role now being a part of the EFL's Executive Leadership Team.

A further focus was on the consultation and production of a new strategy for the 2024-2029 period. My thanks are extended to our network of 72 Club Community Organisations, all of our stakeholders and partners who shared their views and helped us to develop a strategy built on leadership and collaboration and serving our network. Our new strategy was delivered in the Summer and commits us to be our network's greatest supporter, our focus on helping to grow the capability and further building the capacity of the network. We will add further value by helping the network to deliver even more impactful programmes and by amplifying their work so that more people understand the power of football and the impact that EFL clubs have in their communities.

I look back on the work of the team, which is further detailed in this report with pride, and have faith that they will listen to learn, lead by example and look to continuously improve how they work and how they support the network.

In order to fully deliver on our new strategy in this next period we will need to be an agile and learning organisation and the next step in our development as an organisation will be to ensure we have people with the right focus to deliver what we've set out to do in a way that best supports our network and enables us to collaborate on their behalf.

Following the challenges of the previous year, a key focus for the organisation as we entered the financial year anticipating a deficit, was to review a number of our practices to improve this position. Due to several factors including new commercial agreements and several unbudgeted programmes coming to fruition, the organisation has achieved an operational surplus for the year. The Board of Trustees agreed to the highest ever grant being made available to each Club Community Organisation of up to £10k per organisation. The Board of Trustees is committed to ensuring that the charity remains financially sustainable, and the Executive has budgeted for a break-even position in 2024/25.

During the period, there have been many outstanding moments both strategically and operationally, as the team at EFL in the Community worked hard to start to shift our work in the direction of travel to deliver the new strategy and also adapted to new ways of working as our shared services model with the EFL teams for the future was developed.

As the 2024/25 season kicked off, our ongoing work to engage with the Armed Forces community hit a key milestone and in June 2024, both the EFL and EFL in the Community signed the Armed Forces Covenant, pledging to support the veterans, Armed Forces personnel and their families.

We were also delighted to launch a new education route for young people who want to learn about the business of the game, thanks to our ongoing ten-year partnership with the University of South Wales.

November's EFL Week of Action once again highlighted the phenomenal depth and breadth of the work across our charities. EFL Clubs support hundreds of thousands of vulnerable people all year

round, with the demand continuing to rise from challenges including the rising cost of living. During Week of Action, the examples of vital work were highlighted including this year, Wrexham AFC's Paul Mullin meeting participants from the Club's holiday camp designed specifically for primary and secondary school-aged children with autism; Blackpool players helping out with a foodbank collection at the stadium which provides 50 food parcels each week to the local community; and Portsmouth's John Mousinho demonstrating his culinary skills while getting involved in a youth cooking session at Pompey's Blue's Kitchen.

By March 2024, the Sky Bet Building Foundations Fund had committed more than £600,000 to communities. This initial financial support flowed to projects linked to more than 60 EFL clubs, ranging from programmes to tackle isolation and loneliness, to improving fitness and mental health, increasing participation in sports or to invest in better football facilities for the local area. The awards announced included funding to support Leeds United to grow its 'Social Goals' programme to tackle isolation among the over 50s. Morecambe will purchase equipment to run health and fitness sessions for local communities and Wycombe Wanderers will finance a Level 1 coaching course aimed at upskilling and reintegrating prisoners from Aylesbury Prison back into society. The funding provided from Sky Bet not only enhances the outstanding work already undertaken by our clubs in the community but creates a legacy that will last for years to come.

At the EFL Play-Off Finals in May, we were delighted to provide the 'VIP' treatment to six incredibly inspiring individuals who had all supported their communities via their Club Community Organisation. This demonstrated the commitment from the EFL to our communities and also the close link between football and the people living within close proximity to our stadiums, whether they regularly visit our Clubs and matches, don't or can't.

The key successes of the period across our core themes of work are outlined in our operational review over the following pages and bring to life the impactful programmes delivered directly through our partnerships.

In addition to the achievements across the core themes of our strategy, we have teams committed to supporting our network of charities across the areas of Finance, Communications and Marketing, Governance and Insight and Impact. As we move into our new strategy period, we will be ensuring that our teams continue to develop our support in these areas to enable further Club Community Organisation success.

A significant amount of time has been dedicated to the strategy development programme during the reporting period. This work has been focused around identifying and engaging with our key stakeholders and most importantly, listening to them. We have then worked with a vast amount of feedback to develop a strategy that commits us to collaborating, leading and serving our charities with the aim of continuing to improve their impact.

As we steer towards delivering against the strategic pillars of our new strategy - enabling the Club Community Organisations' success and creating impactful Club Community Organisation programmes - we remain fully committed to listening to and serving our network who in turn serve their communities to make them stronger, healthier and more cohesive.

OPERATIONAL REVIEW

HEALTHIER COMMUNITIES

Health is a key priority, affecting every aspect of our lives and underpinning much of what people do and achieve. Our team aims to harness the power of football to encourage habits that prevent ill health and support people of all ages to start well, live well and age well.

Building Club Community Organisation capability and capacity in health - promoting activity

An important aspect of our work is supporting our network of Club Community Organisations to understand, navigate and collaborate with the health and social care system. This involves us supporting individual Club Community Organisations and Club Community Organisation consortia to develop their offer and their connections to public health and the NHS. Our Health Check self-reflection and planning tool is being used by an increasing number of Club Community Organisations. Over the next year we will be developing this key aspect of our work and supporting Club Community Organisations and their local health systems with support, training, and guidance to better understand each other and to collaborate.

Joy of moving

Funded by Ferrero UK, the Joy of moving programme encourages children and their families to be active through play and encourages pupils to lead a healthy lifestyle. We celebrated the 10th anniversary of the partnership in 2024.

Delivered by Club Community Organisations in England and Wales, the core project is delivered in schools to Year 5 children over a six-week period and promotes understanding of nutrition, health, and wellbeing. Joy of moving festivals are one-day themed whole-school celebrations in the summer term. In total, we reach and engage about 70,000 children each year with the programme.

The programme has its own digital resource hub that encourages children and families to move and play more through a series of fun based child-centred games. There is also increasing emphasis on learning and development for coaching staff on the Joy of moving approach to child-centred practice.

Headstart

Following the launch of our Headstart pilot programme with funding partners Lancashire and South Cumbria NHS Foundation Trust Charity and NHS Charities Together in 2021/22, we expanded the programme into Greater Manchester with funding and support from the Greater Manchester Integrated Care Partnership, GM Moving and local authorities; Trafford Council, Wigan Council and Bolton Council.

Mental Health Transformation Officers are supporting the mental health of children before and after the transition between primary school and secondary school. We are using the two years as action research and hope also to reach out to Club Community Organisations in other parts of the country to create a learning exchange for this theme of work. Our goal is to create a best practice service design that can be replicated (and commissioned) more widely.

Utilita Girls and Kids Cups

The Utilita Kids Cup is a football competition for school children under 11, culminating in three finals across the Sky Bet Play-Off finals weekends at Wembley in May.

The Utilita Girls Cup is a football competition for under 13 girls which culminates in a final before the EFL Trophy final at Wembley in March.

Over 21,000 children from over 2300 schools took part in the competitions in 2023/24.

FIT FANS

Rising levels of obesity continue to be a major challenge to public health.

FIT FANS is a 12-week programme providing people aged 35-65 with an opportunity to make lifestyle changes, lose weight, get fitter and lead a more active life.

FIT FANS has helped thousands of people to achieve long-term reductions in weight, waistline, blood pressure and health risk. In the 2023/24 season FIT FANS launched in Wales, supported by funding from the Welsh Government's Healthy Weight: Healthy Wales programme. **Extra Time Hubs**

Funded initially by Sport England through the National Lottery, Extra Time Hubs are a growing national social community of people in their retirement years who meet face to face and online to socialise, do things they enjoy, and feel better connected.

20 Club Community Organisations are operating or developing Extra Time Hubs and we are working with further Club Community Organisations to develop their support for older people.

STRONGER COMMUNITIES

Stronger communities exist where everyone feels welcome, connected and empowered to reach their full potential. Our team aims to create opportunities and develop partnerships that enable EFL communities to participate in positive activities, leading to more cohesive, safe and engaged communities.

Talent Inclusion Programme

In partnership with the FA, this programme hopes to provide every girl in England the opportunity, access, and entry into the FA Girls' England Talent Pathway to start her journey to become an England player. The programme ensures that through existing community activities, female participants can be identified and referred to the Talent Pathway.

Our Club Community Organisations are supported by an education and learning programme for their staff, developed in partnership with a wide range of expert organisations across the sport, youth, and health and wellbeing sectors. A total of 53 Club Community Organisations ran this programme during this reporting period and this was rolled out further to a total of 63 Club Community Organisations as of September 2024.

National Citizen Service (NCS)

NCS is a government programme, which helps 15 – 17year-olds with their transition into adulthood. The programme enables young people to broaden their horizons, meet new people, learn skills for life, and make a real difference by becoming active citizens in their local community. The EFL in the Community's NCS programme, has delivered life changing experiences to more than 100,000 teenagers since 2011.

In 2024, EFL in the Community were awarded two new contracts to deliver the new NCS Community Grant programme across the Northwest and East Midlands regions. **Youth Endowment Fund Peer Action Collective**

In 2021, we partnered with the Youth Endowment Fund, #iwill Fund and Co-op on a £5.2 million ground-breaking new youth-led network called the Peer Action Collective (PAC) which involves giving young people, aged 10–25 a voice, and the chance to make their communities safer, fairer places.

Since the launch in 2021, PAC has seen over 6,800 young people across the country taking on the issues affecting their local communities and creating solutions. EFL in the Community supported two Club Community Organisations in Yorkshire with hundreds of young people sharing their views on violence, shaping the solutions they want to see in their communities.

Phase 1 of PAC concluded during this reporting period and in September 2024, the next phase of PAC was launched with EFL in the Community as delivery partner in the South West and Yorkshire and Humber regions.

Wildcats

In 2023, we joined forces with The FA to provide an increased opportunity for girls, aged 5-11, across the country to play football through the Weetabix Wildcats programme. The partnership has inspired over 2,000 girls to take up football in their local community through sessions delivered by 34 Club Community Organisations.

A total of 87% of centres are in the 20% most deprived communities in England, and 23% of young people participating are from diverse communities. Through this programme we have launched 32 new centres focused on supporting young girls with disabilities to participate in football activity.

Smart Energy GB

Through the EFL partnership with Smart Energy GB, the not-for-profit campaign helping everyone in Britain understand the importance of smart meters and their benefits to people and the environment, more than 70 Club Community Organisations helped deliver smart meter messaging within their communities via a range of projects, including, health programmes, social projects and Holiday Activity Fund programmes.

UEFA & FA Kickstart Programme

Through a partnership with the English FA and funded by UEFA, we have developed a Community Sports Leadership programme specifically for refugees. The aim of the programme is to support people who have been forcibly displaced to develop valuable leadership skills which will enable them to become future community sports leaders.

Your Next Step – Probation Service Programme

In 2023, EFL in the Community was awarded 3-year contract across 5 regions (Kent, Surrey & Sussex, Greater Manchester, East of England, South West, West Midlands) to support adults leaving custodial sentences. This is a community-based mentoring programme, which aims to support adult offenders make the transition from custodial sentences back into society.

THRIVING COMMUNITIES

Our network can bring communities together to thrive through learning. We will support Club Community Organisations to engage people of all ages and Club affiliation to enhance accessibility and reach for lifelong learning.

Our team aims to collaborate with our network on further and higher education and skills training. This will empower individuals at all career stages to progress by acquiring new skills and qualifications and addressing critical gaps in education and training.

University of South Wales Partnership

Higher Education courses and programmes have been running since 2013, developed by the EFL in the Community and the University of South Wales (USW).

These include Foundation Degrees in Community Football Coaching & Development; Sports Coaching and Development and a top-up degree in both BSc (Hons) Football Coaching, Development and Administration, and BSc (Hons) Sports Coaching and Development.

These courses are delivered using a 'flipped classroom' model, with students based at their home club completing work-based learning relevant to their course while following the high-quality academic programme provided by USW.

Graduates from the programme have gone on to a range of roles both within their Club Community Organisation and the wider sector.

In May 2024, a new BA Hons degree in Sports Business Management was launched, which became available at 17 EFL Clubs from September 2024. The degree is specifically designed for students who are looking for a career in business and management within the sports industry.

Employability Programmes

In November 2020, EFL in the Community became a gateway for the Kickstart Scheme, supporting the network of Club Community Organisations and Clubs to recruit young people into fully funded 6-month job placements, equipping them with the skills and experience they need for work.

These placements were across a range of departments and young people in these roles have gone on to full-time work and apprenticeships either within the Club, Club Community Organisation or with another local employer.

Kickstart was launched in November 2020 and placements were due to conclude during the 2021/22 reporting period, the final year of the project. However, final placements were extended between this reporting period (1st July 2023 to 30th June 2024), with 186 young people involved.

Programme Participants Numbers content

Area	Project Name	Participants 2023	Participants 2024	Change
Healthier Communities	Joy of Moving (Move & Learn)	35,794	36,665	871
Healthier Communities	Joy of Moving (Festivals)	34,927	43,397	8,470
Healthier Communities	Kids Cup	12,592	13,960	1,368
Healthier Communities	Girls Cup	6,368	6,736	368
Healthier Communities	Fit Fans England	2,310	1,048	(1,262)
Healthier Communities	Fit Fans Wales	217	624	407
Healthier Communities	Headstart Lancashire	1,226	1,522	296
Healthier Communities	Headstart Gtr Manchester	368	1,086	718
Stronger Communities	Wildcats	1,669	2,448	779
Stronger Communities	Wildcats - Squad Girls	0	203	203
Stronger Communities	Wildcats - Disability Programme	0	34	34
Stronger Communities	Safer Streets	209	425	216
Stronger Communities	Your Next Step	0	11	11
Stronger Communities	Female Talent ID	47	23	(24)

Area	Project Name	Participants 2023	Participants 2024	Change
Stronger Communities	YEF PAC - Peer Researchers	1	25	24
Stronger Communities	YEF PAC - Changemakers	197	0	(197)
Stronger Communities	YEF PAC - Research Participants	538	152	(386)
Stronger Communities	YEF PAC - Social Action Leads	0	3	3
Stronger Communities	Pitchside Pathways	0	1	1
Stronger Communities	UEFA - Kickstart a Career in Football	0	18	18
Stronger Communities	LCC Detached Youth	0	4,606	4,606
Stronger Communities	NCS - Community Grants	0	1,562	1,562
Thriving communities	UKSPF Training Ground	0	51	51
Thriving communities	USW Degree Programmes	632	652	20
Thriving communities	NCS Year of Service	0	7	7
Thriving communities	Skills into Care	0	17	17
	TOTAL	97,095	115,276	18,181

EFL in the Community Board

The EFL in the Community Board of trustees is responsible for providing the organisation's strategic direction and supporting the Senior Management Team. The Board consists of four ex-officio positions, four EFL nominated positions and four independent positions. The Board members at the date of writing this report are:

Liam Scully (EFL Nominated and Chair of the Board of Trustees)

Liam Scully has more than 20 years of experience working in football and communities, having started his career via an apprenticeship and working his way up to become Chief Executive of Lincoln City Football Club.

Prior to joining Lincoln, Liam spent 16 years in various roles at Doncaster Rovers and the wider Club Doncaster group – starting as an apprentice funded by the Professional Footballers Association (PFA) and graduating to a spell as Foundation Chief Executive, then Chief Operating Officer of Club Doncaster. That rise through the ranks culminated in Liam being inducted into the National Apprenticeship Hall of Fame in 2007.

Liam also holds voluntary offices including director of Lincolnshire County FA, trustee of Lincoln City Foundation and one of two League One Board representatives on the Football League Limited Board, along with ambassador roles at the Asian Sports Foundation and XP Free School Trust.

Trevor Birch (Ex-officio)

Appointed as EFL Chief Executive in January 2021, Trevor Birch has held several prominent roles within football, including Chief Executive at Chelsea, Everton, Leeds United, Sheffield United and Derby County, as well as Chair of Swansea City.

A former professional footballer, Trevor started out as an apprentice at Liverpool, aged 16, before going on to represent Shrewsbury Town and Chester before retiring as a player aged 23. Following retirement from the professional game, he gained a first-class degree in Accountancy before qualifying as a chartered accountant and then Partner with EY.

Trevor brings a wealth of industry experience, with his acumen and vast expertise being invaluable to the EFL.

Louise Gear (Ex-officio)

Louise is Head of Development at The FA and brings to her role of Trustee a huge amount of experience. She joined the FA as Head of Women's Development in November 2017, and prior to her role at the FA, Louise was Director of Strategic Networks at the Youth Sport Trust.

Dave Palmer (Ex-officio)

Dave is the Professional Footballers Association (PFA) Community Liaison Executive which involves working with various personnel at Football League Clubs, advising on and monitoring player engagement within local communities. He has more than 30 years' experience and has worked with several national organisations supporting the PFA's Corporate Social Responsibility agenda.

Nick Perchard (Ex-officio)

Nick is Director of Community at the Premier League where he is responsible for the delivery of the Premier League's community strategy, which aims to use the inspiration of the Premier League and professional clubs to help young people realise their potential.

Ashley Hackett (EFL Nominated)

Ashley has 25 years' of Sports Development experience, including work at Blackpool Council, Wyre Council, Major League Soccer (USA) plus roles on school boards, steering groups and the EFL in the Community Advisory Group. He is now twelve years into his tenure at Blackpool Football Club Community Trust, currently serving as Trust Chief Executive.

Caroline Artis (EFL Nominated)

Caroline was a partner in EY for 24 years, becoming London Office Managing Partner and a member of the UK and Ireland leadership team. She was also a member of the UK remuneration committee and the Next Generation partner assessment panel.

Since stepping down from her role in February, Caroline remains in an ambassadorial role at EY as well as holding two non-executive positions and trusteeships of three charities, where she draws upon her experience of working in the professional services sector to help on issues such as social equality, business development and governance.

Carol Shanahan OBE (EFL Nominated and Chair of Advisory Group)

Carol Shanahan OBE is Chair of Port Vale FC. Carol has been the driving force behind the Vale's resurgence on and off the field and helped to build the club's reputation with its supporters and nationally within the industry. In the Queen's Birthday Honours 2020, Carol was awarded an OBE for services to the communities of Stoke-on-Trent.

Uma Cresswell (Senior Independent Non-Executive)

Uma is a Non-Executive Director serving on a number of boards both in the private and third sector, including her role as Non-Executive Board member for Fair for You and Oakleaf Partnership.

Uma also runs her own international HR consulting business and spent over 25 years in senior HR roles around the globe. Currently serving as President Emeritus of City Women Network, Uma is passionate about developing talent and in particular, supporting women of colour.

Roger Davidson (Independent Non-Executive)

Roger Davidson is Chief Strategy and Transformation Officer at London Ambulance Service NHS Trust, where his responsibilities include strategy development, business planning, communications, engagement and public education. Prior to this Roger served in senior national roles with NHS England including being appointed as the organisation's first Director of Communications. He was later appointed Director of System Partnerships, supporting development across England of 42 integrated care systems which were successfully put on a statutory footing in 2023. Roger joined NHS England from the NHS Confederation where he led influencing on the Coalition Government's Health and Social Care Act 2012, representing all parts of the NHS from acute and ambulance trusts to primary care and mental health.

Roger Shepherd (Independent Non-Executive)

Experienced chartered accountant Roger Shepherd joins with nearly twenty years spent in Board positions and brings expertise in Finance, HR, Operations, IT, Facilities and Legal matters.

Dr Dan Plumley (Independent Non-Executive)

Dan has been involved in the Sport Business and Finance industry since 2006 and has taught at Sheffield Hallam University since 2011. His main teaching and research interests include performance measurement, governance and regulation and competitive balance, all under the broader research area of the economics and finance of professional team sports which has defined his career.

Dan is an active researcher, delivering funded projects for Economic and Social Research Council (ESRC) and regularly consults with the industry on sport finance matters. Dan is a regular commentator in the media on all matters sport finance and is also a Chartered Global Management Accountant (CGMA). In his current working role, Dan is an Associate Head in the Sheffield Business School at Senior Staff Grade and responsible for leading on a portfolio of research and knowledge exchange activity.

EFL in the Community Structure

The Football League (Community) Limited (Charity number 1132689) (the "Company"), operating under the name "EFL in the Community", is the official charitable arm of the Football League Limited ("EFL").

The ultimate parent company of The Football League (Community) Limited is The Football League Limited, which is a member of The Football League Trust Limited (a company limited by guarantee). The Football League Trust Limited is the only member of The Football League (Community) Limited, which is a company limited by guarantee which obtained charitable status on 13 November 2009.

The Football League (Community) Limited, in turn, is the sole shareholder of its subsidiary, FLT Community Trading Limited, a company limited by shares which was incorporated on 10 June 2010.

The Company operates under the rules of its Memorandum and Articles of Association dated 10 January 2008, as amended on 1 March 2021.

Our current governance structure continues to serve the organisation well and has been instrumental in supporting the delivery of our strategic objectives and helping the organisation and our network successfully navigate through the increasingly challenging external environment. The governance structure has been reviewed during the year as part of a strategic review and is in line with our Articles of Association. The addition of Ashley Hackett, as Club Community Organisation representation to the Board of Trustees ensures that our network has enhanced opportunity to influence the strategic direction of the organisation at every level within our governance structure. We also continue to work with Sport England to ensure compliance against their new Code of Governance.

Through strong scrutiny of our risk register the Audit and Risk Committee has ensured compliance with organisational policies and in particular our implementation of a significant restructure and financial recovery plan following the end of the organisation's residential contract with the NCS

Trust, in addition to closely monitoring and challenging the executive on how the organisation's top 5 strategic risks are being managed and mitigated. The top 5 risks continue to focus on the financial impact of funding loss and financial pressures on the Club Community Organisation network. The Committee has worked closely with the executive throughout the year stress testing financial scenarios to mitigate such risks. In addition, the Committee has taken on a more detailed scrutiny role of the EFL in the Community's approach to Safeguarding, Health & Safety, Cyber Security and staff health and wellbeing.

The Remuneration and Nominations Committee has played a key part in setting parameters for the review of governance arrangements as part of the strategic review and the interim senior leadership arrangements whilst the strategic review progressed to completion. Following the resignation of the organisation's independent trustee with financial expertise, the Committee facilitated interim temporary arrangements to ensure financial support and assurance was in place whilst the open recruitment of a replacement board member came to completion. This process was completed during the 2023/24 financial year. The Committee decided to employ an external agency for this process who had demonstrable experience with improving the diversity of applications for such roles.

The Committee also managed the process of the organisation's salary review exercise which ensures that the staff remuneration packages remain competitive when compared with similar roles within the charity and public sector.

The EFL in the Community Advisory Group continues to provide a formal opportunity for the Club Community Organisation network to influence the strategic and operational direction of the organisation through their nominated representatives. The Group has input into the strategic review, how to approach business growth opportunities, the use of unrestricted reserves and the content of key engagement events, together with how best EFL in the Community can use their position to advocate for the network with key national and local decision makers.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level that will be adequate to meet unrestricted expenditure for the foreseeable future.

The total net assets of the charity at the end of the financial year were £4,753,564 (2023: £5,250,549).

The free reserves of the charity are the unrestricted funds including designated funds less the fixed assets held which in the current year is £4,705,651 (2023: £5,161,723).

The outgoing resources for the year ended 30 June 2024 amounted to £13,353,644 (2023: £13,043,408).

A strategic reserve figure of £2,150,000 (2023: £2,325,000) is considered by the trustees as a reasonable level to retain. The calculation was determined, using a risk-based approach following analysing key organisational financial risks and adding a provision for other closure costs. The Board of Trustees continues to monitor the level of strategic reserve and would adjust the calculation should there be a material change to the calculation.

Any residual amount of Unrestricted Reserve including designated funds, above the strategic reserves and allocated funds will be planned by the trustees to be spent to further the charity's objectives. At the year end this was £2,438,566 (2023: £2,897,473).

In the year ending 30 June 2024, £720,000 was allocated to provide a £10,000 New Business Grant to support all 72 Club Community Organisations for new projects and infrastructure. The balance of the New Business Grant as at 30 June 2024 was £153,598.

As at the 30 June 2024, £11,400 (2023: £28,076) relates to restricted funding, where income has been received in the financial year, but is restricted to be used against costs which will be incurred after 30 June 2024.

Senior Management Team

During the reporting period (July 1st 2023 to June 30th 2024), day to day management of the charity was delegated by the trustees to the Director of Community and the Senior Management Team (SMT).

The Senior Management Team (SMT) includes the Director of Community, Director of Finance and four Department Heads.

The EFL in the Community Senior Management Team is responsible for driving forward and delivering the strategy of EFL in the Community. The team brings together a vast amount of experience across a range of sectors and all team members are committed to improving the lives and opportunities of individuals in EFL communities across the UK.

The remuneration of the SMT is reviewed annually by the Board.

No Trustees received any remuneration for their services as Trustees. Details of Trustees' expenses are disclosed in note 6.

Debbie Cook – Director of Community

Debbie is a member of the EFL's Executive Leadership Team and has the delegated authority from the EFL in the Community Board, to provide leadership for EFL in the Community. This includes strategy development and implementation, budget and strategic planning and ensuring the organisation complies with the law and regulations. Acting as a strategic ambassador for EFL in the Community, Debbie is the public face of the organisation and builds positive strategic relationships with key industry stakeholders and partners.

Andrew Sellers FCCA – Director of Finance

Andrew is responsible for EFL in the Community's financial governance and strategy, ensuring the management and monitoring of all financial activity, including financial analysis, and planning. He also oversees the management of project income, expenditure, and subcontractor distributions for the Charity. Operationally, he oversees internal governance, compliance, contracts and risk.

Adrian Bradley – Head of Healthier Communities

Adrian is responsible for the strategic development of our work to tackle health inequalities. Adrian leads a recently expanded Healthier Communities team structured into three life stages – start well (children and young people), live well (adults) and age well (older adults). He leads our support for Club Community Organisations to develop their local contribution to the health of EFL communities

Dominik Stingas Paczko - Head of Stronger Communities

Dominik oversees our work supporting the most disadvantaged in society. This involves generating funding opportunities and capacity building within the network.

Much of Dominik's focus is assisting our network on initiatives that support refugees and asylum seekers, young people in care, Armed Forces veterans, violence against women and girls, increasing women and girls' participation in football, youth violence, and other marginalised groups.

Mark Welsh - Head of Thriving Communities

Mark leads the strategic development of the education & employability programmes of EFL in the Community, working with national organisations and our Higher Education partner, University of South Wales. He and his team support the work of EFL Community Club Organisations, through programme development, to address and reduce inequalities in education, enhancing quality of life and opportunities within Club and Club Community Organisations' communities.

Michelle Robbins - Head of Communications & Marketing

Michelle is responsible for the overall amplification of EFL in the Community's communications and public affairs messaging to a wide variety of stakeholders.

She drives the creative leadership of the EFL in the Community brand and marketing activities.

She is also responsible for communication responsibilities behind all EFL in the Community programmes and most importantly, the amplification of the incredible impact of the network of 72 EFL Football Club charities.

Articles of Association

Our Articles of Association were amended and approved by our board in March 2021. The articles now fully reflect our governance arrangements.

The EFL in the Community's objectives are:

- to promote physical activity for the benefit of the individual; to promote community participation in healthy recreation by providing activities and programmes for the playing of football and other sports capable of improving physical health and mental wellbeing;
- to assist (whether by providing financial or such other assistance as may be deemed appropriate by the trustees) in providing programmes and activities for sport, recreation or other leisure time occupation of such persons who have need for such support by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving their conditions of life;
- to advance the education and employability of the public and to provide opportunities for them to develop their full capacities, and enable them to raise their aspirations and potential, so that their conditions of life may be improved.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objects, in planning future activities and in setting the donation policy for the year.

Financial Review

Following the decrease in funding from the National Citizen Service contract in 2022/23, the financial objective of the Charity was to ensure it became operationally financially sustainable. Alongside this objective the organisation, aimed to balance the use of unrestricted reserves to enhance and support the services provided to Communities across the country through the Club Community Organisation network.

Income

Total income was £12.9m for the year, increasing by 4% from £12.3m in 2022/23.

There were several large partnerships which commenced in 2023/24, which led to the overall increase in income.

EFL in the Community commenced as a System Partner of Sport England in the year, leading to a total of £0.7m being recognised against costs incurred. Additionally, EFL in the Community delivered community programmes through Commercial partnerships between the EFL and both Sky Bet and Kellogg's contributing £1m and £1.2m respectively. Bank interest increased by £0.2m and a £0.8m accumulated increase across 26 funders. This was offset by the decrease in National Citizen Service funding by £3.4m.

There were several other increases in project funding, with an analysis of income from Donation, Charitable Activities available at note 2 on page 37 and Activities for generating Funds at note 3 on page 38 and Investment Income at note 4 on page 39.

Expenditure

Total expenditure increased by £0.4m, increasing by 3% to £13.4m against £13m in 2022/23. Donations to charitable activities increased by £1m (11% increase) to £9.8m from £8.8m in 2022/23. The increase in donations were driven by the partnerships with Sky Bet and Kellogg's, which led to increases of £0.9m and £1.1m respectively. There are additions of £0.5m of distributions across 26 projects. In addition, the Board of Trustees agreed to provide the largest agreed Business Development Grant of £10k per Club Community Organisation amounting to £0.7m. £0.6m of the grant was distributed in the financial year, against £0.1m in 2022/23, leading to a positive comparative of £0.5m. This was offset by the decrease in National Citizen Service funding by £2.0m.

The Charity's total other costs decreased by £0.6m (14% decrease) to £3.6m from £4.4m. The decrease in costs were due to costs incurred in 2022/23 linked to the larger National Citizen Service contract restructure costs, which were not incurred in 2023/24.

Strategic Risks and Risk Management

Our Risk Management approach is well embedded into our operations and governance structure. To support our Audit and Risk Committee, an operational risk management steering group meets on a quarterly basis to assess existing risks and identify new and emerging risks. The steering group establishes appropriate mitigating actions against all risks and monitor progress in ensuring these are in place across the business.

The group has reporting lines directly into the Senior Management Team and the Audit and Risk Committee (ARC), facilitating the regular discussion of risk management at the most senior level of the organisation.

Minutes of each Audit and Risk Committee meeting are included in every Board pack and the top 5 strategic risks are a standing agenda item at the start of every Board meeting.

During the year, the ARC members have challenged the executive and closely scrutinised the organisation's approach to safeguarding, Health & Safety and cyber security to ensure continued best practice in this area.

The Committee monitors the standards of capability across our network of Community Club Organisations, by overseeing the levels of compliance against the Capability Code of Practice. This provides further assurance to our Board that risks in these areas are effectively controlled.

Through the shared services model the executive of EFL in the Community and the EFL work together to ensure the top strategic risks of both organisations are reviewed to ensure any cross-cutting issues are identified.

The EFL in the Community strategic risks have been grouped under the following key themes, and included here is a summary of risk mitigation controls in place:

Business growth in line with strategic aims and objectives:

A focus on business growth remained a key mitigating control during 2023/24. Diversification of income has long been a key strategic risk identified and monitored through our risk management approach. Working closely with the Audit and Risk Committee the executive developed a series of financial models based to ensure the organisation remains financially sustainable.

Through the commercial partnerships with the EFL, the organisation attained partnerships with both Sky Bet and Kellogg's. The Sky Bet funding provided the opportunity for Club Community Organisations to apply for grants which will enhance community cohesion in their locality.

The Club Community Organisations were funded by Kellogg's to provide football summer camps for thousands of young people throughout England and Wales.

EFL in the Community works closely with the EFL Commercial team to explore new opportunities through commercial sponsorship and partnering discussions for CSR projects that could be delivered and / or supported by the EFL Club Community Organisation network.

Financial / Funding Financial Performance / Financial Viability:

Financial planning and Cost of Living - The trustees have closely monitored the financial plans and the impact of the cost-of-living on the Charity and the impact on its ability to continue as a going concern. Following a review of the organisation's cash flow the trustees believe the organisation is on a positive trajectory and can mitigate any risk impacting financial stability. This is regularly discussed at the Senior Management Team, Audit and Risk Committee and the Board, ensuring that decisions are based on accurate current financial information, with management accounts produced on an increasingly regular basis.

The Audit and Risk Committee continue to challenge and maintain assurance on the organisation's approach to financial management and have oversight of the organisation's control environment. A full set of financial policies and procedures is in place

The release of funding to the EFL in the Community network of Club Community Organisations is subject to a series of checks aligned with compliance with core organisational standards contained within our Capability Code of Practice. This process is subject to segregation of authorisation responsibility in line with the organisation's financial regulations. EFL in the Community does not currently use any external fundraisers or any other direct public fundraising methods and is therefore not regulated by the Fundraising Regulator.

People

A salary benchmarking review was completed in 2022/23 to ensure that the remuneration package offered to staff remained competitive when benchmarked against comparable roles across the charity and public sector.

Our People Advisory Forum meets on a regular basis.

A Staff Satisfactory survey was carried out independently during the early part of the 2023/24 financial year. The level of engagement was very positive with the findings presented to the Board of Trustees.

We continue to have a strong focus on staff health and wellbeing both through our sponsorship at a senior level and the employee Wellbeing Group. We have held a comprehensive programme of events throughout the year to raise awareness of the importance of both good physical and mental health within our workforce.

Reputation

EFL in the Community adopts a proactive approach to mitigating reputational damage through comprehensive communications and marketing planning in addition to maintaining positive relationships with key stakeholders. The appointment of a specialist public affairs agency by the EFL in 2021 continues to have a positive impact on access to key policy makers across both the EFL and EFL in the Community. This has helped maintain our reputation as a trusted partner with a strong reputation on delivering real impact through our network of Clubs and Club Community Organisations.

Through a shared services model, EFL in the Community continues to work with the EFL to deliver improvements and community impact in the areas of Equality, Diversity and Inclusion, Environmental sustainability and measuring Community Impact. Close working to promote the excellent work of the Clubs and their Club Community Organisations in the community resulted in another highly successful "Week of Action" early in 2024; the week coincided with the launch of the Community Impact report which detailed the social return on investment and positive impact that football clubs are having in their communities. We were also able to provide all Clubs and Club Community Organisations with individual impact reports which will be integral to providing evidence to key funders and decision makers at a local and regional level.

We continue to produce the "Clubs in the Community" publication which amplifies the Club and Club Community Organisation story of the positive impacts being achieved across the country.

There is a social media policy in place with mature and embedded processes, which includes the regular monitoring of all channels, together with guidelines for staff relating to the use of social media linked to the organisation. Staff have received media training, and a crisis communications procedure is in place that would be executed in the event of an incident that emerges within the public domain that could cause reputational damage.

Governance

EFL in the Community has a comprehensive suite of governance policies and procedures that are reviewed and approved by the Board. A governance framework is in place that allows the Board to work collaboratively with the executive whilst maintaining the boundaries between the role of trustees and the executive.

The Board and each subcommittee have an approved Terms of Reference in place and minutes of all meetings are available at each Board meeting. EFL in the Community is compliant with all elements of the Sport England Code of Governance (Tier 3) and are working with Sport England to develop an action plan that will ensure compliance with the requirements of the new code.

EFL in the Community launched its 2024-2029 strategy in the summer of 2024. Following consultation with organisational stakeholders the strategy has an increased emphasis on the support which it will provide the Club Community Organisation network to enhance their abilities to provide increased impact to their local communities.

During 2023/24, the Club Community Organisation network continued with their governance and management improvements following the assessments against the revised Capability Code of Practice. The levels of overall compliance with the code increased throughout the year. We continue to provide support and guidance to specific Club Community Organisations on areas of the code that have been identified for improvement.

EFL in the Community requires all potential delivery partners to comply with the code before funding is released, and this now includes organisations that are outside of the Club Community Organisation network on a risk-based approach. A Procurement and Contract Management policy is in place which provides clarity to staff on each stage of procuring goods or services through awarding and managing contracts.

All trustees complete an annual declaration of interest to consider and manage any potential conflicts as they arise. Independent Trustees are recruited based on their experience, knowledge, and expertise through an open recruitment process.

EFL in the Community works with the EFL to review the skills expertise and diversity needs of the Board to assist with decisions about the nominated places on the Board.

A trustee skills audit forms the basis of a skills matrix to identify any skills gaps. In addition to internal expertise, along with the provision of training where required, trustees are assisted by external professional advisors, as appropriate, who advise trustees to enable them to discharge their duties effectively in line with legal obligations and sectoral best practice. The skills matrix exercise has been undertaken in 2024/25.

As part of the organisation strategic review, the organisation has developed a shared service model across the EFL and EFL in the Community to ensure the best offer is provided to both the Club and Club Community Organisation network. The shared service structure will ensure that duplication is avoided, create subsequent efficiencies and will role model the benefits of this good practise .

Data security

A suite of Board approved policies is in place relating to data protection and information security and incorporating the requirements of all current applicable legislation.

An Information Risk Register is in place, documenting the risk related to the processing of both personal and business sensitive information. The Information Risk Register is monitored by the Risk Management steering group which has approved terms of reference and reports directly into SLT, SMT and the Audit and Risk Committee. Data protection and information security is a standing agenda item at both SMT and Board, demonstrating accountability at the EFL in the Community in relation to the management of information risk.

The EFL in the Community IT network is Cyber Essentials Plus certified.

Our Environmental Sustainability Work

This year, EFL in the Community's environmental work has focused on two key areas:

- Continued development of environmental governance for our organisation and the Club Community Organisation network
- Deepening the support offered to the Club Community Organisation network community engagement on environmental issues.

EFL in the Community's Environmental Sustainability priorities in 2023/24 to reduce environmental impact are as follows:

- Continuing to embed initiatives introduced in previous years, including online meetings, a workplace electric vehicle salary sacrifice scheme, and staff training.
- Supporting the EFL to implement operational improvements to our shared office space, including energy efficiency measures, improved waste segregation and monitoring, and the installation of a solar PV system.
- Measuring the impact of delegate travel and accommodation at our network conferences to inform future planned events.

EFL in the Community continues to support our immediate supply chain network of Club Community Organisations to meet the environmental governance requirements in our Capability Code of Practice, and has provided support and training in a number of priority areas this year including energy efficiency, procurement and staff engagement.

Alongside these operational activities, fan and community engagement continues to be a core deliverable of our environmental work.

EFL in the Community once again jointly supported the EFL's "Green Football Weekend" campaign in February 2024, which saw many of our Club Community Organisations take the lead in engaging local fans and communities on environmental sustainability issues.

We have also supported 11 Club Community Organisations to take part in the "Community Climate Captains" project as part of our membership of the European Football for Development Network. The first phase of this took place in May and June 2024, with almost 4,000 fans and participants surveyed about their views on social and environmental issues. Future phases of the project will conduct more in-depth consultation to identify areas of work where the Club Community Organisation network could deliver both social and environmental value.

Carbon Footprint

During the reporting period of 1 July 2023 and 30 June 2024, EFL in the Community's carbon footprint was 75.63 tonnes of carbon dioxide equivalent (tCO₂e).

This is a reduction of 12.38 tCO₂e on last year's footprint. Our overall emissions reduction on our 2019 baseline is 78.94 tCO₂e (51.07%)

Our footprint per FTE employee in 2023/24 was 1.64 tCO₂e, slightly higher than 2022/23. This is a reduction of 0.81 tCO₂e per head since 2019 (32.99%).

The carbon footprint covers all Scope 1 (direct) and Scope 2 (indirect) emissions, and significant categories of Scope 3 (value chain)*

* Scope 1, 2 and 3 are categories of carbon emissions and their sources, as outlined by the [Greenhouse Gas Protocol](#). Note that purchased goods and services has not been included due to data limitations, and delegate travel to events is not reported in Scope 3 for these calculations.

Our footprint findings and initial Carbon Reduction Plan can be accessed on our website:

<https://eflinthecommunity.com/wp-content/uploads/2022/08/Carbon-Reduction-Plan-.pdf>

Statement of Trustees' responsibilities

The Trustees (who are also directors of The Football League (Community) Limited for the purposes 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 charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the reparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to Auditor

The Trustees who held office at the date of approval of this Trustees' report confirm that:

- so far as they are each aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Saffery LLP will therefore continue in office. The Trustees Report, including the Strategic Report, has been approved by the Board of Trustees and signed on behalf of the Board on 25 November 2024.

A handwritten signature in black ink, appearing to read 'L Scully', with a stylized, flowing script.

L Scully

Chair of the Board of Trustees

Company registration number 6469948

Charity registration number 1132689

Independent auditor's report to the members

Opinion

We have audited the financial statements of The Football League (Community) Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 June 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 June 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 24 to 25 the Trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.


During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads 'Saffery LLP'.

.....

Sally Appleton (Senior Statutory Auditor)
for and on behalf of Saffery LLP

Chartered Accountants

Statutory Auditors

10 Wellington Place

Leeds

LS1 4AP

Date: 26 November 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities (incorporating the income and expenditure account) for the year ended 30 June 2024

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2024	Total 2023
		£	£	£	£	£
Income from:						
Donations	2	2,800,000	-	-	2,800,000	4,355,838
Charitable activities	2	-	-	9,456,576	9,456,576	7,583,934
Other trading activities	3	-	-	322,077	322,077	261,100
Investments	4	278,006	-	-	278,006	121,230
Total income		3,078,006	-	9,778,653	12,856,659	12,322,102
Expenditure on:						
Raising funds	3	-	-	(212,550)	(212,550)	(173,994)
Charitable activities	5	(2,857,840)	(700,475)	(9,582,779)	(13,141,094)	(12,869,414)
Total expenditure	5	(2,857,840)	(700,475)	(9,795,329)	(13,353,644)	(13,043,408)
Net income/(expenditure)		220,166	(700,475)	(16,676)	(496,985)	(721,306)
Transfers between funds	12	(220,166)	220,166	-	-	-
Net movement in funds		-	(480,309)	(16,676)	(496,985)	(721,306)
Reconciliation of funds:						
Total funds brought forward		-	5,222,473	28,076	5,250,549	5,971,855
Total funds carried forward		-	4,742,164	11,400	4,753,564	5,250,549

All transactions derive from continuing activities.

There are no other gains/losses other than those included in the statement of financial activities.
The notes on pages 34 to 55 form an integral part of these financial statements.

Balance sheet as at 30 June 2024

	Notes	Group		Charitable company	
		2024	2023	2024	2023
		£	£	£	£
Fixed assets					
Tangible fixed assets	7	36,513	60,750	36,513	60,750
Investments	8	-	-	1	1
Current assets					
Debtors	9	1,185,666	722,033	1,131,331	537,601
Cash at bank and in hand		7,173,456	6,511,972	7,054,186	6,476,138
		<hr/>	<hr/>	<hr/>	<hr/>
		8,359,122	7,234,005	8,185,517	7,013,739
Creditors: amounts falling due within one year	10	(3,642,071)	(2,044,206)	(3,577,994)	(1,911,047)
		<hr/>	<hr/>	<hr/>	<hr/>
Net current assets		4,717,051	5,189,799	4,607,523	5,102,692
		<hr/>	<hr/>	<hr/>	<hr/>
Net assets		4,753,564	5,250,549	4,644,037	5,163,443
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Funds:					
Unrestricted funds		-	-	-	-
Restricted funds		11,400	28,076	11,400	28,076
Designated funds		4,742,164	5,222,473	4,632,637	5,135,367
		<hr/>	<hr/>	<hr/>	<hr/>
	12	4,753,564	5,250,549	4,644,037	5,163,443
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 34 to 55 form an integral part of these financial statements.
These financial statements were approved by the Board of Trustees on 25th November 2024

Signed on behalf of the Board of Directors



L Scully

Chair of the Board of Trustees

Company registration number 6469948

Charity registration number 1132689

Consolidated cash flow statement *for the year ended 30 June 2024*

	Note	2024 £	2023 £
Net cash inflow/ (outflow) from operating activities	13	400,893	(3,490,593)
Returns on investments and servicing of finance	14	278,006	121,230
Capital expenditure and financial investment	14	(17,415)	2,741
		<hr/>	<hr/>
Cash inflow/(outflow) before use of liquid resources and financing		661,484	(3,366,622)
Financing		-	-
		<hr/>	<hr/>
Increase / (decrease) in cash in the year		661,484	(3,366,622)
		<hr/>	<hr/>
		2024	2023
Reconciliation of net cash flow to movement in net funds			
Increase / (decrease) in cash in the year		661,484	(3,366,622)
Cash at bank and in hand:			
At 1 July 2024		6,511,972	9,878,594
		<hr/>	<hr/>
At 30 June 2024		7,173,456	6,511,972
		<hr/>	<hr/>

The notes on pages 34 to 55 form an integral part of these financial statements.

Notes to the accounts for the year ended 30 June 2024

1. Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2011, the Companies Act 2006, the Statement of Recommended Practice applicable to charities (FRS 102) and applicable accounting standards and under the historical cost convention.

The consolidated financial statements incorporate the financial statements for the Charity and its subsidiary FLT Community Trading Ltd on a line-by-line basis. The Charitable company is taking advantage of the exemption in s408 of the Companies Act 2006 not to present its individual Statement of Financial Activities.

Reconciliation with Generally Accepted Accounting Practice

In applying the accounting policies required by FRS102 and the Charities SORP, a sum of £422,335 of "in kind" support by EFL has been added to both income and expenditure in the 2024 figures and £389,521 in the 2023 comparative figures.

Going Concern

The Company's business activities, together with the factors likely to affect its future development, performance and position are set out in the Trustees' Report on pages 2 to 25. The company has considerable financial resources and as a consequence, the trustees believe that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook. Following review of the company's cash flow, the trustees believe the organisation can mitigate any risk impacting the company's financial stability. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Voluntary income

Voluntary income made up of donations from football funding bodies is included in the year in which it is receivable, which is when the company becomes entitled to the resource.

Activities for generating funds

Income received relates to amounts gifted to the charitable company from FLT Community Trading Limited.

Notes (continued)

1. Accounting policies (continued)

Investment income

Investment income relates to interest receivable from the investment of cash surpluses in bank accounts. Investment income from these funds is transferred to unrestricted funds in accordance with the terms of the relevant fund.

Resources expended

Resources expended have been charged to the statement of financial activities on an accruals basis. Direct charitable expenditure relates to the distribution of funds. Support costs are also incurred to enable the charitable company to provide these activities.

Unrestricted funds

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

Designated funds

Designated funds are unrestricted funds which are earmarked by the trustees for particular purposes.

Restricted funds

Restricted funds are funds that can only be used for restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a restricted purpose.

Awards of funding to delivery partners

Funding and donations are awarded by management on a case-by-case basis, upon application. Applications are accepted if they meet all the required criteria and otherwise rejected. Funding would be treated as binding upon written confirmation of acceptance, sent to the recipient.

Investments

Investments are stated at cost net of any provision for impairment.

Depreciation and tangible fixed assets

Capital purchases of £250 or more are charged to tangible fixed assets.

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation on tangible fixed assets is calculated on a straight line basis and aims to write down their cost to their estimated residual value over their expected useful lives as follows:

Computer software	3 years
Computer hardware and fixtures and fittings	4 years

Debtors

Trade and other debtors are recognised at the settlement amount. No trade discounts are offered.

Notes (continued)

1. Accounting policies (continued)

Creditors

Creditors and provisions are recognised where the charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party. Creditors are recognised at the settlement amount after allowing for any trade discounts due.

Pension costs

The company contributes to defined contribution pension schemes on behalf of employees. The amount charged in the statement of financial activities is the amount payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Taxation

The entity, as a registered charity, is exempt from taxation on its income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Notes (continued)

2. Income from Donations and Charitable Activities

Group	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Professional Footballers' Association	2,800,000	-	2,800,000	2,810,000
University of South Wales		2,166,467	2,166,467	2,083,448
National Citizen Service		1,322,735	1,322,735	4,698,678
Kellogg's		1,228,818	1,228,818	-
Sky Bet		1,000,000	1,000,000	-
Sport England		722,337	722,337	-
Ferrero		638,000	638,000	631,715
Football League Limited donation "in kind"		422,335	422,335	389,521
The Football Association		354,000	354,000	117,249
Youth Endowment Fund		341,145	341,145	148,045
Greater London Authority		297,238	297,238	-
The Football Association of Wales		242,650	242,650	122,750
Lancashire County Council		128,654	128,654	-
HM Prison and Probation Service		123,294	123,294	-
The Football League Limited		100,784	100,784	-
Lancashire NHS Trust		95,249	95,249	166,855
NHS Great Manchester Integrated Care		45,000	45,000	45,000
Secretary of State for the Home Department		39,460	39,460	123,274
Skills for Care		36,747	36,747	-
Premier League Charitable Fund		35,343	35,343	-
Greater Sports		30,000	30,000	15,000
UEFA		28,000	28,000	-
Other		22,777	22,777	48,529
National Citizen Service CIC		20,196	20,196	79,385
The Growth Company		15,347	15,347	-
Department of Work and Pensions		-	-	453,073
Youth Futures Foundation		-	-	7,250
	<hr/>	<hr/>	<hr/>	<hr/>
	2,800,000	9,456,576	12,256,576	11,939,772
	<hr/>	<hr/>	<hr/>	<hr/>

Unrestricted funds in 2024 were received from the Professional Footballers' Association £2,800,000 (2023: £2,810,000).

The Football League Limited provided "in kind" donations of goods and services £422,335 (2023: £389,521).

Notes (continued)

3. Activities for generating funds

The charitable company has one trading subsidiary, FLT Community Trading Limited, a company incorporated in England and Wales. The charitable company owns the entire share capital of this company being £1 ordinary share. FLT Community Trading Limited obtains funding from commercial partners and distributes this to Club Community Organisations on the partners' behalf throughout the year. Any surplus at the end of the year is gifted to The Football League (Community) Limited.

A summary of the trading result of FLT Community Trading Limited is shown below. Audited financial statements for the year ended 30 June 2024 are filed with the Registrar of Companies. A Gift Aid donation of the taxable profit of £109,527 (2023: £87,106) was made to The Football League (Community) Limited.

	2024 £	2023 £
Turnover	322,077	261,100
Cost of sales	(209,250)	(170,625)
	<hr/>	<hr/>
Gross profit	112,827	90,475
Administrative expenses	(3,300)	(3,369)
	<hr/>	<hr/>
Operating profit	109,527	87,106
Gift aid donation to The Football League (Community) Limited	(109,527)	(87,106)
	<hr/>	<hr/>
Profit/(Loss) for the year	-	-
	<hr/>	<hr/>
The aggregate of the assets, liabilities and funds was:		
	2024 £	2023 £
Assets	173,605	370,914
Liabilities	(173,604)	(370,913)
	<hr/>	<hr/>
Funds	1	1
	<hr/>	<hr/>

Notes (continued)

4. Investment income

	2024 £	2023 £
Bank interest receivable	278,006	121,230
	<u> </u>	<u> </u>

5. Resources expended

Group	2024 £	2023 £
(i) Analysis of total resources expended		
Staff costs	2,323,872	3,133,984
Support costs	1,238,964	1,084,539
Other direct costs	9,790,808	8,824,885
	<u> </u>	<u> </u>
	13,353,644	13,043,408
	<u> </u>	<u> </u>
	£	£
(ii) Analysis of support costs		
Telephone, postage, stationery and printing	41,761	63,730
Employee medical costs	29,162	33,918
Motor, meeting and travel costs	210,990	170,924
Staff training and advertising	104,329	69,169
Subscriptions and printing	40,365	43,965
Marketing	128,248	87,026
Legal & professional costs	404,436	306,652
Depreciation and financial costs	59,581	83,948
Computer system support	128,580	111,184
Rent, rates, light, heat & cleaning costs	85,302	91,823
Governance Costs	6,210	22,200
	<u> </u>	<u> </u>
	1,238,964	1,084,539
	<u> </u>	<u> </u>

Notes (continued)

5. Resources expended (continued)

(iii) Analysis of other direct costs

	2024 £	2023 £
Donations to schemes	9,769,058	8,802,685
Other costs	21,750	22,200
	<hr/>	<hr/>
	9,790,808	8,824,885
	<hr/>	<hr/>

(iv) This is stated after charging

	£	£
Auditors remuneration	21,750	21,000
Depreciation	41,652	43,182
Trustees expenses	7,050	1,415
	<hr/>	<hr/>
	70,452	65,597
	<hr/>	<hr/>

All donations to schemes relate to donations made to the Club Community Organisations of football clubs and other third sector organisations to support the promotion of improving health and wellbeing; raising aspirations and realising potential and building stronger, more cohesive communities. Projects supported include schemes to develop the social and life skills of young persons; to provide educational opportunities for young people; and to improve health and fitness for all in local communities.

In line with the charity's reserves policy, any amounts in excess of the strategic reserves will be planned for investment by the Trustees to further the charity's objectives.

Notes (continued)

6. Staff numbers and costs

Group	2024 £	2023 £
Employee costs during the year amounted to:		
Wages and salaries	1,885,171	2,661,105
Social security costs	198,926	264,963
Other pension costs	239,775	207,916
	<hr/>	<hr/>
	2,323,872	3,133,984
	<hr/>	<hr/>
 Average monthly number of persons employed by the Company during the period excluding directors:	 46	 58
	<hr/>	<hr/>

None of the trustees received any remuneration in respect of their services as directors of the Company (2023: £nil). The expenses received by trustees in the year totals £7,049 (2023: £1,414).

Total contributions to the defined contribution scheme amounted to £239,775 (2023: £207,916). Payments of £nil were outstanding as at 30 June 2024 (2023: £nil).

There was one employee paid between £80,000 and £90,000 (2023: nil).

There were two employees paid between £70,000 and £80,000 (2023: three).

There were three employees paid between £60,000 and £70,000 (2023: three).

During 2023-24, employee benefits of the key management personnel of the Company comprising the Director of Community and an average of 7 within the Senior Management Team total £686,694 (2023: £712,367). No restructure costs were included in the calculation of the Senior Management Team total. Trustee roles are voluntary and received £nil remuneration (2023: £nil).

Redundancy costs of £nil (2023: £284,317) are included within Wages and Salaries. Prior year costs relate to the restructure of the organisation. Of these, £nil (2023: £188,450) were ex-gratia.

Notes (continued)

7. Tangible fixed assets

Group	Computer Hardware & Fittings	Computer Software	Office Equipment	Total
	£	£	£	£
Cost				
At 1 July 2023	139,668	97,229	9,243	246,140
Additions	1,479	13,416	2,520	17,415
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	141,147	110,645	11,763	263,555
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 July 2023	(118,001)	(58,723)	(8,666)	(185,390)
Charge in year	(11,723)	(29,037)	(892)	(41,652)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	(129,724)	(87,760)	(9,558)	(227,042)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 30 June 2023	21,667	38,506	577	60,750
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	11,423	22,885	2,205	36,513
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes (continued)

7. Tangible fixed assets (Continued)

Charity	Computer Hardware & Fittings £	Computer Software £	Office Equipment £	Total £
Cost				
At 1 July 2023	139,668	69,225	9,243	218,136
Additions	1,479	13,416	2,520	17,415
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	141,147	82,641	11,763	235,551
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation				
At 1 July 2023	(118,001)	(30,719)	(8,666)	(157,386)
Charge in year	(11,723)	(29,037)	(892)	(41,652)
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	(129,724)	(59,756)	(9,558)	(199,038)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value				
At 30 June 2023	21,667	38,506	577	60,750
	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	11,423	22,885	2,205	36,513
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes (continued)

8. Investments

Group and charitable company	Shares in subsidiary	
	2024 £	2023 £
Cost and net book value		
Investment in subsidiary	1	1
	<hr/>	<hr/>

FLT Community Trading Limited is a wholly owned trading subsidiary of The Football League (Community) Limited and is registered in England and Wales and incorporated in Great Britain. FLT Community Trading Limited received funds from commercial partners which are distributed to community schemes on the partners' behalf, with any surplus gifted to The Football League (Community) Limited.

A summary of the trading results of FLT Community Trading Limited is shown at note 3 above.

Notes (continued)

9. Debtors

	Group		Charitable company	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	615,191	606,622	615,191	477,801
Other debtors	7,860	7,500	7,200	7,500
Prepayments and accrued income	562,615	107,911	508,940	52,300
	<u>1,185,666</u>	<u>722,033</u>	<u>1,131,331</u>	<u>537,601</u>

Accrued income is recognised as an asset where grants have been awarded prior to the receipt of monies from the funding body. The timing of monies received from the funding body is dependent on the contractual terms.

10. Creditors: amounts falling due within one year

	Group		Charitable company	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	147,827	102,515	147,827	102,432
Accruals and deferred income	3,422,893	1,868,717	3,358,816	1,757,117
Social security and other taxes	71,351	72,974	71,351	51,498
	<u>3,642,071</u>	<u>2,044,206</u>	<u>3,577,994</u>	<u>1,911,047</u>

Accruals are recognised where grants have been awarded pre-year end and the monies are paid post year end. Accruals are also recognised on the basis that if distributions were not made then an obligation would exist to return the monies back to the funding body net of any entitlement to retained management charges.

Deferred income is recognised where cash received exceeds grants awarded and the amount of cash received does not meet the criteria to be recognised as voluntary income.

Notes (continued)

11. Analysis of net assets between funds

Group	Unrestricted funds	Designated funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£	£
Fund balances at 30 June 2024 represented by:					
Fixed assets	-	36,513	-	36,513	60,750
Current assets	-	4,705,651	3,653,471	8,359,122	7,234,006
Current liabilities	-	-	(3,642,071)	(3,642,071)	(2,044,206)
	-	4,742,164	11,400	4,753,564	5,250,549

Charitable company	Unrestricted funds	Designated funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£	£
Fund balances at 30 June 2024 represented by:					
Fixed assets	-	36,513	-	36,513	60,750
Current assets	-	4,596,124	3,589,393	8,185,517	7,013,740
Current liabilities	-	-	(3,577,993)	(3,577,993)	(1,911,047)
	-	4,632,637	11,400	4,644,037	5,163,443

Notes (continued)

12. Reconciliation of movements in funds

Group	At 1 July 2023	Incoming Resources	Outgoing resources	Transfers	At 30 June 2024
Restricted funds					
Total restricted funds	28,076	9,778,653	(9,795,329)	-	11,400
Designated funds					
Business Development Grants	-	-	(566,402)	720,000	153,598
Strategic reserve	2,325,000	-	-	(175,000)	2,150,000
Designated funds	2,897,473	-	(134,073)	(324,834)	2,438,566
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total designated funds	5,222,473	-	(700,475)	220,166	4,742,164
General funds					
Total general funds	-	3,078,006	(2,857,840)	(220,166)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	5,250,549	12,856,659	(13,353,644)	-	4,753,564
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The net movement of unrestricted funds was a decrease of £480,309 (2023: decrease of £527,759).

The decrease of unrestricted funds included £90,061 which was funds allocated to expenditure agreed to be incurred by the Board of Trustees to help support the Club Community Organisation network. £45,120 were costs incurred in the recruitment of members of the Board of Trustees and a Senior Executive.

£720,000 was allocated in the year ended 30 June 2024 to provide a £10,000 Business Development Grant to support all 72 Club Community Organisations for new projects and infrastructure and is shown within designated funds. The £566,402 relates to the distribution of these New Business Grants, with the balance being distributed in the year ending 30 June 2025.

The net movement of restricted funds was a decrease of £16,676 (2023: increase of £193,547). The restricted funding relates to funds received in 2024, which have been agreed to be allocated against costs which will be incurred in the future. This relates to grant funding, which has been recognised in the financial year, in accordance with The Charities Statement of Recommended Practice, however the expenditure will be incurred after 30 June 2024.

Notes (continued)

12. Reconciliation of movements in funds (Continued)

In order to protect the charitable company from any unforeseen adverse movements in income or expenses, the trustees have designated a sum of £2,150,000 of the free reserves of the charitable company as a strategic reserve. The figure has been calculated using a risk-based scenario approach, considering the financial impact of the most material income retained by the organisation and a provision for reorganisation costs involved in closing down individual projects. This resulted in a £175,000 reduction in the reserve. The trustees will consider the best use of the remaining unrestricted funds over the course of the coming 12 months.

13. Reconciliation of changes in resources to net cash outflow from operating activities

Group	2024 £	2023 £
Net incoming resources	(496,985)	(721,306)
Investment Income	(278,006)	(121,230)
Depreciation	41,652	43,182
Decrease/(Increase) in debtors	(463,632)	2,079,184
Increase/(Decrease) in creditors and deferred income	1,597,864	(4,770,423)
	<hr/>	<hr/>
Net cash inflow / (outflow) from operating activities	400,893	(3,490,593)
	<hr/>	<hr/>

14. Analysis of cash flows for headings in the cash flow statement

	2024 £	2023 £
Cash inflow from returns on investments and servicing of finance		
Interest receivable and other similar income	278,006	121,230
	<hr/>	<hr/>
Cash outflow from capital expenditure and financial investment		
Payments to acquire tangible fixed assets	17,415	-
	<hr/>	<hr/>

Notes (continued)

15. Company Limited by guarantee

The Company does not have any share capital. The Company's assets are guaranteed by The Football League Trust Limited (registered company no. 6466997) up to a sum not exceeding £1.

16. Related party transactions

By the charitable company's nature, The Football League (Community) Limited may enter a number of transactions in the normal course of its operations with the Football Association, the Premier League Limited and the Professional Footballers' Association.

Voluntary income includes £2,800,000 (2023: £2,810,000) which was received directly from the Professional Footballers' Association. The balance due at the end of the year was £nil (2023: £nil).

At the year end, FLT Community Trading Limited owed £nil to the Football League Community Limited (2023: £nil).

During the year, the Football League Limited, (the ultimate parent of the Company) and the Football League (Community) Limited entered into a number of transactions in the normal course of business, totalling £2,163,964 (2023: £749,354). At the year end, the Football League (Community) Limited was owed £47,464 by the Football League Limited in 2023 the Football League (Community) Limited owed the Football League Limited £nil.

In addition, the Football League Limited donated goods and services to the charitable company on a free of charge basis to a value of approximately £422,355 (2023: £389,521). In compliance with the requirements of FRS102, these amounts have been added to income and expenditure in the appropriate years.

17. Ultimate parent company and controlling party

The Football League (Community) Limited (Company registered number 6469948) is a wholly owned charitable subsidiary of The Football League Trust Limited (Company registered number 6466997) and is registered in England and Wales and incorporated in Great Britain.

The Football League Trust Limited is, in turn, a wholly owned subsidiary of The Football League Limited (Company registered number 80612).

The Football League (Community) Limited is excluded from consolidation on the grounds that its relationship with The Football League Limited does not meet the criteria for a parent and subsidiary relationship to exist as it does not have the voting rights to have control over the Football League (Community) Limited board or the power to remove or appoint trustees in order to gain such control.

The largest group in which the results of the Company are consolidated is that headed by Football League (Community) Limited. No other group financial statements include the results of the Company. The consolidated financial statements of the Group are available to the public from Companies House, Crown Way, Cardiff, CF14 3UZ.

Notes (continued)

18. Comparative Information

Comparative Consolidated statement of financial activities (incorporating the income and expenditure account) for the year ended 30 June 2023

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£	£
Income from:						
Donations	2	4,355,838	-	-	4,355,838	6,296,479
Charitable activities	2	-	-	7,583,934	7,583,934	19,585,091
Other trading activities	3	-	-	261,100	261,100	100,000
Investments	4	121,230	-	-	121,230	4,764
Total income		4,477,068	-	7,845,034	12,322,102	25,986,334
Expenditure on:						
Raising funds	3	-	-	(173,994)	(173,994)	(63,675)
Charitable activities	5	(4,265,092)	(739,735)	(7,864,587)	(12,869,414)	(25,053,136)
Total expenditure	5	(4,265,092)	(739,735)	(8,038,581)	(13,043,408)	(25,116,811)
Net income/(expenditure)		211,976	(739,735)	(193,547)	(721,306)	869,523
Transfers between funds	12	(211,976)	211,976	-	-	-
Net movement in funds		-	(527,759)	(193,547)	(721,306)	869,523
Reconciliation of funds:		-	5,750,232	221,623	5,971,855	5,102,332
Total funds brought forward		-	-	-	-	-
Total funds carried forward		-	5,222,473	28,076	5,250,549	5,971,855

Notes (continued)

18. Comparative Information (Continued)

Comparative Incoming Resources

Group	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
National Citizen Service	1,555,838	3,142,840	4,698,678	14,240,908
Professional Footballers' Association	2,800,000	10,000	2,810,000	2,800,000
University of South Wales	-	2,083,448	2,083,448	2,019,261
Move and Learn	-	631,715	631,715	572,600
Department of Work and Pensions	-	453,073	453,073	3,915,780
English Football League donation "in kind"	-	389,521	389,521	499,751
Lancashire NHS Trust	-	166,855	166,855	71,606
Youth Endowment Fund	-	148,045	148,045	235,186
Home Office	-	123,274	123,274	-
The Football Association of Wales	-	122,750	122,750	-
Football Association	-	117,249	117,249	216,200
National Citizen Service CIC	-	79,385	79,385	-
Other	-	48,529	48,529	55,400
NHS Great Manchester Integrated Care	-	45,000	45,000	-
Greater Sports	-	15,000	15,000	-
Youth Futures Foundation	-	7,250	7,250	136,859
Sport England	-	-	-	778,362
Wembley National Stadium Trust	-	-	-	265,000
Education and Skills Funding Agency	-	-	-	74,657
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	4,355,838	7,583,934	11,939,772	25,881,570
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Notes (continued)

18. Comparative Information (continued)

Comparative Analysis of net assets between Funds

Group	Unrestricted funds	Designated funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£	£
Fund balances at 30 June 2023 represented by:					
Fixed assets	-	60,750	-	60,750	106,673
Current assets	-	5,161,723	2,072,282	7,234,005	12,679,811
Current liabilities	-	-	(2,044,206)	(2,044,206)	(6,814,629)
	-	5,222,473	28,076	5,250,549	5,971,855
Charitable company	Unrestricted funds	Designated funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£	£
Fund balances at 30 June 2023 represented by:					
Fixed assets	-	60,750	-	60,750	106,674
Current assets	-	5,074,617	1,939,123	7,013,740	12,562,647
Current liabilities	-	-	(1,911,047)	(1,911,047)	(6,730,952)
	-	5,135,367	28,076	5,163,443	5,938,369

Notes (continued)

18. Comparative Information (Continued)

Group	At 1 July 2022	Incoming Resources	Outgoing resources	Transfers	At 30 June 2023
Restricted funds					
Total restricted funds	221,623	7,845,034	(8,038,581)	-	28,076
Designated funds					
Business Development Grants	200,687	-	(190,201)	(10,486)	-
Strategic reserve	1,770,000	-	(493,621)	1,048,621	2,325,000
Designated funds	3,779,545	-	(55,913)	(826,159)	2,897,473
Total designated funds	5,750,232	-	(739,735)	211,976	5,222,473
General funds					
Total general funds	-	4,477,068	(4,265,092)	(211,976)	-
Total Funds	5,971,855	12,322,102	(13,043,408)	-	5,250,549

Notes (continued)

Officers for the year ending 30 June 2024

Directors

Liam Scully

Charlotte Hill OBE – resigned 26 February 2024

Roger Davidson

Trevor Birch

Andy Williamson OBE – resigned 15 June 2024

Dave Palmer

Nick Perchard

Louise Gear

Uma Cresswell

Carol Shanahan

Roger Shepherd – appointed 13 May 2024

Ashley Hackett – appointed 13 May 2024

Company Secretary

Andrew Sellers – appointed 21 November 2024

Cathy Abraham – resigned 21 November 2024

Who We Work With

EFL in the Community Registered address and principle address

EFL House, 10-12 West Cliff, Preston, PR1 8HU.

Charity registered number 1132689

Bankers: Barclays Bank PLC, 2-4 Birley Street, Blackpool, Lancashire, FY1 1DU.

Solicitors: Farrer & Co LLP, 66 Lincoln's Inn Fields, London, WC2A 3LH.

Auditor: Saffery LLP Chartered Accountants and Registered Auditor, 10 Wellington Place, Leeds, LS1 4AP



Notes (continued)

Directors as at 25 November 2024

Liam Scully
Roger Davidson
Trevor Birch
Nick Perchard
Louise Gear
Uma Cresswell
Carol Shanahan OBE
David Palmer
Roger Shepherd
Ashley Hackett
Caroline Artis
Dan Plumley – appointed 18 July 2024

Company Secretary

Andrew Sellers – appointed 21 November 2024