

THE ENGLISH SCHOOLS' FOOTBALL ASSOCIATION

England & Wales · Charity number 1173338

Details

Other names ESFA

Status Registered

Legal form CIO

Company number [CE011017](#)

Registered 2017-06-08

Register [View on the Charity Commission register](#)

Contact

Address English Schools Football Ass.
4 Parker Court
Staffordshire Technology Park
Stafford
ST18 0WP

Phone 01785785970

Email andrea.chilton@schoolsfa.com

Website <https://schoolsfootball.org/>

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) THE MENTAL MORAL AND PHYSICAL DEVELOPMENT AND IMPROVEMENT OF SCHOOL CHILDREN AND STUDENTS UP TO TWENTY YEARS OF AGE THROUGH THE MEDIUM OF ASSOCIATIONFOOTBALL;(2) TO FURTHER SUCH OTHER PURPOSES WHICH MAY BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AS THE TRUSTEES SEE FIT FROM TIME TO TIME.

Activities: The mental, moral and physical development and improvement of school children and students up to twenty years of age through the medium of association football

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£1,307,805	£1,194,231	£2,210,369	13
2024-06-30	£1,281,753	£1,247,534	£2,096,795	13
2023-06-30	£1,278,479	£1,237,820	£2,062,577	14
2022-06-30	£1,148,267	£1,098,181	£2,008,855	18
2021-06-30	£850,140	£665,954	£1,958,769	16

Trustees

Name	Role	Appointed
MICHAEL COYNE	Chair	2017-07-01
Alma Louise Donohoe		2025-01-01
Anthony James		2024-07-06
Ben William Grant		2025-01-01
Gavin Neil Rusling		2025-07-05
Nicholas Loftus		2021-07-27
PHILIP HARDING		2018-07-01
Paul Jackson		2023-07-08
Stuart Botham		2021-07-27
Toyin Higgs		2025-01-01

THE ENGLISH SCHOOLS' FOOTBALL ASSOCIATION

England & Wales - Charity number 1173338

Accounts

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

TRUSTEES ANNUAL REPORT

FOR THE 2024-25 SEASON

1 JULY 2024 to 30 JUNE 2025

Objectives

The objectives of the English Schools' Football Association (ESFA) were:

- The mental, moral and physical development and improvement of school children and students up to twenty years of age through the medium of association football
- To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time

These objectives were delivered through a small paid workforce and a national volunteer base, who between them carry out:

- Local and national football competitions for schools
- Representative football for talented players
- Development opportunities to attract new players
- Acted as a governing body for the schools' game in England

Financial Report

The 2024-25 season was funded by a turnover of c.£950,000 from sponsorship, partnerships and grant funding. The remainder was self-generated from activities such as national competition entry fees and interest from reserves.

The ESFA had budgeted for a £13,316 loss for the 2024-25 financial year and out turned a £113,574 profit. The major contributors to the change in position were as followed:

- Increased income:
 - £24,291 from new and existing sponsors, which incurred some associated costs
 - £9,360 additional interest received from investing more of the reserve funding
 - £32,420 from national competition entry fees and discipline
- Expenditure savings:
 - £48,386 on the Council and AGM expenditure and the international programme
- Mandatory investment:
 - £13,159 additional spend on ESFA headquarters to comply with various legislation, such as insurance requirements, safeguarding and health and safety

Trustees agreed that the £113,579 profit would be retained in reserves to offset the budgeted deficit for season 2025-26. Trustees plan to disburse the remainder of the surplus during the 2025-26 financial year.

With regards to risk, the Trustees aimed to invest in low-risk funds that maximise interest. With regards to ethics, the Association would not invest in funds or companies whose activities obviously conflict with those of the ESFA.

A reminder that the balance sheet on the financial statements was a snapshot in time, on the 30 June 2025, and the Association's financial position was fluid.

The Trustees committed to provide support for Member Associations during the 2024-25 season. £65,186 was disbursed on Members' behalf by the ESFA as follows:

- £23,470 in various development, futsal and disability grants
- £2,962 in Association safeguarding resources
- £6,600 County SFA affiliations
- £15,000 representative football insurance
- £18,869 support for the national Champions Cups

Achievements and activities

For ESFA Schools' football there were:

- 43,198 male or mixed football teams that took part in activity in 2024-25 season
- 22,664 female only football teams that took part in activity in 2024-25 season

This included activity for specialist schools, for example teams in Muslim faith schools

In addition, outside of national and Members' competitions:

- 6,492 disabled players took part in bespoke activity
- 188,016 boys took part in extracurricular football, including football tasters
- 132,545 girls took part in extracurricular football, including football tasters
- of those 16,000 were on the special educational needs register

For ESFA Representative football there were:

- 940 teams in season 2024-25, of which half had taken part in the ESFA national Champions Cup competitions
- 2 international squads: an U15 girls and an U18 boys

Plans for the future

ESFA Trustees have an approved financial plan to deliver their commitment to sustainable, consistent, high quality schools' football, locally and nationally for all who want it.

This includes a commitment to:

- Further develop sustainable, consistent, high quality schools' football, locally and nationally
- A vibrant, committed and engaged Membership which is supported to deliver schools' football
- A stable national structure which creates entry points for football at any age, and provides for progression through the game
- Age, culture, ability and gender-appropriate access to schools' football is provided, focusing on new entrants to the sport
- Collaboration which effectively sustains and develops opportunities to participate
- Good Governance
- Good financial health

To meet the ESFA's charitable objectives the activities of the Association will be monitored and improvements sought whenever possible.

Honorary Auditor Report

The Honorary Auditors (HA's) have throughout the season, received copies of Trustees and Council Minutes. HA's Gavin Hawkins, Jackie Brown and Allan Reed met online with the Chair of Trustees, Chief Executive Officer, and other senior staff members to review the performance, governance, and operational effectiveness of the Association during the 2024–2025 season.

Nick Sanders, replaced Allan Reed at the AGM Part 1, and was able to join the HA's in meeting with Dawn Howard to review the financial position of the organisation in September. The HA's wish to record their thanks to retiring HA Allan Reed for his service to the ESFA over many years.

The meetings provided a comprehensive overview of progress, challenges, and future priorities.

Finance

In attendance: Mike Coyne (Chair of Trustees), Andrea Chilton (CEO) and Dawn Howard (Finance Director)

The 2024–25 financial year will report a profit of £113,000, substantially exceeding the forecast budget. This positive result is largely due to increased competition entry fee income, sponsorship, and improved bank interest returns. The surplus will be transferred to reserves to offset a projected deficit of £91,000 in 2025–26.

While the financial position is currently stable, challenges remain in securing sustainable income. PlayStation and Arnold Clark terminated their sponsorship contracts with appropriate notice, and both have confirmed that this is not due to any failure on the ESFA's part. Consequently, the ESFA must focus on diversifying income streams and reducing reliance on sponsorship. The recently appointed Trustees bring valuable business, marketing, and promotional expertise to support this goal.

Whilst future sponsorship funding is uncertain, the association continues to look for alternative funding streams. This season has seen the first of the ESFA Coaching Camps delivered by ESFA Enterprises, and whilst we are not required to report on the performance of the trading company, it is worth noting that participant feedback was highly positive, and future camps are expected to be profitable after a loss this year largely attributable to setup and one-off costs. Profit gained from ESFA Enterprises is intended to support membership in future years. It is noted that staff volunteered time to support these activities — a practice that is unsustainable in the long-term.

The international programme remains an unfunded activity and, as such, is considered high risk. It is currently recommended that the programme be paused for one year to explore alternative opportunities. The programme's limited participation reach has made it less attractive to potential sponsors.

Chief Executive Officer

In attendance: Andrea Chilton (CEO)

The appointment of new Trustees from business backgrounds has strengthened the Board's collective expertise, particularly in marketing, promotion, EDI and income diversification. Trustees and Council members remain committed to ensuring the ESFA's ongoing development and stability.

Engagement across competitions remains strong, with participation levels increasing year-on-year. Schools Football Week continues to grow in reach and participation, contributing positively to the Association's objectives.

Following the FA restructure, engagement with the FA has improved significantly, leading to a better mutual understanding of the ESFA's work and priorities.

The CEO reported feeling well supported by both the Council and Trustees. The discussion confirmed that HQ roles and working practices are effective

The ESFA website/portal now successfully manages all safeguarding matters and data exchange. Further integration with FA systems is being explored to minimise duplication while maintaining the ESFA portal for commercial purposes.

Staff Discussion: PR, Marketing and Communications

In attendance: Sarah Kearney (PR, Marketing and Communications Manager)

A meeting was held with Sarah Kearney, PR, Marketing and Communications Manager, who will shortly be leaving the organisation after 11 years of service. Sarah reflected positively on her time at the ESFA, expressing pride in her contribution and the organisation's achievements.

She reported feeling well supported by the CEO and colleagues and valued the opportunity to gain managerial experience. She appreciated the resources and support she had received to grow her role and responsibilities and wished to place on record her thanks to all at the ESFA who had encouraged her.

Sarah noted that the Finals at the end of the season, while a highlight showcasing the breadth of competitions and youth participation, can be demanding for a relatively small team.

It was suggested that salary structures should be reviewed to ensure the ESFA can attract and retain high-calibre staff, supporting long-term stability and staff wellbeing.

Outgoing Chair Discussion

In attendance: Nick Loftus (Chair)

The Honorary Auditors also met with Nick Loftus, the outgoing Chair of the ESFA. Nick described serving as Chair as an honour and privilege, particularly enjoying representing the organisation at events and attending the national Finals.

Nick recommended consideration of a two-year term for future Chairs to allow greater continuity and enable the Vice-Chair to settle into the role. He also suggested the creation of a formal Past-Chair role to retain experience and ensure smooth succession planning could be considered.

Nick highlighted improvements in the representation and effectiveness of Council, noting that working groups are being used proactively to undertake specific projects, led by interested Council members. He also conducted one-to-one meetings with Council Members early in his year as Chair, which provided valuable insights — a practice that should continue annually.

Conclusion

The ESFA has delivered another strong year of growth, engagement, and financial improvement, underpinned by dedicated leadership and a clear strategy. Staff feel valued and are happy in their working environment and are appreciated by members in schools, Districts and Counties for the work they undertake and the support and guidance they provide.

Whilst the ESFA remains in a strong position to build upon this progress and achieve further success in 2025–26, attention needs to be paid to identifying new sponsors and income to replace the loss of two valuable sponsorship contracts.

Key considerations for the coming year, which are already identified as priorities within the Business Plan and staff targets, include:

- Diversifying income streams to reduce dependency on sponsorship.
- Reviewing staff structure and remuneration to maintain workforce sustainability.
- Implementing the recommendations on Chair tenure and Council working groups.
- Continuing to enhance digital systems and FA collaboration.

The Honorary Auditors wish to record their sincere thanks to the Chief Executive, her staff, Council Members, and Trustees for their tireless efforts to provide young people across the country with opportunities to participate in school football at such a high standard.

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2025

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2024 TO 30TH JUNE 2025

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2025LEGAL AND ADMINISTRATIVE DETAILS

<u>CHARITY NUMBER:</u>	1173338
<u>TRUSTEES:</u>	M COYNE (CHAIR) A DONOHOE (Appointed 1 January 2025) B GRANT (Appointed 1 January 2025) G RUSLING (Appointed 5 July 2025) M ROBINSON (Resigned 5 July 2025) N LOFTUS P HARDING P JACKSON S BOTHAM T HIGGS (Appointed 1 January 2025) T JAMES
<u>CHIEF EXECUTIVE:</u>	MISS A CHILTON
<u>REGISTERED OFFICE:</u>	4 PARKER COURT STAFFORDSHIRE TECHNOLOGY PARK BEACONSIDE, STAFFORD ST18 0WP
<u>HONORARY AUDITORS:</u>	G HAWKINS MRS J BROWN N SANDERS (Appointed 5 July 2025)
<u>BANKERS:</u>	CAF BANK LTD 25 KINGS HILL AVENUE KINGS HILL WEST MALLING KENT ME19 4JQ
<u>AUDITORS:</u>	LANCASTER HASKINS LTD GRANVILLE HOUSE 2 TETTENHALL ROAD WOLVERHAMPTON WV1 4SB
<u>SOLICITORS:</u>	CREAM HR LTD 17 LICHFIELD BUSINESS VILLAGE THE FRIARY LICHFIELD STAFFORDSHIRE WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report with the financial statements of the charity for the period 1 July 2024 to 30 June 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Trustees routinely monitor a comprehensive risk register to assess risk materialisation, the impact of mitigation and any new or emerging risks.

The risk register drives the creation of internal controls including but not restricted to the implementation of procedures for authorisation for some transactions, in accordance with the scheme of delegation.

Procedures are also in place to ensure compliance with safeguarding and health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association, as well as other key legislative drivers.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students up to twenty years of age through the medium of Association Football.

(b) To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

The ESFA allows Associations to affiliate to the national association and school customers to take part through competition entry. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and professional staff.

The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA is a Charitable Incorporated Organisation (CIO). The ESFA's constitution, based on Charity Commission's recommended format, consists of rule and bye-laws which are available annually from the ESFA HQ. These rules and bye-laws are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2025(CONTINUED)ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met. The annual accounts identify those areas of income which have been received as a result of sponsorship, partnership, affiliation, donation & grant aid.

Details of the ESFA's achievements & activities in relation to the Charity's purpose for public benefit are outlined in the ESFA's Annual Report for season 24/25.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements.

Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves in order to protect the future of the Association and to meet it's obligations in the event that funding sources fail to reach the levels required to operate for the season. The Trustees have determined that 2 types of reserve are necessary:

Short term accessible reserves: are required to cover any temporary or unforeseen setbacks in income, or any unexpected expenditure.

Long term reserves: to protect against the risks from the external environment, such as:

confirmation of income not being received at the point of budget setting

the need to pay in advance for some activity

mitigation against the loss of a major funder

mitigation against concurrent loss of multiple income sources.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds

Future income streams, together with an assessment of their reliability

Committed expenditure and how far this is controllable

The key areas of risk facing the association, and how likely these are to materialise.

Taking into account the external environment and risks, Trustees annually set the balance of investment between the long term and the short term, and the levels of funding necessary to maintain the ESFA's operation for one season in the event of income loss as described above.

The trustees have agreed that the reserves policy would be reviewed at least every 3 years.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income and expenditure, along with the increased diversification of income streams, medium term funding contracts and good performance against funder targets.

Also taken into consideration were the association's cash and fixed assets. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future.

Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2025/26 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

The ESFA Trustees have an approved financial plan to deliver their commitment to sustainable, consistent, high quality schools football locally and nationally for all who want it. This includes a commitment to:

Further develop sustainable, consistent, high quality schools' football both locally & nationally

A vibrant, committed and engaged Membership which is supported to deliver schools' football

A stable national structure which creates entry points for football at any age, and provides for progression through the game

Age, culture, ability and gender-appropriate access to schools' football is provided, focusing on new entrants to the sport

Collaboration which effectively sustains and develops opportunities to participate

Good Governance

Good financial health

To meet our charitable objectives the activities of the Association will be monitored & improvements sought whenever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the AGM.

SIGNED ON BEHALF OF THE TRUSTEES

.....
M. COYNE

.....
A. DONOHOE

.....
T. JAMES

Date: 29 September 2025

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

.....
Date: 29 September 2025

Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2025</u> £	<u>Total</u> <u>2024</u> £
INCOME & ENDOWMENTS FROM					
<u>Other Trading Activities</u>					
Sponsorship	7	429,500	-	429,500	408,000
Partnerships	8	70,791	-	70,791	70,470
Donations & Royalties		806	-	806	742
Handbooks & Publications	11	2,114	-	2,114	2,927
Fundraising & Publicity	12	10,000	-	10,000	15,000
<u>Investment Income</u>	9	56,148	-	56,148	50,857
<u>Charitable Activities</u>					
FA Income	10	-	405,576	405,576	489,409
Year 3 & 4 Festivals	16	-	35,000	35,000	35,000
Affiliation & Sanction Fees		300	-	300	6,900
Disciplinary Charges		11,224	-	11,224	10,144
National Competition Hospitality Sales		-	-	-	-
National Competition Representative Entry Fees		87,895	-	87,895	24,325
National Competition School Entry Fees		172,774	-	172,774	154,304
International Matches	14	25,677	-	25,677	13,675
Total		867,229	440,576	1,307,805	1,281,753
EXPENDITURE ON					
<u>Raising Funds</u>					
Merchandising Activities (Obsolete stock being written off)		-	-	-	11,115
Fundraising & Publicity	12	83,876	12,231	96,107	80,077
Schools Football Week		-	5,840	5,840	8,852
Investment Management Costs		-	-	-	1,998
<u>Charitable Activities</u>					
International Matches	14	76,757	-	76,757	79,732
Council and AGM	17	20,333	-	20,333	23,368
Management & Administration	17	213,499	293,831	507,330	518,006
National Competitions	18	354,438	43,552	397,990	370,252
Year 3 & 4 Festivals	16	-	34,715	34,715	35,000
SAFIB Allen McKinstry Cup		2,604	-	2,604	-
Reward & Recognition		2,442	15,400	17,842	16,661
Association Grant Funding	13	-	-	-	18,000
FA Expenditure	15	-	34,713	34,713	84,473
Total		753,949	440,282	1,194,231	1,247,534
Gains/ (Losses) On Investment Assets:					
Realised		-	-	-	-
Unrealised		-	-	-	-
NET INCOME/(EXPENDITURE)		113,280	294	113,574	34,219
Transfer Between Funds		294	(294)	-	-
Net Movement In Funds:	6	113,574	-	113,574	34,219
Total Funds Brought Forward		2,096,795	-	2,096,795	2,062,576
TOTAL FUNDS CARRIED FORWARD		2,210,369	-	2,210,369	2,096,795

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2025

		<u>30/06/25</u>		<u>30/06/24</u>	
	<u>Note</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		548,526		578,643
<u>CURRENT ASSETS</u>					
Stock		9,545		8,868	
Debtors	20	65,304		75,486	
Deferred Expenditure		-		48	
Cash At Bank	5	1,783,436		1,694,617	
		<u>1,858,285</u>		<u>1,779,019</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	21	153,238		251,244	
Advance Income	22	33,314		9,623	
Amount Owing to Subsidiary Company		9,890		-	
		<u>196,442</u>		<u>260,867</u>	
<u>NET CURRENT ASSETS</u>			<u>1,661,843</u>		<u>1,518,152</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			2,210,369		2,096,795
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>NET ASSETS</u>			<u>2,210,369</u>		<u>2,096,795</u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	6	2,210,369		2,096,795	
Restricted Funds	6	-		-	
<u>TOTAL FUNDS</u>		<u>2,210,369</u>		<u>2,096,795</u>	

The financial statements were approved and authorised for issue by the Board on 29 September 2025
Signed on behalf of the board of trustees

.....
M. COYNE

Date: 29 September 2025

The notes on pages 7 to 14 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	<u>Note</u>	<u>30/06/25</u> <u>£</u>	<u>30/06/24</u> <u>£</u>
Cash flows from operating activities:			
Cash generated from operations	1	90,029	90,057
Tax paid		-	-
Net cash provided by (used in) operating activities		90,029	90,057
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,210)	(9,133)
Sale of fixed asset investments		-	-
Net cash provided by (used in) investing activities		(1,210)	(9,133)
Change in cash and cash equivalents in the reporting period			
		88,819	80,924
Cash and cash equivalents at the beginning of the reporting period			
		1,694,617	1,613,693
Cash and cash equivalents at the end of the reporting period			
		1,783,436	1,694,617

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20251. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/25</u> <u>£</u>	<u>30/06/24</u> <u>£</u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	113,574	34,219
Adjustments for:		
Depreciation	31,326	34,544
Decrease in stocks	(677)	6,499
Decrease in debtors	10,231	61,158
Increase in creditors	(64,425)	(46,363)
Net cash provided by (used in) operating activities	90,029	90,057

1 ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Basis of non-consolidation

the English Schools' Football Association, a Charitable Incorporated Organisation (CIO), holds a 100% interest in its subsidiary, The English Schools' FA Trading Ltd, established to advance the CIO's charitable objectives through future trading. Consolidated financial statements for the year ended 30 June 2025 were not prepared, as the subsidiary had not commenced trading or opened a bank account. During the period, the CIO managed deposits and supplier payments on the subsidiary's behalf in anticipation of future activity.

(c) Fixed Assets

Depreciation is provided on office equipment over 3 years on a straight line basis in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. Expenditure on operating software system is depreciated over 10 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(d) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(e) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(f) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(g) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(h) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(i) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(j) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(k) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2025, on a time-apportioned basis.

(l) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(m) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(n) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(o) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(p) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2 RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4, page 10, note 10 and page 11, note 15.

No remuneration or other benefits were paid to any of the ESFA Trustees.

The ESFA's Key Management Personnel received a total of £124,553 in employee benefits for their services to the charity.

Two individual staff members received employee benefits (excluding employer pension costs) of more than £60,000.

3 CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4 FIXED ASSETS

	<u>Computer & Office Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>			
As at 1 July 2024	139,279	780,018	919,297
Additions	1,210	-	1,210
Disposals	-	-	-
As at 30 June 2025	140,489	780,018	920,507
<u>Depreciation</u>			
As at 1 July 2024	67,655	273,000	340,655
Charge For The period	15,726	15,600	31,326
Adjustment On Disposals	-	-	-
As at 30 June 2025	83,381	288,600	371,981
<u>Net Book Values</u>			
As at 30 June 2025	57,108	491,418	548,526
As at 30 June 2024	71,625	507,018	578,643

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2025

5	<u>CASH AT BANK</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	High Interest Accounts	1,484,527	1,379,160
	Current Accounts	298,689	315,038
	Cash In Hand	220	419
		1,783,436	1,694,617

6	<u>FUNDS</u>	<u>30/06/25</u>		<u>30/06/24</u>	
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
		£	£	£	£
	As at 1 July 2024	2,096,795	-	2,062,576	-
	Surplus/(Deficit) For The Period	113,574	-	34,219	-
	As at 30 June 25	2,210,369	-	2,096,795	-

7	<u>SPONSORSHIP</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Sony PlayStation, Pokemon, Arnold Clark & Mark Harrod	429,500	
	Sony PlayStation, Pokemon, Utilita & Mark Harrod		408,000
		429,500	408,000

8	<u>PARTNERSHIPS</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	<u>Income</u>		
	UCFB, Sports Hotels, iBrain, Kaizen Ticketing		
	VEO Technologies, Future Elite Sports		
	O'Neills Irish International Sports	70,833	
	Oddballs Apparel Ltd, UCFB, Sports Hotels, iBrain		
	VEO Technologies, Pro:Direct, Future Elite Sports		
	STATSports Group, Butterfly Squad		
	& Active8 Managed Technologies		78,000
	<u>Expenditure</u>		
	Support costs (not allocated elsewhere)	42	7,530
		70,791	70,470

9	<u>INVESTMENT INCOME</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Interest And Dividends	56,148	50,857

10 FA INCOME		30/06/25	30/06/24
		£	£
Governance		244,002	257,456
Women & Girls		61,077	-
Playing Choice		58,048	177,486
Volunteers		37,514	46,967
Connect & Serve		4,935	-
Futsal		-	7,500
		<u>405,576</u>	<u>489,409</u>
		<u><u>405,576</u></u>	<u><u>489,409</u></u>
11 HANDBOOKS AND OTHER PUBLICATIONS		30/06/25	30/06/24
		£	£
<u>Income</u>			
Handbooks & Competition Booklets		11,376	11,704
		<u>11,376</u>	<u>11,704</u>
<u>Expenditure</u>			
Handbooks & Competition Booklets		9,262	8,777
		<u>9,262</u>	<u>8,777</u>
		<u>2,114</u>	<u>2,927</u>
		<u><u>2,114</u></u>	<u><u>2,927</u></u>
12 FUNDRAISING & PUBLICITY		30/06/25	30/06/24
		£	£
<u>Income</u>			
Panini UK	10,000		
Panini UK & Pro:Direct			15,000
		<u>10,000</u>	<u>15,000</u>
<u>Expenditure</u>			
Webcasting events	71,125		42,390
Photographer	6,500		8,125
PR items, Subscriptions & Surveys	6,252		16,647
		<u>83,877</u>	<u>67,162</u>
Management & Administration	17	12,231	12,915
		<u>96,108</u>	<u>80,077</u>
		<u>(86,108)</u>	<u>(65,077)</u>
		<u><u>(86,108)</u></u>	<u><u>(65,077)</u></u>
13 ASSOCIATION GRANT FUNDING (ESFA FUNDED)		30/06/25	30/06/24
		£	£
Regional Associations		-	8,000
New Representative Teams		-	10,000
		<u>-</u>	<u>18,000</u>
		<u><u>-</u></u>	<u><u>18,000</u></u>

14 INTERNATIONAL MATCHES

(Including support from InspireSport)

Income

	<u>30/06/25</u>	<u>30/06/24</u>
	£	£
Home International Receipts & Other Income	13,156	1,101
Player Sponsorship	11,153	10,498
Inspire Sport	1,368	2,076
	<u>25,677</u>	<u>13,675</u>

Expenditure

U18 (Boys) Home Internationals	23,499	17,124
U18 (Boys) Away Internationals	12,630	14,733
U18 (Boys) Groups Coaching (Home & Away)	8,158	6,728
U18 (Boys) Interviews, Uniforms & Kit	1,189	3,069
U15 (Girls) Home Internationals	3,844	6,110
U15 (Girls) Away Internationals	15,433	13,240
U15 (Girls) Group Coaching (Home & Away)	8,219	6,925
U15 (Girls) Interviews, Uniforms & Kit	852	1,790
SAFIB	2,933	4,643
Other Expenditure	-	5,370
	<u>76,757</u>	<u>79,732</u>
	<u>(51,080)</u>	<u>(66,057)</u>

15 FA EXPENDITURE

	<u>30/06/25</u>	<u>30/06/24</u>
	£	£
Association Grants & Affiliation Fees	-	6,600
Safeguarding visits & equipment	2,962	15,657
Development Activities	13,210	22,119
Muslim Schools Festival	4,817	3,528
Deaf Schools Festival	5,124	4,111
Disability Festivals	4,004	6,028
Futsal Activities	-	7,500
Intraschool "Hotshots" Activities	3,996	7,050
Volunteer Funding	600	11,880
	<u>34,713</u>	<u>84,473</u>

16 YEAR 3 & 4 FESTIVALS

	<u>30/06/25</u>	<u>30/06/24</u>
	£	£
<u>Income</u>		
Premier League Charitable Fund	35,000	35,000
	<u>35,000</u>	<u>35,000</u>
Total Income	<u>35,000</u>	<u>35,000</u>
<u>Expenditure</u>		
Year 3 & 4 Festivals	34,715	35,000
	<u>34,715</u>	<u>35,000</u>
Total Expenditure	<u>34,715</u>	<u>35,000</u>

17 MANAGEMENT AND ADMINISTRATION**Administration And Headquarters**

	<u>30/06/25</u>	<u>30/06/24</u>
	<u>£</u>	<u>£</u>
Salaries, National Insurance And Pension	521,975	510,529
Heat & Light	6,374	8,962
Telephone And Postage	3,720	5,108
Printing And Stationery	2,881	4,073
Staff Recruitment And Training	5,099	5,901
Professional Services	7,250	9,777
Safeguarding & DBS costs	2,532	1,453
Secretarial And Travel	12,318	11,658
Sundry (includes disallowed VAT)	15,291	21,413
Website & Software Fees	6,298	5,929
Repairs & Maintenance	18,048	29,207
Depreciation	31,326	34,544
Lease Of Equipment	-	3,951
Insurance	45,131	38,576
Bank Charges	159	229
Rental Income	(8,383)	(8,283)
Subsidiary Company costs	-	13
	<u>670,019</u>	<u>683,040</u>

Auditor's emoluments

Included in professional services	<u>6,000</u>	<u>6,000</u>
-----------------------------------	--------------	--------------

Allocated as follows

Charitable Activities		507,329	518,006
Fundraising & Publicity	12	12,231	12,915
National Competitions	18	150,459	152,194
		<u>670,019</u>	<u>683,115</u>

Council And Annual General Meeting

	<u>30/06/25</u>	<u>30/06/24</u>
	<u>£</u>	<u>£</u>
Meetings & Events	9,919	9,738
County, Association, Area/ Matches & Meetings	4,635	855
Telephone, Stationery, Postage & Allowances	1,252	843
Honorary Auditor Services	433	932
Recruitment & Training	4,094	11,000
Annual General Meeting	-	-
	<u>20,333</u>	<u>23,368</u>

Average Number Of Employees

	<u>30/06/25</u>	<u>30/06/24</u>
Office And Secretarial	<u>13</u>	<u>13</u>

Analysis of employees' remuneration

Gross remuneration	450,772	441,976
Employer's NIC	38,863	37,810
Employer's pension contributions	32,340	30,743
	<u>521,975</u>	<u>510,529</u>

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £32,340 (2024: £30,743). There were 13 members of staff in the scheme.

At 30 June 2025, there were no accrued contributions (2024: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2025

18	<u>NATIONAL COMPETITIONS</u>	<u>30/06/25</u>		<u>30/06/24</u>	
		£	£	£	£
	<u>Schools & Superleague Competitions</u>				
	U18 Superleague (Boys)	2,888		3,095	
	U18 Superleague (Girls)	2,779		2,945	
	U18 Inter School (Boys)	2,826		3,129	
	U18 Inter School (Girls)	2,859		3,196	
	U18 Inter School B Team (Boys)	2,912		3,114	
	U16 Inter School (Boys)	2,817		3,098	
	U16 Inter School (Girls)	2,853		3,117	
	U16 Inter Elite School (Boys)	2,884		3,132	
	U16 Inter School B Team (Boys)	2,805		3,021	
	U16 Inter Small School (Boys)	2,774		3,170	
	U15 Inter School (Boys)	4,685		4,099	
	U15 Inter School (Girls)	4,363		4,078	
	U15 Inter School New (Girls)	4,902		6,204	
	U15 Inter Elite School (Boys)	4,293		4,084	
	U15 Inter School B Team (Boys)	4,316		4,056	
	U15 Inter School B Team (Girls)	4,152		3,660	
	U15 Inter Small School (Boys)	4,215		4,124	
	U15 Inter Small School (Girls)	4,043		3,669	
	U14 Inter School (Boys)	4,396		3,956	
	U14 Inter School (Girls)	4,235		4,144	
	U14 Inter Elite School (Boys)	4,292		3,916	
	U14 Inter School B Team (Boys)	4,378		3,969	
	U14 Inter Small School (Boys)	4,340		3,864	
	U13 Inter School (Boys)	4,473		4,152	
	U13 Inter School (Girls)	4,231		4,242	
	U13 Inter School New (Girls)	4,847		6,177	
	U13 Inter Elite School (Boys)	4,297		3,901	
	U13 Inter School B Team (Boys)	4,473		3,888	
	U13 Inter School B Team (Girls)	4,378		3,681	
	U13 Inter Small School (Boys)	4,330		3,841	
	U13 Inter Small School (Girls)	4,022		3,665	
	U12 Inter School (Boys)	4,442		3,998	
	U12 Inter School (Girls)	4,200		3,885	
	U12 Inter Elite School (Boys)	4,232		3,883	
	U12 Inter School B Team (Boys)	4,247		3,851	
	U12 Inter Small School (Boys)	4,241		3,975	
	U11 Inter School (Boys)	12,041		6,508	
	U11 Inter School (Girls)	12,040		6,511	
	U11 Inter Small School (Mixed)	11,902		6,458	
			177,403		157,456
	<u>Representative Competitions</u>				
	U18 Inter County (Boys)	2,538		2,715	
	U16 Inter County (Boys)	2,605		3,061	
	U16 Inter County (Girls)	2,490		3,016	
	U15 Inter District (Boys)	5,114		4,951	
	U15 Inter District (Girls)	4,851		4,756	
	U14 Inter County (Boys)	2,548		3,014	
	U14 Inter County (Girls)	2,694		2,816	
	U14 Inter District (Boys)	5,253		5,107	
	U14 Inter District (Girls)	5,257		5,536	
	U13 Inter District (Boys)	5,409		5,159	
	U13 Inter District (Girls)	4,935		5,039	
	U12 Inter District (Boys)	4,885		5,073	
	U12 Inter District (Girls)	5,200		5,106	
	U11 Inter District (Boys)	2,786		2,371	
	U11 Inter District (Girls)	2,741		2,325	
	Champions Cup Branding and Subscription	820		557	
	Champions Cup Travel Grant (Finals & Plate Finals)	10,000		-	
			70,126		60,602
	<u>Management Costs</u>				
	Management & Administration	17	150,459		152,194
			397,989		370,252

19	<u>VALUE ADDED TAX</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Payments Made To HM Revenue & Customs During the Period	54,754	22,056
20	<u>DEBTORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Trade debtors	37,765	73,364
	Prepayments	3,740	2,122
	HMRC (VAT)	23,799	-
		65,304	75,486
21	<u>CREDITORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Trade creditors	15,011	16,724
	Accruals	138,227	234,520
		153,238	251,244
22	<u>ADVANCED INCOME</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Balance Bfd	9,623	69,556
	Movement for year	23,691	(59,933)
	Balance cfd	33,314	9,623
23	<u>OPERATING LEASE COMMITMENTS</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Due within 1 year	4,741	4,741
	Due between 1 and 2 years	1,905	4,741
	Due between 2 and 5 years	-	1,895
	Due over 5 years	-	-

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION

Opinion

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate;
- or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

.....

Date: 29 September 2025

Lancaster Haskins Limited, Statutory Auditor

Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

THE ENGLISH SCHOOLS' FOOTBALL ASSOCIATION

England & Wales - Charity number 1173338

Accounts

ANNUAL REPORT 2023-2024

SECTION 1 - MEMBERSHIP, OFFICERS AND SECRETARIAT

1.1 MEMBERSHIP

There were 188 formal affiliated Members of the English Schools' FA in 2023/24 and 177 informal Associations (or LFOs) registered.

1.2 THE CHAIRMAN

It was refreshing in so many ways to have Marvin as Chair of the ESFA last season. As a youngster he was fortunate to attend a school that really valued school sport, and Marvin went on to play District, County and National Schools representative football before making his debut in the Premier League at the age of 17. We are fortunate to have his involvement with us. He brings a different approach to those of us with a teaching background.

As Chair he brought his strengths and experiences to Council, and led on shaping our thinking regarding the International experience of our U18 boys and U15 girls national squads. This is still ongoing and Marvin continues to take an active part in providing opportunity, and high level experiences, for children involved in schools football.

A key strength that Marvin brings to the ESFA are his footballing connections. He is on the FA Council and a variety of FA panels, he is a UEFA and Premier League Match Delegate, and a PFA member. He has a wide network of contacts and recognises the need for schools football to be recognised for the part it plays, and the positive social impact that it can have on children's development. Also its importance in the football landscape across the country.

Marvin attended key events throughout the year, especially involving our international teams, national finals, and the Reward and Recognition event. He also enjoyed visiting schools.

With his M.Sc in Sporting Directorship, Marvin has looked to extend his football CV and has added the CEO role at Hednesford Town FC to his many commitments. Those commitments extend to his busy family life with the latest addition to his family joining him during his year as Chair.

Marvin remains a valuable and valued member of the ESFA Council, and he continually acknowledged how proud that he was to lead the group last season.

He is passionate about improving the schools football experience for all, and we are all very grateful for his ongoing contribution.

1.3 VICE-CHAIR

Nick Loftus, with his extensive background in education and football, has been a dedicated advocate for schools' football for over four decades. As Vice-Chairman last season, Nick's leadership was marked by his commitment to enhancing the experience for young players, leveraging his vast experience in coaching, management, and safeguarding.

Nick's career has spanned multiple roles, from teaching for 23 years across three secondary schools to serving as Head of Education & Welfare at Wolves Academy for 16 years. His understanding of the importance of nurturing both the academic and footballing talents of young players is evident in

his leadership and involvement at all levels of schools' football. Notably, he has been a member of the Premier League's Education Advisory Board and served as Safeguarding Officer at Wolves FC for five years.

Throughout his career, Nick has championed the interests of young people, helping them develop both on and off the pitch. His long-standing involvement with the Wolverhampton Schools FA, where he has been Chairman since 2015 and Safeguarding Officer since 2002, as well as his roles within the West Midlands Schools FA, reflect his deep commitment to the development and welfare of young footballers.

Nick's pragmatic approach, coupled with his interpersonal skills, has enabled him to work closely with areas of Membership to promote and embed positive changes within the ESFA. His role as a Trustee and Safeguarding Champion further highlights his dedication to ensuring the safety and wellbeing of young players.

Now, as Chairman for the 2024-25 season, Nick brings his vision and experience to continue advancing the role of schools' football, ensuring its place as a key pillar in the footballing landscape.

1.4 CHIEF EXECUTIVE

As the ESFA's lead professional Andrea Chilton sets high standards for herself and for the Association. She is highly motivated and well respected by staff and volunteers.

She leads a professional, hard-working and effective staff team with clarity and direction. The working atmosphere is very positive in HQ and staff value working for the ESFA. Staff are well managed and have clear roles and direction as reported in the 2024 Honorary Auditors' report.

The ESFA Trustees benefit from clear and precise information that ensures that all governance decisions are considered and well informed. Her work to develop an ESFA 'Code of Governance' has given the Association a real head start when comparing ourselves to the statutory FA Code. Many of the good governance principles, important for a national governing body such as the ESFA, are already embedded in our practice as a result of her work.

Andrea's working partnership with the ESFA Finance Director, Dawn Howard, is key to the financial stability of the ESFA. Budgets are closely monitored and variations reported to the board of Trustees regularly. This is evident in the stability of the ESFA's accounts.

Andrea has forged and maintained positive working relationships with key partners. Work with the FA has been positive over the last 12 months. The Association meets all FA expectations (e.g. safeguarding) and is working to develop a more collaborative relationship with the FA for mutual benefit. The relationship with UCFB is a positive one. Andrea has led on the successful commissioning of research by students of the University that has informed Trustee decision making. She is about to be awarded an Honorary Fellowship of UCFB and the Global Institute of Sport for the quality of this collaborative work. This is well deserved.

1.5 STAFFING

Dawn Howard, the ESFA's Finance Director, had a busier than usual season, having taken responsibility for some of the health and safety management arrangements at HQ, on top of the already busy roles of Finance Director, Company Secretary, Secretary to the Board of Trustees and

Clerk to Council. These additional duties were treated with Dawn's usual due diligence and attention to detail, with clean bills of health now acquired from all health and safety external assessments. During this time, Dawn continued to manage the Association's funds as directed by Trustees, advising on matters such as investment platforms to maximise interest payments, as well as the routine provision of management accounts and cashflow forecasts as part of her usual reporting to Trustees. Dawn also maintained the records for the ESFA's dormant subsidiary company, English Schools' FA Trading Ltd. T/A ESFA Enterprises. This task will increase significantly as the company activates to deliver the promised coaching camps. Thanks to Dawn for the additional work expertly conducted.

Ian Laithwaite, the ESFA's Commercial Director, secured £233,000 of funding in-year for the ESFA's activities, over and above that already in place from PlayStation. As well as generating commercial investments, Ian also advises the ESFA's international players on seeking personal sponsorship and provides them with the materials to do so, then works hard to get great prices from venues for our home internationals. Well done to Ian on his continued success.

Some of Ian's success is of course supported by the superb quality of ESFA activities, driven with skill and creativity by our Director of Operations and his team, and our PR, Marketing and Comms Manager and her team. As well as creating the activity in which sponsors invest, both leaders are instrumental in then delivering the contractual obligations required by those investors. The collaboration across both teams is highly effective, with the quality of experience at the heart of their plans. Darren has led his team to deliver outstanding national finals, supported by the determination of Jack, Josh and Haydn to ensure that competitions are run with integrity. Player satisfaction levels from our national finals are extremely high, even from the runners up, which is testament to both the teachers involved in managing the teams and to the professionalism of the finals' events. Almost all ESFA staff are now involved in the finals, but the credit goes to the Operations team for their skill and dedication throughout the season.

Dan Smith, the ESFA's Football Projects Manager, had one of the busiest years on record with high levels of activity spread across the country. Working with the hardest to reach, both directly and through schools and Membership, Dan has once again demonstrated his ability to be flexible to ensure that activities take place. This has taken a great deal of determination, energy and enthusiastic encouragement. Well done to Dan for generating activity in which those least likely to take part have that opportunity.

Sarah, Jake and Ben continue to improve our profile and reach, with more and more social media followers each month, a key outcome for our investors. The hugely successful Schools' Football Week campaign reached nearly 260,000 pupils in 23/24, thanks to the creativity, imagination and artistry of the team. The ESFA's Reward and Recognition Awards, the brainchild of Sarah, enjoyed it's first year as a discrete event and feedback has been very impressive. The team continue to innovate in their area of work and we are grateful for their commitment.

From behind the scenes, our Governance team continue to have a vitally important role to play. Since qualifying, Joe Marsh, our Governance Manager, has led the ESFA to becoming one of the best quality Associations within The Football Association for the management of discipline, with the competence and experience provided by Josh being significant asset in this area of work. Joe's quiet determination to support Associations has been well received by Members, with one even thanking Joe for suspending them, because it enabled them to "sort themselves out" with his support. Equally influential have been our highly experienced safeguarding team, Emma Allen and Martin Duffield. As

well as the direct support for individuals and Associations on specific safeguarding or compliance matters, between them they have supported over 125 Associations by reviewing their practices and social media to identify any weak spots in their practice. Doing so not only provides better protection for the children in our care, it helps assure our volunteers that they are working in the safest way they can. Our safeguarding team demonstrate expertise, flexibility and impact and we thank them for their hard work.

1.6 AUDITORS

The ESFA benefits from the additional perspectives given by both the professional and honorary auditors.

The Honorary Auditor's Report is included within this document. New team members Jackie Brown and Gavin Hawkins joined Allan Reed in visiting the office in July 2024. They spoke to senior officials and a variety of staff members to explore the associations decision making and staff views. This critical eye, on behalf of Membership, is useful to the association and reflected on by both Trustees and Council. We thank the team for their questions, insight and feedback.

Our professional auditor is Mark Ashton, of Lancaster & Co of Wolverhampton. He casts a professional eye over the ESFA annual accounts. He always performs his duties on behalf of the Association with precision and due diligence. Mark works with clients from a range of sectors and his experience is invaluable. He ensures that our financial reporting is always up to date and reflects any new requirements. The long-standing relationship between Lancaster & Co and the ESFA is greatly valued.

Trustees and Council wish to add its thanks to our Professional Auditors for their work on behalf of the Association.

SECTION 2 – FINANCE AND SPONSORSHIP

2.1 FINANCE

The ESFA budgeted for a £53,885 loss for the 2023-24 financial year and out-turned a £34,222 profit. The major contributors to the change in position were as follows:

Increased income:

- £134,000 from new sponsors, which incurred some associated costs
- £29,109 additional interest received from investing more of the reserve funding

Expenditure savings:

- £19,918 on Council & AGM expenditure and the international programme
- £41,783 on the schools' national competitions

Mandatory investment:

- £41,298 additional spend on ESFA headquarters to comply with various legislation, such as fire safety & Health & Safety

Discretionary investment:

- £18,000 funded to the Regions & Association New teams

- £70,550 expended to refund 75% of the Champions Cup entry fees back to teams. This was agreed by Trustees following a recommendation from the Membership Funding Group. This resulted in an actual loss of £52,906 for the Champions Cup, which the ESFA financed

With regards to risk, the Trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the Association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

A reminder that the balance sheet on the financial statements is a snapshot in time, on 30 June 2024 & the Association's financial position is fluid.

The Trustees have committed to providing the maximum possible support for Member Associations during the 2023-24 season. £170,134 was disbursed on Members' behalf by the ESFA as follows:

- £8,000 grants to regions
- £10,000 grant funding to Association New teams
- £70,550 refunded Champions' Cup entry fees
- £50,223 in various development, futsal and disability grants plus referee bursaries
- £14,761 in Association safeguarding resources
- £6,600 County SFA affiliations
- £10,000 representative football insurance

2.2 SPONSORSHIP

New sponsor Arnold Clark was delighted with their inaugural season as international sponsors and sponsors of the U16-U18 suite of schools' cups and the super league competitions. They have ambitions plans for year 2 of their sponsorship and are a highly engaged new partner. Their sponsorship now means all of the ESFA's national school cups benefit from the extra investment, opportunity and resource that the sponsors provide. We are thankful to Arnold Clark for joining the fold.

PlayStation, in its 12th year as sponsor of the PlayStation Schools' Cups, remain delighted with the success of the PlayStation Schools' Cup. As well as the finals-fest at West Bromwich Albion, PlayStation supported schools with the opportunity to take part in their FIFA e-gaming competition, and sent ambassadors into schools. Thank you to them for their support.

Pokémon, primary schools' cup sponsor, supported the competitions with additional resources/activities such as goodie bags and additional winners items at National Finals, Pikachu character appearances and merchandise at some County and Regional rounds of the cups. Now in its second year, the Pokémon Primary Schools' Cups are highly valued by the sponsor and their investment is highly valued by the ESFA.

Inspire Sport, our longstanding school sports tours partner, facilitated the international squads' preparatory training at SGP. Players cite this as a fantastic experience and we are grateful to Inspire for creating this opportunity

Pro:Direct, Official Kit Supplier, also became the Schools' Football Week sponsor for the year. Pro:Direct have been very responsive to ESFA's (often short notice) orders for kit, which are made in high volume every year. We are greatly appreciative of their help.

UCFB, the ESFA's HE partner, is a supporter of the ESFA rather than a sponsor of an ESFA competition, and their continued partnership with the ESFA reflects the value that they place on the partnership in accessing potential undergraduate students. CPD for teachers is also offered by UCFB, and at the end of 22/23, they agreed to fund a scholarship in the ESFA's name at no cost to the Association. The first recipient of the scholarship has just completed his first year. This partnership continues to thrive and is a great example of a mutually shared mission – using the sport of football to further the development of those in education. Our thanks to UCFB for their ongoing investment.

Future Elite Sport, the ESFA's scholarship partner, continues to provide advice to potential scholarship students so that they maximise their chances of supported study overseas. As an important part of students' progression planning, this contributes to the ESFA's educational mission and we offer our gratitude for their support.

VEO, the ESFA's official remote filming partner, loans the ESFA three cameras to use remotely and covers the cost of the licences for this use. This means that, at no cost, the ESFA can secure footage of activity where there is no PR presence or budget – for example, at the Bob Docherty Cup – and helps bring to life the earlier rounds of National Cups on our social media channels. VEO cameras have been popular in schools with some purchases being made as a result of the ESFA's partnership contract. Thanks to VEO for their support.

StatSports, the official GPS partner of the ESFA provides GPS trackers for use by our international squads: without them, the ESFA would be unable to provide this technological support to our international players and their management team, helping them to manage and improve individual and team performances. We thank them for their generosity. StatSport contract ends at the end of 23/24.

Oddballs, the testicular cancer charity, use the ESFA's reach to raise awareness of testicular cancer in young people. Thanks to their partnership with the ESFA, they have delivered hundreds of awareness sessions for schools and are now in a position to continue to develop their messaging without ESFA support. Jointly, we can take pride in delivering this preventative message as part of the PHSE curriculum.

Panini continue to invest in the ESFA in their "Classroom Challenge" programme, which generated entries from over 2000 schools this season. Whilst a brand like Panini is multi-nationally recognised, their alignment with the schools' sector directly, via the ESFA, is an advantage to them and their product, prize money and other support – such as the on-line Panini stickers of our international squads – is mutually beneficial for all. We welcome the ongoing support of Panini in helping to engage children in football by means other than playing the game.

Zone Broadband started the season as the ESFA's broadband supplier in a partnership agreement which sees the ESFA benefit from a small investment in the Association, alongside the provision of broadband services. Sadly, due to unforeseen circumstances, they were unable to complete their commitments and the partnership has been amicably dissolved.

The PLCF (Premier League Communities Fund) continued with its financial support of the Year 3 and 4 festivals, now branded “Premier League Primary Stars Festivals”. They are highly satisfied with the outcomes and without their support, the activity would not take place. We offer our gratitude for their investment.

Three new sponsors joined the ESFA family in 23/24: i-Brain Tech is the ESFA’s official Neuro Fitness partner and has had a successful first year. Butterfly Squad is the ESFA’s official Mental Wellbeing partner, providing free resources for mental health support for primary schools. Finally, Sportshotels.com, the official Hotel Partner of the ESFA, sources the best non-public deals for hotels for national finalists and the international programme. We welcome our new partners and will work hard with them and for them to make their investment worthwhile.

There continue to be a number of other organisations who support the ESFA not with cash, but with their own resources, by reducing fees considerably or by gifting equipment. We therefore add our thanks to 247.TV, broadcast partner; 353 photography, official photographer; 33Creative, design partner and Mark Harrod, equipment supplier. Their contribution, and that of others named here, remains vital to the viability of the Association and to the quality of our work.

SECTION 3 – COMMITTEE REPORTS

3.1 REPRESENTATIVE FOOTBALL

As in previous years the Representative Committee has continued to provide oversight of representative football for the ESFA.

The Rep Committee continue to ensure that all checks and balances are in place and due process followed in relation to Association affiliation, non-compliance and particularly Child Welfare regulations. Committee has kept Membership informed in terms of potential changes to The FA’s Safeguarding requirements including the changes for practicing teachers in relation to Safeguarding. Disciplinary proceedings and suspensions, in some cases, have followed where necessary. The Rep Committee continue to review of how to deal with non-compliance for season 2024-5 which should become more straightforward once the new ESFA software portal has been evaluated.

The Rep Committee is delighted again to report on the success of the national inter-District and inter-County finals and place on record sincere thanks and gratitude to the ESFA staff for delivering quality experiences at first class venues. TV coverage and feedback from participating players and staff, widely shared via ESFA social media continues to be overwhelmingly positive.

The Rep Committee established a Working Group of Members to help reinvigorate Rep Football and initiated the ESFA Perception Survey seeking views on how Membership perceive the ESFA. Findings continue to be discussed by Committee with a commitment to greater emphasis on working closer with Membership planned for season 2024-25. Rep Committee members are looking at developing a Youth Council and a Young Leaders programme. Work continues on the Volunteer Recruitment Scheme and the particularly successful ‘Buddy Scheme’ which has resulted in 24 individuals volunteering to support Associations in a variety of ways.

As a result of the retirement of Luke Hampton (u18 Boy’s Manager), James Norton (u18 Boy’s GK Coach), Sian Williams (u15 Girl’s manager) and Tony Harris (u18 Boy’s Physio), 6 individuals were appointed, promoted or reappointed to the ESFA International Management Teams:

Richie Alderson – u18 Boy's Manager
Matt Atherton – u18 Boy's Assistant Manager
Dave Burns – u18 Boy's Physio;
Carly Williams – u15 Girl's Manager;
Leoine Wade – u15 Girl's Assistant Manager
Matt George – u18 Boy's GK Coach

The Rep Committee thank these dedicated, experienced volunteers for their many years of service to the ESFA's National Teams. Each were recognised for their service at the end of season Reward and Recognition event at Wolverhampton Wanderer's FC.

Mike McKenzie will not be continuing in his role of International Programme Manager for season 2024-25. The Rep Committee thank him for his service.

Despite work undertaken, the Rep Committee recognise that real challenges still remain in terms of ensuring the sustainability of representative football and remain committed to working closer with Membership to overcome these challenges, sustain a meaningful, workable programme and present the very best representative football experience to players in season 2024-25.

3.2 COMPETITIONS

The 2023-24 season of the English Schools' FA competitions witnessed another season of positive growth. Participation increased from 7,715 school football teams to 7,894, which represented a yet another record total number of teams for boys and girls in the history of ESFA National Cup competitions. The boys' category attracted 5,228 teams and the girls' 2,666 teams. 1,528 individual schools submitted entries across the age groups from Under 12 to Under 18 for both boys' and girls' across the various categories of competition.

PlayStation continued its sponsorship of the U12 - U15 Schools' Cup competitions for boys and girls, for an 11th consecutive year, with the addition of the newly created U13 and U15 Girls Small Schools' and B Team Cup competitions. The national finals were hosted at The Hawthorns Stadium, home to West Bromwich Albion FC, from Monday 20 – Friday 24 May 2024. As in preceding years, the event enjoyed a wonderful atmosphere and was very well supported in terms of spectator numbers, which helped to create a real sense of occasion for the participating players throughout the five days. Alongside the national finals, the PSSC FIFA 24 Championship Final was also hosted at The Hawthorns, with 64 children from 32 schools qualifying to compete to be crowned National Champions of the gaming variety. The ESFA wishes to place on record its sincere thanks to Jessica Benson, Head of Communications at Sony Interactive Entertainment UK Limited, for her unwavering support of schools' football, and Sarah Southall and colleagues at West Bromwich Albion FC for their superb support throughout the season and the organisation of the national finals' event.

The 8 x U16 - U18 Arnold Clark Schools' Cup finals were hosted, along with the 2 x U18 Super League Finals and the Inter-Association Cup finals, at Stoke City Football Club, from Sunday 05 April to Sunday 12 May. Once again, the participating teams enjoyed a fantastic experience, which will no doubt have created memories that will last a lifetime. The ESFA wishes to place on record its thanks to Nicole Riley, Craig Simmonds and Andrew Jackson at Stoke City FC, for their ongoing support in hosting ESFA National Cup Finals.

In season 2023-24, 407 rep. teams registered to participate across the ESFA Inter-Association Cup competitions for girls and boys which was a significant increase on the previous season's total of 343 teams. Representative team finals were hosted at Stoke City during the ESFA's visit in early May. The 'plate' competition finals for the Champions' Cup were once again hosted at the Sixways Stadium, Worcester, in June and July.

Pride Park Stadium, home to Derby County FC, was the setting for the National Finals of the ESFA Pokémon Primary Schools' Cup on Friday 19 May. 8 teams qualified in each of the three categories – School Teams' Cup, Girls' Cup and Small Schools' Cup, by progressing through a pathway of District, County and Regional Finals. The stadium proved to be an outstanding venue and the occasion was well supported by schools and spectators; helping to create a festival atmosphere and memorable day for all involved. The ESFA is extremely grateful to Mark Harrod Ltd for supplying four sets of age-appropriate goalposts for this event. The new Pokémon sponsorship proved engaging and inspirational throughout its inaugural season and ESFA wishes to place on record its sincere gratitude to Peter Murphy and Lauren Dillon, at The Pokémon International Company UK, for their commitment and creativity in helping to deliver a hugely successful second season of the sponsorship.

The ESFA would also like to place on record its thanks to Garry Griffiths of 353 Photography, Adrian Battersby at 247.TV, Carys Roberts, Rhianna Andrew and Tom Massey for providing their services as qualified sports therapists and also the army of referees that have helped officiate at all ESFA fixtures and National Finals throughout the season.

To view the results of national competition fixtures, go to www.esfa.co.uk/competitions

3.3. GOVERNANCE

Our new Governance Manager, Joe Marsh, who joined in a trainee capacity in January 2023, has quickly established himself in his role and leads on issues regarding rules and regulations. A lot of his time unfortunately is spent on discipline issues. Josh Thornton provides day to day support to the discipline process in the office and in this area, they were further supported by The FA's Regional Discipline Manager.

Unfortunately, there was a heavy workload during the 2023/24 season and disciplinary commissions were having to meet regularly to consider a large number of cases, with Josh continuing to provide day to day administrative support.

During the 2023/24 season, the following number of disciplinary reports were dealt with by Joe and Josh and, where necessary, disciplinary commissions:

- 693 Cautions (yellow cards) – including 60 'sin bins'
- 101 Dismissals (red cards)
- 37 misconduct cases

These numbers represent a 32% increase in cautions, 25% increase in 'sin bins', 12% increase in dismissals and no change in misconduct charges. The increase in reports has likely been impacted by the improved reporting system introduced at the start of the season.

There were a further 26 incidents of a serious nature reported, of which 9 resulted in charges being issued, with 7 being found proven. The average timeframes for serious cases were better than county FA averages, with the number of days from notification being 16 days, with an average of 24 days

from notification to closure. Of the 17 which were of no further action, 10 were due to the complainant not pursuing and 7 were unable to be charged through insufficient evidence.

A small panel of personnel from County and District Associations who have all undertaken FA judicial training, has been established to sit on disciplinary cases, with the advantage that a consistent approach has been applied.

3.4 DEVELOPMENT

The Football Development Committee took oversight of the FA's development funding for the 23/24 season under the Chairmanship of Gavin Rusling. The Committee focused on the remit of attracting new players to the game of football, which was achieved through the Development Fund.

In the 2023/24 season, the ESFA provided the opportunity for County Schools' FA's (CSFAs) to utilise funding from the Football Development Fund to encourage players who didn't already represent their school to take part in schools' football. The fund was split into a targeted SEND fund and a discretionary development fund. 5,315 new players participated in activities put on by CSFAs in the 23/24 season.

The Development Fund also continued to fund the "Hotshots" campaign, designed to engage pupils not already in school teams to take part in intra-schools' football. Despite a decrease in prize money and award categories "Hotshots" was still a huge success and resulted in over 45,000 players getting involved in schools' football for the first time, with nearly 6,500 teams participating. This included over 6,000 SEND pupils, an increase of 2,000 on 22/23 season. Out of the 45,000 new players from the "Hotshots" campaign over 16,000 were girls, reflecting the growing success of the female game.

The partnership with the Association of Muslim Schools (AMS) continued in the 23/24 season working closely once again with Mubariyoon Sports which is a partner organisation of the AMS. This partnership enabled us to provide Muslim Schools Festivals in the Midlands and the South with 350 boys and girls playing and also 12 match officials trained up to support the programme.

The pan-disability festivals returned for the 23/24 season and bounced back in a really positive manner in the North East, North West, Midlands and South West. Across the 4 festivals, 43 teams and nearly 400 players attended proving that there is an appetite for more of these events to happen in future seasons.

The National Deaf Schools' finals were also funded by the Development Fund in 23/24 and were organised with the support of staff from the Derby Royal School for the Deaf. The event was hosted at St Georges Park. The categories of competition were Junior Schools' Cup, Senior Schools' Cup and Girls' Cup. 32 teams participated across the three categories of competition with 262 players attending.

The Development Committee also monitored progress of the Volunteering Strategy. To aid recruitment of volunteering, a new webpage was created and launched that would be home to all volunteer opportunities across the Membership and a successful online advertisement campaign took place promoting the new webpage. The page received 9,900 link clicks and reached 218,054 individuals. This advertisement campaign will continue in the 24/25 season.

The ESFA's Reward & Recognition Awards returned for its second year in 2023/24, culminating with a dedicated awards ceremony at Wolves' Molineux Stadium on Saturday 15 June. The ESFA received over 200 nominations for the 2024 awards which was made up of five awards for schools' football volunteers and teachers and two awards for schools' football players, all of which received over 40,000 votes to decide the winners. All shortlisted nominees and those who put them forward were invited to the celebratory event in June, which brought together a fantastic cross-section of schools' football volunteers and allowed all of those involved to enjoy meeting up to celebrate the many and varying aspects of schools' football. The R&R Awards celebrated the ESFA's Long Service and Lifetime Achievement recipients and the cap presentation of the England U15 Schoolgirls and England U18 Schoolboys alongside the winners of each category of competition:

- Award for voluntary dedication to schools' football: Rick Jones, Stockport Schools' FA
- Association success story award: Brighton & Hove Schools' FA
- Association young volunteer award: Oliver Brennan, Barnsley Schools' FA
- Award for match official service to schools' football: Roger Andrew from Stockport
- Award for teacher dedication to schools' football: Matt Evans from Balfour Primary School in Brighton

ESFA Special Recognition Award: Ian Beck from Newcastle County Schools' FA

The winners of the Pupil Development through Schools' Football Awards were recognised with a presentation by ESFA Chair, Marvin Robinson at their schools later in June.

- Award for pupil development through schools' football (secondary age): Isabelle from the National CofE Academy in Nottingham
- Award for pupil development through schools' football (primary age): Candice from St Helen's Catholic Primary School in London

The Development Committee in partnership with the Premier League Charitable Fund (PLCF) organised The Premier League Primary Stars football festivals rebranded from Kickabout (22/23) returned for the 2023/24 season and were an incredible success. There were 38 festivals held across England, with a view to introducing year 3 and 4 pupils into schools' football activity, with a focus on fun rather than the competitive element of football. The Premier League Primary Stars festivals create opportunities for children to learn new skills, bring schools' football to life and make football accessible for all pupils. The 23/24 festivals provided these opportunities for 6328 pupils and will return for 24/25 to give yet more children an insight into how fun schools' football is to enjoy with their friends.

Funding from the FA Football Delivery Fund enabled the ESFA to host pilot girls' year 7 and 8 futsal festivals across the country, to see if there is the appetite for this format of the game. The take up for the 8 events that took place from Durham to Cornwall, from Humberside to Oxfordshire gave clear indications that it was a popular activity.

SECTION 4 – LIAISON

4.1 FOOTBALL ASSOCIATION

Marvin Robinson was re-elected to represent the ESFA on the Council of The Football Association for the 2024-25 season. Marvin continues to bring his experience and dedication to schools' football in this role, ensuring the ESFA's interests are well-represented at the FA. He now serves on the enhanced FA Football Development Committee following the disbandment of the Futsal Committee.

4.1.1 FA Football Development Committee

The FA Football Development Committee has taken on an expanded role following the amalgamation of the Futsal Committee. Marvin contributes to the committee's new goal for the 2024/25 season, which emphasizes the increased importance of education partners such as AOC, ISFA, and, of course, the ESFA. The committee will focus on better collaboration, more effective reporting of strategic priority work and advancing football development across schools. Marvin continues to support key initiatives, including the 'removal of heading' and formats of the game, ensuring that the ESFA's perspectives are considered.

4.1.2 FA Representative on ESFA Council

Peter Clayton continued his longstanding service to the ESFA throughout the 2023/24 season and remains a key figure in the FA Council Review. As Chair of the ESFA Governance Committee, Peter has provided invaluable knowledge and support to the ESFA Governance Manager. His leadership has been instrumental in guiding the governance structure and ensuring compliance with FA standards, while also advocating for schools' football within the FA's frameworks.

4.2 SCHOOLS ASSOCIATION FOOTBALL INTERNATIONAL BOARD

The School's Association Football International Board (SAFIB) AGM was held at Lilleshall National Sports Centre, on behalf of ESFA, on Saturday September 30th 2023 where fixture dates, venues and general organisation for the various SAFIB competitions were discussed and arrangements made. Delegates also attended the Wolverhampton Wanderers v Manchester City game. In attendance, representing ESFA, were Marvin Robinson (ESFA Chairman), Nick Loftus (EASFA Vice Chairman), Mark Hignett (SAFIB Vice Chairman elect) and ESFA SAFIB Executive Member Alan Johnston.

4.2.1 SAFIB Winter Meeting 2024

The SAFIB Winter meeting took place on the 13th and 14th January 2024 at FC Bayern, Munich, Germany in conjunction with Inspiresport. In attendance were Nick Loftus (ESFA Vice Chair) representing the Chairman, Mark Hignett (SAFIB Vice Chair) and Alan Johnston (ESFA SAFIB Executive Board member).

The meeting formalised all forthcoming SAFIB competitions and, specifically relevant to the ESFA, the Centenary Shield venues/KO's together with final arrangements for the Bob Docherty Tournament. Discussions at the meeting focussed on updating SAFIB competition protocols and the need for a ground Risk Assessment to be made available to visiting Associations. A request sheet, identifying specific requirements for visiting Associations was agreed which would be sent out in advance. A guided tour of the FC Bayern stadium and academy followed the meeting. The evening official dinner was sponsored by SAFIB. An

additional guided tour of the FC Bayern's first team facility and a detailed presentation by the FC Bayern Youth Director on Sunday 14th January concluded the weekend.

4.2.2 SAFIB Centenary Shield 2024 – Boy's under 18 National teams

Many congratulations to Northern Ireland Schools' FA who made it a clean sweep in this year's Championships, taking on and beating all comers. NISFA are wondering if this is the first time that a Grand Slam has been achieved, i.e. 4 wins from 4 games played.

England finished as runners-up, just ahead of Wales on goal difference, eventually coming good after looking a little undercooked in their first two games. One of the Welsh home fixtures had to be moved at the last-minute after the pitch at Briton Ferry was ruled to be unplayable. Well done to the WSFA on having an excellent alternative venue on hand. The Republic played both their home games at the excellent Athlone Town facility but saved their best performance for their last match, a resounding away win. Scotland played both their home matches at lunchtime and attracted large crowds of schoolchildren to their games.

CENTENARY SHIELD - 2024	Home Team	Away Team	Venue	KO
Friday 23 February	N Ireland 3	England 0	Blanchflower Park	1900
Thursday 29 February	Republic 1	Scotland 1	Athlone Town	1900
Thursday 7 March	Republic 1	N Ireland 2	Athlone Town 1	1900
Thursday 14 March	Scotland 2	Wales 4	Greenock Morton	1300
Thursday 21 March	Scotland 0	N Ireland 2	Stenhousemuir	1300
Thursday 28 March	Wales 3	England 1	BP Llandarcy	1900
Friday 5 April	England 4	Republic 0	Walsall	1900
Thursday 11 April	N Ireland 2	Wales 1	Blanchflower Park	1900
Friday 12 April	England 4	Scotland 2	Chesterfield	1900
Thursday 18 April	Wales 0	Republic 3	Briton Ferry	1900

Centenary Shield 2024 results

	P	W	D	L	F	A	Goal difference	Points
Northern Ireland	4	4	0	0	9	2	+7	12
England	4	2	0	2	9	8	+1	6
Wales	4	2	0	2	8	8	-0	6
Republic of Ireland	4	1	1	2	5	7	-2	4
Scotland	4	0	1	3	5	11	-6	1

4.2.3 SAFIB Bob Docherty Tournament 2024 for U15 Girls National teams

The tournament was played in Athlone and superbly hosted by the Football Association of Ireland Schools. Many thanks to all those involved in the organisation of the event.

Monday 25 March 2024

FAIS 2 SSFA 1 Athlone Town FC KO 1000
 IFA 1 ESFA 1** Athlone Town FC KO 1215 (ESFA won 3-1 on penalties, extra point)

Tuesday 26 March 2024

SSFA 2 IFA 1 Athlone Town FC KO 1500
 FAIS 1 ESFA 2 Athlone Town FC KO 1715 (John Read Trophy)

Wednesday 27 March 2024

Rest Day for all players.

Thursday 28 March 2024

SSFA 1 ESFA 1** Athlone Town FC KO 1000 (ESFA won 5-4 on penalties, extra point)

FAIS 1 IFA 0 Athlone Town FC KO 1215

Bob Docherty Cup 2024	P	W	D	L	F	A	G/D	Pts
England	3	1	2**	0	4	3	+1	7
Republic of Ireland	3	2	0	1	4	3	+1	6
Scotland	3	1	0	2	4	4	0	3
Northern Ireland	3	0	1	2	2	4	-2	1

As well as winning the John Read Trophy, England progressed through the tournament unbeaten. Congratulations to players and Management on a series of outstanding performances.

The presentation of the Bob Docherty Girls International Cup to the England Captain was made by the SAFIB Chair, Joe Carroll after dinner on the final night.

4.2.3 SAFIB Under 14 ALLEN MCKINSTRY Cup 2024 for Boys School Teams

The tournament was played out at the Cardiff University Sports Centre and masterminded by the Welsh Schools FA's Tim Curtis. Many thanks to him for his efforts and expertise.

DAY 1 - 2024	Team 1	Team 2	Venue	KO
Wednesday 23 May	St Francis 1**	Whitchurch 1	Llanrumney	1330
Wednesday 23 May	Redden Court 3	Ysgol y Strade 0	Llanrumney	1530
Wednesday 23 May	Shenfield 2	Lurgan 1	Llanrumney	1730

** Won on penalties (10-9), extra point*

Allen McKinstry Cup 2024 – END OF DAY 1

	P	W	D	L	F	A	Gaol Diff	Points
England B	1	1	0	0	3	0	+3	3
England A	1	1	0	0	2	1	+1	3
Republic of Ireland	1	0	1	0	1	1	0	2**
Wales B	1	0	1	0	1	1	0	1
Northern Ireland	1	0	0	1	1	2	-1	0
Wales A	1	0	0	1	0	3	-3	0

DAY 2 - 2024	Team 1	Team 2	Venue	KO
Thursday 24 May	Shenfield 4	Ysgol y Strade 3	Llanrumney	1330
Thursday 24 May	St Francis 1	Redden Court 0	Llanrumney	1530
Thursday 24 May	Lurgan 1	Whitchurch 2	Llanrumney	1730

Allen McKinstry Cup 2024 – END OF DAY 2

P	W	D	L	F	A	Goal dif	Points
---	---	---	---	---	---	----------	--------

England A	2	2	0	0	6	4	+2	6
Republic of Ireland	2	1	1**	0	2	1	+1	5
Wales B	2	1	1	0	3	2	+1	4
England B	2	1	0	1	3	1	+2	3
Northern Ireland2	0	0	2	2	4	-2		0
Wales A 2	0	0	2	3	7	-4	0	

DAY 3 - 2024	Team 1	Team 2	Venue	KO
Saturday 25 May	Lurgan 5	Redden Court 0	Llanrumney	1000
Saturday 25 May	Whitchurch 3	Ysgol y Strade 1	Llanrumney	1000

THE FINAL

Saturday 25 May	St Francis 2	Shenfield 0	Llanrumney	1130
-----------------	--------------	-------------	------------	------

Many congratulations to the 2024 Boys International School Champions, St Francis College from Rocheston, Cork, representing the Republic of Ireland. They were unbeaten, winning two of their three games, as well as the penalty shoot-out (10-9) in their drawn game, to claim an extra point.

4.2.4 SAFIB Rod Huston Cup for U14 Girls 2024

The planned dates for this competition are Monday 16 September to Wednesday 18 September 2024. Matches, accommodation and meals will be at the Lilleshall National Sports Centre.

Participating teams

- ESFA – Shenfield High School, Brentwood, Essex
- FAIS – Salerno Secondary School, Salthill, County Galway
- NISFA – Kilkeel High School, Newry, County Down
- WSFA – Caerleon Comprehensive School, Newport

4.2.5 SAFIB Victory Shield Tournament – Boy's under 16 teams

The tournament took place in North Wales. Wet weather caused the re-arrangement of several venues by the FAW.

MATCH DAY 1 - 2023	Team 1	Team 2	Venue	KO
Monday 6 November	Republic 1	Scotland 0	Ruthin Town	1200
Monday 6 November	Wales 1	N Ireland 1	Denbigh Town	1800

MATCH DAY 2 - 2023	Team 1	Team 2	Venue	KO
Wednesday 8 November	N Ireland 2	Scotland 2	Flint Town	1200
Wednesday 8 November	Wales 2	Republic 3	Denbigh Town	1800

MATCH DAY 3 - 2023	Team 1	Team 2	Venue	KO
Saturday 11 November	Wales 2	Scotland 0	Bala Town	1100
Saturday 11 November	Republic 3	N Ireland 1	Cefn Druids	1105

Victory Shield 2023 Hosts – FA of Wales

P	W	D	L	F	A	Goal dif	Points
---	---	---	---	---	---	----------	--------

Republic of Ireland	3	3	0	0	7	3	+4	9
Wales	3	1	1	1	5	4	+1	4
Northern Ireland	3	0	2	1	4	6	-2	2
Scotland	3	0	1	2	2	5	-3	1

4.3 SARA

SARA has reported the following 23//24 key achievements and highlights:

- Landmark concussion guidance for grassroots sport published alongside the Government.
- Parliamentary launch of the 'Social Value of Movement and Dance' report
- Led responses to numerous Government consultations, from Martyn's Law to Betting Integrity
- Launch of Sustainability Hub and EDI E-learning platform
- Hosted our Annual General Meeting and Members' Meeting at the magnificent Guildhall
- Attended all three major political party conferences, building advocacy for our members and the power of Sport and Recreation more broadly
- Inaugural Fit for your Funding Future workshop, exploring available revenue streams now and in years to come
- Led the Secretariat for the APPG for Sport, convening and representing the sector in Parliament
- Campaign to make the UK more active launched in Parliament, supported by research demonstrating the UK is joint 11th compared to European peers
- Winners of the 'Best Sports Related Commercial or Promotional Video' at the Sports Business Awards 2023
- International Women's Day event with Leeds Rhinos
- Community Sport and Recreation Awards, attended by the Duke and Duchess of Edinburgh

With grateful thanks to Mike Spinks for continuing to represent the ESFA in this capacity.

4.4 NCSS

Pam Burrage (Tennis) retired as Chair after a very successful 10 years in post. She is replaced by Ian Ireland (Boxing).

Mention was made of two boys' football teams and one girls team who attended the ISF football tournament in China. Such a good time they had they are enthusiastic to go again – it is in China again in 2025 dates TBA. If another girls team could be found that would be good.

In Brazil in 2025 will be the ISF Futsal competition – it would be good if we could find rep teams to go. When dates are confirmed information will be sent through.

NCSS affiliation fee, £150, will remain the same for this season. ESFA will be invoiced

NCSS AGM next year planned for 27th September 2025.

With grateful thanks to Stuart Inger for continuing to represent the ESFA in this capacity.

4.5 CHILD WELFARE

The ESFA National Safeguarding Officers continue to work closely with Associations to ensure compliance with ESFA safeguarding policies and our legal obligations. ESFA affiliation policy states that every Association running representative teams must have an FA qualified Safeguarding Officer

with an in date (within the last 3 years) FA Criminal Record Check (DBS) and every manager or coach with an Association representative team must also have an accepted FA DBS every 3 years. The FA have recently agreed a dispensation for serving teachers who now do not have to complete the Safeguarding Children Workshop - they are now just required to sign a declaration that they are serving teachers. Those who are not practising teachers must also re-certificate the FA Child Welfare training every 2 years. Associations/team management will be suspended if they do not comply with ESFA requirements.

The National SGOs continue to work closely with local and county Associations to ensure they fully comply with these regulations and strongly urge all Associations, especially those with representative teams to ensure their personal records on the portal are kept up to date throughout the season and delete staff who are longer involved with their representative teams in line with our GDPR obligations. Associations are reminded that, in line with FA policy, all teams should have two members of staff allocated to the team for all matches and training sessions.

There have been a small number of safeguarding concerns and poor practice incidents, which have been managed by the National Safeguarding Officers working closely with Association Welfare Officers, the FA Management team, and Statutory Agencies where appropriate.

There is full access to many policy documents and guidelines on the ESFA website – these are regularly updated and added to over the course of the season. The SGOs have continued to develop ways of engaging and supporting Associations and their Safeguarding Officers - Safeguarding Support Visits (SSV), Desk Top Reviews (DTR), and online meetings for Association SGOs. The National Safeguarding Officers are always willing to take calls and assist Association where there may be issues and one of the National Safeguarding Officers is usually available during evenings and weekends.

The goal is to ensure all District and County Associations running rep teams are managed in accordance with ESFA/FA policy and everybody involved with the Associations is fully FA qualified and DBS checked and registered on a new ESFA portal. The aim, in the future, is to also introduce Parental Engagement Briefings and online engagement with Association players to also listen to their voice.

Council is grateful to our safeguarding team for their expertise, their commitment, and their determination to help us to make sure children are safe when playing under our auspices.

4.6 MARKETING AND PR

The 2023/2024 season saw the ESFA's marketing & communications outputs hit a confident stride, with engagement across all social channels up, great results for sponsors and partners and all campaign targets being met and often exceeded. ESFA social media channels have continued to grow in both followers and engagement and the strategic planning of content, plus the experience of the team is ensuring information shared is timely, relevant and engaging. The development of the Social Media Officer in his first season in post has allowed us to continue to improve social content, digital content creation and helped to ensure that the ESFA is able to provide a consistent all-round showcase of ESFA content throughout the season and across all campaigns.

4.6.1 X (formerly Twitter) - Followers have increased once again from 29,490 to 31,400 and throughout the season, the Association received almost 4 million impressions on posts shared

on X. It continues to be the ESFA's biggest social media platform, due to the historic use of the account and the carefully curated content allows the Association to share good quality messaging about its own activity, but also promote the achievements of schools and Associations that follow the account. X continues to be popular for an audience of schools, teachers and Associations as well as parents and players.

4.6.2 Facebook – The Marketing team continue to share content to the ESFA's Facebook page, to ensure that all messaging is being consistently shared across all platforms. Follower numbers have increased from 6,077 to 8,200 and posts consistently achieve good reach to audiences with Facebook posts mirroring X's 3.8m impressions. The ESFA is using Facebook to target adverts for the Association's volunteer recruitment campaign and also using it to create 'events' for International fixtures, providing another way to further promote these games.

4.6.3 Instagram – The ESFA Instagram account continued to flourish in 23/24, increasing its followers from 11,200 to almost 16,000 with consistently high engagement rates on all posts shared across the platform. The short video content shared on the channel, particularly post-match Player of the Match interviews at National Finals did well in terms of views, but also allowed the ESFA to continue the story of National Finalists off the pitch. The visual aspect of Instagram allows the team to create colourful, eye catching and consistently on-brand content, which also received well over 3 million impressions across the season.

4.6.4 YouTube – The ESFA's YouTube channel, ESFA TV, received almost 400,000 views of its static and live content this year and the account has been the sole platform for all live National Cup Final coverage. All four Centenary Shield fixtures were shown via the YouTube channel as well as on the Channel 4 app. The England Schoolgirls also had their friendly fixture v Wales live streamed via the channel. Subscribers have increased from 9,936 to 13,100 and the channel's popularity continues to grow.

4.6.5 Website – The current website is still serving the Association until the new site and software is implemented. The website continues to be updated, amended and re-ordered to ensure it is as user-friendly as possible.

4.6.6 International Squads – The international programme continues to do well in terms of content across all ESFA media. The boys' programme benefitted from some additional coverage when Channel 4 promoted them on their social channels ahead of some of their games being streamed on the Channel 4 app and the U15 Schoolgirls played an additional friendly fixture at TNS which allowed them a stadium experience with full coverage, which was a great addition to the programme. Panini produced digital sticker spreads for the players again and the Marketing team spent some time with the players at the training camp to ensure plenty of content capture for the season.

4.6.7 Schools' Football Week – Schools' Football Week (SFW) returned again in February 2024, where the initiative saw another very successful campaign with 1,209 schools took part in activity. More than a quarter of a million pupils (259,168) were registered to be involved in SFW activity, which was an increase of over 23,000 from 2023 and almost 120,000 girls took part in SFW, which was an increase of around 12,000 from the previous season. Pro:Direct once again sponsored Schools' Football Week for the 2024 season and the ESFA ran a

competition for 2 schools to win a Schools' Football Week kit for registering their activity. Pro:direct ran a competition for pupils to design a football shirt, which was made into a physical shirt and presented to the winning pupil at school. The ESFA also ran a competition for schools to win an assembly from author, Dan Freedman, which was well received by participants. Unlike in previous years, the campaign wasn't supported by DCMS or the DfE and there was less support from partners, which meant the campaign didn't perform quite as well as in 2023 and this is being reviewed ahead of 2025.

4.6.8 Brand Identity – The ESFA continue to work with 33 Creative DPW to create physical branded items and artwork such as programmes and the ESFA handbook. More of the digital artwork creation is being successfully created in-house by the ESFA's Social Media Officer, giving the Association more control over its image. The PlayStation Schools' Cup imagery is created by the PR agency that activates the partnership, the Pokémon Primary Schools' Cup logo was created in-house by Pokémon, with all subsequent branding being designed in-house by the ESFA, with brand approval. The ESFA continues to ensure its brand guidelines are promoted to partners and to ensure all artwork is created with a strong brand presence on internal and external documents.

SECTION 5 - HONORARY AUDITORS' REPORT

The Honorary Auditors (HAs) have, throughout the season, received copies of Trustees and Council Minutes. On July 23rd, HAs Gavin Hawkins and Allan Reed, along with newly appointed HA Jackie Brown, made a one-day visit to the ESFA offices in Stafford.

A. FINANCE

In attendance: A Chilton, M Coyne, D Howard, N Loftus

A deficit budget of about £50,000 had been set for 2023-24. However, with good management, sound investments and increased sponsorship, with thanks to the good work of the Commercial Director, a profit for the season had been made. Due to good financial management it enabled Trustees to return money to associations, cut entry fees and made funding available for new teams.

A big risk to the association, especially if a major sponsor is lost, is the means by which ESFA is able to generate income and funds can be distributed to Membership.

As income from the FA decreases so the ESFA have looked for sources of income which the association has control. To do this a subsidiary company has been established. The company is exploring coaching camps. The intent of these camps is to make them profitable so that money can be reinvested in Membership. It is extremely important that Membership supports the endeavours of the Subsidiary Company as it will be of benefit to all.

The budget for 2024-25 shows a deficit of £35,000. This is a risk but in recent years, by setting a balanced budget, ESFA have managed to save or generate money thus outperforming the budget predictions.

The HAs thank the Chair of Trustees, the Chief Executive, the Finance Director and Commercial Director for their diligent work in looking after the association's finances.

B. PERSONNEL INTERVIEWS

(a) CEO

The CEO reported that ESFA had responded to the criticism in last year's HA report by distributing a Perception Survey. There was a good response from Membership but not Associations. Association officials only wish to speak about representative football, a small percentage of the ESFA portfolio. The majority of ESFA business is with individual schools where the engagement is much better.

To show support to everyone the CEO has offered to attend an event that Membership organises but the response from Membership has been poor.

Season 2023-24 was the end of the 4-year Business Plan. Season 2024-25 is a transition year regarding FA Funding, so ESFA have a year to move away from what the association does with this Funding to what the FA require in the next cycle, thus allowing ESFA to return to a 3-year contract with the FA.

After the transition year discussions will take place regarding the changing of the committee structure for the new Business Plan. One possibility is the establishing of a Membership Committee, which would be responsible for Membership support.

CEO has a very good working relationship with staff, who work diligently at all times. CEO is well supported by Council and has excellent backing from Trustees.

(b) National Competitions Co-ordinator

The NCC expressed their enjoyment working for ESFA and happiness being involved with football in someway. They have a good relationship with the Competitions' Committee, especially the Committee Chair.

Although no target was set they were determined to grow the competitions, which was successfully achieved. This was attained, without external pressure, by the NCC communicating with schools/association to ensure contact details were up to date. The NCC has set themselves an individual challenge to improve participation further.

The NCC produces a paper identifying where, in the country, there is engagement and where there is a desert then linking the results to their own target of trying to improve participation in representative football.

The NCC was of the opinion that the success of the Coaching Camps will help maintain and develop representative competitions.

C. DISCUSSIONS WITH OUTGOING CHAIR AND INCOMING CHAIR

(a) Outgoing Chair, Mavin Robinson

The discussion with the outgoing Chair was held online.

They expressed their honour to be ESFA Chair. The role required plenty of hard work with many demands. They felt they could have done more but understood that things take time.

The outgoing Chair has the desire to see Rewards and Recognition Awards to deserving recipients and schools' international players become the biggest grassroots award ceremony i.e. a national end of season celebration.

During the season an international working group had been created, which completed an audit of the international programme and made recommendations for improvement.

The Chair was of the opinion that changing from one year to three relating to "extended eligibility" Council Members - those who are part of an Association and employed in a school, but without the requisite QTS which would afford "full eligibility" was good as it allowed more people to be involved with ESFA.

Delight was expressed that the U15 Girls' International team were able to experience playing in a football stadium and hopes this will be carried on.

(b) Incoming Chair, Nick Loftus

The HAs welcomed the new Chair and was thanked for their attendance. From the discussion with the new Chair the following points were noted.

- Felt the role was not just about the Chair but about all people in schools' football pulling together in the same direction and not in isolation. For this to happen there is much work to be done.
- Need to promote the value and importance to everyone of schools' football especially representative football.
- Chair and Vice-chair will be speaking to Members of Council for views and opinions so that everyone is pulling in the same direction for what Membership requires.
- The Association needs to be less reliant on FA funding.
- Discover how ESFA can interact with Membership more as there continues to be a feeling from Membership and ESFA of a disconnect.

CONCLUSIONS

- Staff are happy in their working environment and are fully supported.
- Staff members have good ideas which could help influence Council in their decision making.
- Changes to working practices within the ESFA Office has facilitated a more efficient use of time.
- The organisation is well run and, at the current moment, financially sound. However, if a major sponsor is lost then difficulties may arise.
- The Coaching Camps, a significant project, to be run by the ESFA's Subsidiary Company must succeed. The success of the camps will allow everyone associated with ESFA to benefit so Membership support is extremely important.
- ESFA have attempted by various means e.g. consultations, on-line meetings, surveys and offering visits, to engage with Membership. However, if Membership reluctantly fail to engage with the schools' governing body, although some have, it is wrong for people to go to meetings and say "ESFA does nothing for us" and others nodding in agreement.
- HAs noted that Committee Meetings are often not quorate. It is hoped that following engagement with the Chair and Vice-chair there will be an improvement in attendance at such meetings.

- The eagerly anticipated portal is near completion but for the moment Membership need to remain patient until it is fully functioning.
- Consideration may need to be given for the role of Chair being for two years instead of one as recent incumbents feel they have just become accustomed to the role when they have to step down.

JB/GH/AR
August 2024

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2024

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2023 TO 30TH JUNE 2024

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2024LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 1173338

TRUSTEES: M COYNE (CHAIR)
M ROBINSON
N LOFTUS
P HARDING
P JACKSON
T JAMES (Appointed 6 July 2024)
S BOTHAM

CHIEF EXECUTIVE: MISS A CHILTON

REGISTERED OFFICE: 4 PARKER COURT
STAFFORDSHIRE TECHNOLOGY PARK
BEACONSIDE, STAFFORD
ST18 0WP

HONORARY AUDITORS: A REED
G HAWKINS
MRS J BROWN (Appointed 6 April 2024)

BANKERS: CAF BANK LTD
25 KINGS HILL AVENUE
KINGS HILL
WEST MALLING
KENT ME19 4JQ

AUDITORS: LANCASTER HASKINS LTD
GRANVILLE HOUSE
2 TETTENHALL ROAD
WOLVERHAMPTON
WV1 4SB

SOLICITORS: CREAM HR LTD
17 LICHFIELD BUSINESS VILLAGE
THE FRIARY
LICHFIELD
STAFFORDSHIRE
WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report with the financial statements of the charity for the period 1 July 2023 to 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Trustees routinely monitor a comprehensive risk register to assess risk materialisation, the impact of mitigation and any new or emerging risks.

The risk register drives the creation of internal controls including but not restricted to the implementation of procedures for authorisation for some transactions, in accordance with the scheme of delegation.

Procedures are also in place to ensure compliance with safeguarding and health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association, as well as other key legislative drivers.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students up to twenty years of age through the medium of Association Football.

(b) To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

The ESFA allows Associations to affiliate to the national association and school customers to take part through competition entry. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and professional staff.

The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA is a Charitable Incorporated Organisation (CIO). The ESFA's constitution, based on Charity Commission's recommended format, consists of rule and bye-laws which are available annually from the ESFA HQ. These rules and bye-laws are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met. The annual accounts identify those areas of income which have been received as a result of sponsorship, partnership, affiliation, donation & grant aid.

Details of the ESFA's achievements & activities in relation to the Charity's purpose for public benefit are outlined in the ESFA's Annual Report for season 23/24.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements.

Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves in order to protect the future of the Association and to meet its obligations in the event that funding sources fail to reach the levels required to operate for the season. The Trustees have determined that 2 types of reserve are necessary:

Short term accessible reserves: are required to cover any temporary or unforeseen setbacks in income, or any unexpected expenditure.

Long term reserves: to protect against the risks from the external environment, such as:
confirmation of income not being received at the point of budget setting
the need to pay in advance for some activity
mitigation against the loss of a major funder
mitigation against concurrent loss of multiple income sources.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds

Future income streams, together with an assessment of their reliability

Committed expenditure and how far this is controllable

The key areas of risk facing the association, and how likely these are to materialise.

Taking into account the external environment and risks, Trustees annually set the balance of investment between the long term and the short term, and the levels of funding necessary to maintain the ESFA's operation for one season in the event of income loss as described above.

The trustees have agreed that the reserves policy would be reviewed at least every 3 years.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income and expenditure, along with the increased diversification of income streams, medium term funding contracts and good performance against funder targets. Also taken into consideration were the association's cash and fixed assets. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future.

Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2024/25 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

The ESFA's Trustees have approved & resourced a business plan for 24/25, which is a 1 year extension of the preceding plan.

The business plan outlines the following aims:

Further develop sustainable, consistent, high quality schools' football both locally & nationally

A vibrant, committed and engaged Membership which is supported to deliver schools' football

A stable national structure which creates entry points for football at any age, and provides for progression through the game

Age, culture, ability and gender-appropriate access to schools' football is provided, focusing on new entrants to the sport

Collaboration which effectively sustains and develops opportunities to participate

Good Governance

Good financial health

To meet our charitable objectives the activities of the Association will be monitored & improvements sought whenever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the AGM.

SIGNED ON BEHALF OF THE TRUSTEES

.....
M. COYNE

.....
M. ROBINSON

.....
N. LOFTUS

Date: 15 October 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate;
- or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

.....

Date: 15 October 2024

Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOME & ENDOWMENTS FROM					
<u>Other Trading Activities</u>					
Sponsorship	8	408,000	-	408,000	359,110
Partnerships	9	70,470	-	70,470	48,976
Donations & Royalties		742	-	742	2,753
Handbooks & Publications	12	2,927	-	2,927	3,745
Fundraising & Publicity	13	15,000	-	15,000	27,000
<u>Investment Income</u>	10	50,857	-	50,857	12,614
<u>Charitable Activities</u>					
FA Income	11	-	489,409	489,409	533,442
Year 3 & 4 Festivals	16	-	35,000	35,000	57,000
Affiliation & Sanction Fees		6,900	-	6,900	6,600
Disciplinary Charges		10,144	-	10,144	10,815
National Competition Hospitality Sales		-	-	-	390
National Competition Representative Entry Fees		24,325	-	24,325	36,001
National Competition School Entry Fees		154,304	-	154,304	157,274
International Matches	14	13,675	-	13,675	22,759
Total		757,344	524,409	1,281,753	1,278,479
EXPENDITURE ON					
<u>Raising Funds</u>					
Merchandising Activities		11,115	-	11,115	-
(Obsolete stock being written off)					
Fundraising & Publicity	13	88,929	-	88,929	51,282
Investment Management Costs		1,998	-	1,998	193
<u>Charitable Activities</u>					
International Matches	14	79,732	-	79,732	76,874
Council and AGM	18	23,368	-	23,368	24,206
Management & Administration	18	223,000	295,006	518,006	505,445
National Competitions	19	273,320	96,932	370,252	342,541
Year 3 & 4 Festivals	16	-	35,000	35,000	56,933
Reward & Recognition		3,661	13,000	16,661	8,871
Association Grant Funding	17	18,000	-	18,000	16,622
FA Expenditure	15	-	84,473	84,473	154,853
Total		723,123	524,411	1,247,534	1,237,820
Gains/ (Losses) On Investment Assets:					
Realised		-	-	-	13,063
Unrealised		-	-	-	-
NET INCOME/(EXPENDITURE)		34,221	(2)	34,219	53,722
Transfer Between Funds		(2)	2	-	-
Net Movement In Funds:	7	34,219	-	34,219	53,722
Total Funds Brought Forward		2,062,577	-	2,062,577	2,008,855
TOTAL FUNDS CARRIED FORWARD		2,096,796	-	2,096,795	2,062,577

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2024

		<u>30/06/24</u>		<u>30/06/23</u>	
	<u>Note</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		578,643		604,054
Investments	5		-		-
<u>CURRENT ASSETS</u>					
Stock			8,868		15,368
Debtors	21		75,486		136,533
Deferred Expenditure			48		159
Cash At Bank	6		1,694,617		1,613,693
			<u>1,779,019</u>		<u>1,765,753</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	22		251,244		237,674
Advance Income	23		9,623		69,556
			<u>260,867</u>		<u>307,230</u>
<u>NET CURRENT ASSETS</u>			<u>1,518,152</u>		<u>1,458,523</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			2,096,795		2,062,577
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>NET ASSETS</u>			<u>2,096,795</u>		<u>2,062,577</u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7		2,096,795		2,062,577
Restricted Funds	7		-		-
<u>TOTAL FUNDS</u>			<u>2,096,795</u>		<u>2,062,577</u>

The financial statements were approved and authorised for issue by the Board on 15 October 2024
Signed on behalf of the board of trustees

.....
M. COYNE

Date: 15 October 2024

The notes on pages 7 to 14 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	<u>Note</u>	<u>30/06/24</u> £	<u>30/06/23</u> £
Cash flows from operating activities:			
Cash generated from operations	1	90,057	146,212
Tax paid		-	-
Net cash provided by (used in) operating activities		90,057	146,212
Cash flows from investing activities:			
Purchase of tangible fixed assets		(9,133)	(3,161)
Sale of fixed asset investments		-	184,878
Net cash provided by (used in) investing activities		(9,133)	181,717
Change in cash and cash equivalents in the reporting period		80,924	327,929
Cash and cash equivalents at the beginning of the reporting period		1,613,693	1,285,764
Cash and cash equivalents at the end of the reporting period		1,694,617	1,613,693

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20241. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/24</u> £	<u>30/06/23</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	34,219	53,722
Adjustments for:		
Realised Gain from listed investments	-	(13,063)
Depreciation	34,544	26,197
Decrease in stocks	6,499	1,147
Decrease in debtors	61,158	164,136
Increase in creditors	(46,363)	(85,927)
Net cash provided by (used in) operating activities	90,057	146,212

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment over 3 years on a straight line basis in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. Expenditure on operating software system is depreciated over 10 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2024, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4, page 10, note 11 and page 11, note 15.

No remuneration or other benefits were paid to any of the ESFA Trustees.

The ESFA's Key Management Personnel received a total of £123,443 in employee benefits for their services to the charity.

Two individual staff members received employee benefits (excluding employer pension costs) of more than £60,000.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4. FIXED ASSETS

	Computer & Office Equipment	Leasehold Property	Total
	£	£	£
<u>Cost</u>			
As at 1 July 2023	130,146	780,018	910,164
Additions	9,133	-	9,133
Disposals	-	-	-
As at 30 June 2024	139,279	780,018	919,297
<u>Depreciation</u>			
As at 1 July 2023	48,710	257,400	306,110
Charge For The period	18,944	15,600	34,544
Adjustment On Disposals	-	-	-
As at 30 June 2024	67,654	273,000	340,654
<u>Net Book Values</u>			
As at 30 June 2024	71,625	507,018	578,643
As at 30 June 2023	81,436	522,618	604,054

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
Quoted Unit Trust Investments				
Market Value As at 1 July 2023	-		171,815	
Additions/(Disposals)	-		(184,878)	
Net Realised Investment Gain (Loss)	-		13,063	
Net Unrealised Investment Gains (Loss)	-		-	
As at 30 June 2024	-		-	
6. <u>CASH AT BANK</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
High Interest Accounts	1,379,160		1,244,159	
Current Accounts	315,038		369,326	
Cash In Hand	419		208	
	1,694,617		1,613,693	
7. <u>FUNDS</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	£	£	£	£
As at 1 July 2023	2,062,577	-	2,008,855	-
Surplus/(Deficit) For The Period	34,219	-	53,722	-
As at 30 June 24	2,096,795	-	2,062,577	-
8. <u>SPONSORSHIP</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
			359,110	
Sony PlayStation, Pokemon, Utilita & Mark Harrod				
Sony PlayStation, Pokemon, Arnold Clark & Mark Harrod	408,000			
	408,000		359,110	
9. <u>PARTNERSHIPS</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
<u>Income</u>				
First Point USA, Oddballs Apparel Ltd, UCFB				
VEO Technologies, Zone Telecoms Ltd, Pro:Direct				
& STATSports Group			72,000	
Oddballs Apparel Ltd, UCFB, Sports Hotels, iBrain				
VEO Technologies, Pro:Direct, Future Elite Sports				
STATSports Group, Butterfly Squad				
& Active8 Managed Technologies	78,000			
<u>Expenditure</u>				
Support costs	7,530		23,024	
	70,470		48,976	

10 INVESTMENT INCOME		30/06/24	30/06/23
		£	£
Interest And Dividends		50,857	12,614
11 FA INCOME		30/06/24	30/06/23
		£	£
Governance		257,456	266,310
Competitions		101,151	193,687
Development		76,335	55,426
Leadership		46,967	18,019
Futsal		7,500	-
		489,409	533,442
12. HANDBOOKS AND OTHER PUBLICATIONS		30/06/24	30/06/23
		£	£
<u>Income</u>			
Handbooks & Competition Booklets		11,704	11,136
<u>Expenditure</u>			
Handbooks & Competition Booklets		8,777	7,391
		2,927	3,745
13 FUNDRAISING & PUBLICITY		30/06/24	30/06/23
		£	£
<u>Income</u>			
Panini UK & Pro:Direct			27,000
Panini UK & Pro:Direct	15,000		
		15,000	27,000
<u>Expenditure</u>			
Webcasting events	42,390		22,000
Photographer	8,125		6,000
Schools Football Week	8,852		3,349
PR items & Surveys	16,647		9,166
		76,014	40,515
Management & Administration	18	12,915	10,767
		88,929	51,282
		(73,929)	(24,282)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2024

14 INTERNATIONAL MATCHES	30/06/24	30/06/23
(Including support from InspireSport)	£	£
<u>Income</u>		
Home International Receipts & Other Income	1,101	12,520
Player Sponsorship	10,498	7,851
Inspire Sport	2,076	2,388
	<u>13,675</u>	<u>22,759</u>
<u>Expenditure</u>		
U18 (Boys) Home Internationals	17,124	22,905
U18 (Boys) Away Internationals	14,733	16,829
U18 (Boys) Groups Coaching (Home & Away)	6,728	6,625
U18 (Boys) Interviews, Uniforms & Kit	3,069	1,969
U15 (Girls) Home Internationals	6,110	-
U15 (Girls) Away Internationals	13,240	10,848
U15 (Girls) Group Coaching (Home & Away)	6,925	6,575
U15 (Girls) Interviews, Uniforms & Kit	1,790	1,802
SAFIB	4,643	2,862
Media & Other Expenditure	5,370	6,459
	<u>79,732</u>	<u>76,874</u>
	<u>(66,057)</u>	<u>(54,115)</u>
15 FA EXPENDITURE	30/06/24	30/06/23
	£	£
Association Grants & Affiliation Fees	6,600	6,600
Safeguarding visits & equipment	15,657	1,055
County Administrators	-	105,767
Development Activities	22,119	8,528
Muslim Schools Festival	3,528	3,000
Deaf Schools Festival	4,111	3,224
Disability Festivals	6,028	1,567
Futsal Activities	7,500	7,000
Intraschool "Hotshots" Activities	7,050	9,009
Referee Bursaries	-	7,870
Volunteer Funding	11,880	1,233
	<u>84,473</u>	<u>154,853</u>
16 YEAR 3 & 4 FESTIVALS	30/06/24	30/06/23
	£	£
<u>Income</u>		
Football Association	-	35,000
Premier League Charitable Fund	35,000	22,000
	<u>35,000</u>	<u>57,000</u>
<u>Expenditure</u>		
Year 3 & 4 Festivals	35,000	56,933
	<u>35,000</u>	<u>56,933</u>
17 ASSOCIATION GRANT FUNDING (ESFA FUNDED)	30/06/24	30/06/23
	£	£
County & District Associations	-	622
Regional Associations	8,000	16,000
New Representative Teams	10,000	-
	<u>18,000</u>	<u>16,622</u>

18 **MANAGEMENT AND ADMINISTRATION**

Administration And Headquarters

	<u>30/06/24</u>	<u>30/06/23</u>
	£	£
Salaries, National Insurance And Pension	510,529	516,537
Heat & Light	8,962	12,838
Telephone And Postage	5,108	5,289
Printing And Stationery	4,073	3,844
Staff Recruitment And Training	5,901	10,316
Professional Services	9,777	7,628
Safeguarding & DBS costs	1,453	1,920
Secretarial And Travel	11,658	11,794
Sundry (includes disallowed VAT)	21,413	14,164
Website & Software Fees	5,929	7,587
Repairs & Maintenance	29,207	17,412
Depreciation	34,544	26,197
Lease Of Equipment	3,951	6,572
Insurance	38,576	35,658
Bank Charges	229	391
Bank charges for competitions	75	149
Bad Debt Write Off	-	449
Rental Income	(8,283)	(8,178)
Subsidiary Company costs	13	13
	<u>683,115</u>	<u>670,580</u>

Auditor's emoluments

Included in professional services	<u>6,000</u>	<u>4,670</u>
-----------------------------------	--------------	--------------

Allocated as follows

Charitable Activities		518,006	505,445
County Administrators	15	-	14,134
Fundraising & Publicity	13	12,915	10,767
National Competitions	19	152,194	140,234
		<u>683,115</u>	<u>670,580</u>

Council And Annual General Meeting

	<u>30/06/24</u>	<u>30/06/23</u>
	£	£
Meetings	9,738	13,847
County, Association, Area/ Matches & Meetings	855	1,391
Telephone, Stationery, Postage & Allowances	843	845
Professional Services & Recruitment	11,932	4,280
Annual General Meeting	-	3,843
	<u>23,368</u>	<u>24,206</u>

Average Number Of Employees

	<u>30/06/24</u>	<u>30/06/23</u>
Office And Secretarial	13	13
County Administrators	-	4

Analysis of employees' remuneration

Gross remuneration	441,976	447,378
Employer's NIC	37,810	38,602
Employer's pension contributions	30,743	28,423
Redundancy payments	-	2,134
	<u>510,529</u>	<u>516,537</u>

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £30,743 (2023: £28,423). There were 14 members of staff in the scheme. At 30 June 2024, there were no accrued contributions (2023: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2024

19 NATIONAL COMPETITIONS

		30/06/24		30/06/23	
		£	£	£	£
<u>Schools & Superleague Competitions</u>					
U18 Superleague (Boys)		3,095		2,775	
U18 Superleague (Girls)		2,945		2,634	
U18 Inter School (Boys)		3,129		2,732	
U18 Inter School (Girls)		3,196		2,754	
U18 Inter School B Team (Boys)		3,114		2,799	
U16 Inter School (Boys)		3,098		2,783	
U16 Inter School (Girls)		3,117		2,690	
U16 Inter Elite School (Boys)		3,132		2,758	
U16 Inter School B Team (Boys)		3,021		2,816	
U16 Inter Small School (Boys)		3,170		2,789	
U15 Inter School (Boys)		4,099		4,133	
U15 Inter School (Girls)		4,078		4,138	
U15 Inter School New (Girls)		6,204		3,419	
U15 Inter Elite School (Boys)		4,084		4,108	
U15 Inter School B Team (Boys)		4,056		4,101	
U15 Inter School B Team (Girls)		3,660		3,431	
U15 Inter Small School (Boys)		4,124		4,133	
U15 Inter Small School (Girls)		3,669		3,161	
U14 Inter School (Boys)		3,956		4,275	
U14 Inter School (Girls)		4,144		4,111	
U14 Inter Elite School (Boys)		3,916		4,159	
U14 Inter School B Team (Boys)		3,969		4,173	
U14 Inter Small School (Boys)		3,864		4,235	
U13 Inter School (Boys)		4,152		4,161	
U13 Inter School (Girls)		4,242		4,151	
U13 Inter School New (Girls)		6,177		3,429	
U13 Inter Elite School (Boys)		3,901		4,168	
U13 Inter School B Team (Boys)		3,888		4,122	
U13 Inter School B Team (Girls)		3,681		3,358	
U13 Inter Small School (Boys)		3,841		4,123	
U13 Inter Small School (Girls)		3,665		1,695	
U12 Inter School (Boys)		3,998		4,140	
U12 Inter School (Girls)		3,885		4,137	
U12 Inter Elite School (Boys)		3,883		4,125	
U12 Inter School B Team (Boys)		3,851		4,208	
U12 Inter Small School (Boys)		3,975		4,116	
U11 Inter School (Boys)		6,508		7,373	
U11 Inter School (Girls)		6,511		7,213	
U11 Inter Small School (Mixed)		6,458		7,530	
			157,456		151,156
<u>Representative Competitions</u>					
U18 Inter County (Boys)		2,715		2,669	
U16 Inter County (Boys)		3,061		2,431	
U16 Inter County (Girls)		3,016		2,394	
U15 Inter District (Boys)		4,951		4,293	
U15 Inter District (Girls)		4,756		3,593	
U14 Inter County (Boys)		3,014		2,506	
U14 Inter County (Girls)		2,816		2,479	
U14 Inter District (Boys)		5,107		4,382	
U14 Inter District (Girls)		5,536		4,019	
U13 Inter District (Boys)		5,159		4,476	
U13 Inter District (Girls)		5,039		3,954	
U12 Inter District (Boys)		5,073		4,476	
U12 Inter District (Girls)		5,106		4,305	
U11 Inter District (Boys)		2,371		2,317	
U11 Inter District (Girls)		2,325		2,356	
Champions Cup Branding and Subscription		557		501	
			60,602		51,151
<u>Management Costs</u>					
Management & Administration	18		152,194		140,234
			370,252		342,541

20	<u>VALUE ADDED TAX</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Payments Made To HM Revenue & Customs During the Period	22,056	55,573
		<u><u> </u></u>	<u><u> </u></u>
21	<u>DEBTORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Trade debtors	73,364	111,207
	Prepayments	2,122	1,714
	HMRC (VAT)	-	23,612
		<u> </u>	<u> </u>
		75,486	136,533
		<u><u> </u></u>	<u><u> </u></u>
22	<u>CREDITORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Trade creditors	16,724	25,188
	Accruals	234,520	212,486
		<u> </u>	<u> </u>
		251,244	237,674
		<u><u> </u></u>	<u><u> </u></u>
23	<u>ADVANCED INCOME</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Balance Bfd	69,556	169,952
	Movement for year	(59,933)	(100,396)
		<u> </u>	<u> </u>
	Balance cfd	9,623	69,556
		<u><u> </u></u>	<u><u> </u></u>
24	<u>OPERATING LEASE COMMITMENTS</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Due within 1 year	<u>4,741</u>	<u>8,801</u>
	Due between 1 and 2 years	<u>4,741</u>	<u>3,548</u>
	Due between 2 and 5 years	<u>1,895</u>	<u>-</u>
	Due over 5 years	<u>-</u>	<u>-</u>

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2024

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2023 TO 30TH JUNE 2024

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2024LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 1173338

TRUSTEES: M COYNE (CHAIR)
M ROBINSON
N LOFTUS
P HARDING
P JACKSON
T JAMES (Appointed 6 July 2024)
S BOTHAM

CHIEF EXECUTIVE: MISS A CHILTON

REGISTERED OFFICE: 4 PARKER COURT
STAFFORDSHIRE TECHNOLOGY PARK
BEACONSIDE, STAFFORD
ST18 0WP

HONORARY AUDITORS: A REED
G HAWKINS
MRS J BROWN (Appointed 6 April 2024)

BANKERS: CAF BANK LTD
25 KINGS HILL AVENUE
KINGS HILL
WEST MALLING
KENT ME19 4JQ

AUDITORS: LANCASTER HASKINS LTD
GRANVILLE HOUSE
2 TETTENHALL ROAD
WOLVERHAMPTON
WV1 4SB

SOLICITORS: CREAM HR LTD
17 LICHFIELD BUSINESS VILLAGE
THE FRIARY
LICHFIELD
STAFFORDSHIRE
WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report with the financial statements of the charity for the period 1 July 2023 to 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Trustees routinely monitor a comprehensive risk register to assess risk materialisation, the impact of mitigation and any new or emerging risks.

The risk register drives the creation of internal controls including but not restricted to the implementation of procedures for authorisation for some transactions, in accordance with the scheme of delegation.

Procedures are also in place to ensure compliance with safeguarding and health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association, as well as other key legislative drivers.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students up to twenty years of age through the medium of Association Football.

(b) To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

The ESFA allows Associations to affiliate to the national association and school customers to take part through competition entry. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and professional staff.

The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA is a Charitable Incorporated Organisation (CIO). The ESFA's constitution, based on Charity Commission's recommended format, consists of rule and bye-laws which are available annually from the ESFA HQ. These rules and bye-laws are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met. The annual accounts identify those areas of income which have been received as a result of sponsorship, partnership, affiliation, donation & grant aid.

Details of the ESFA's achievements & activities in relation to the Charity's purpose for public benefit are outlined in the ESFA's Annual Report for season 23/24.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements.

Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves in order to protect the future of the Association and to meet its obligations in the event that funding sources fail to reach the levels required to operate for the season. The Trustees have determined that 2 types of reserve are necessary:

Short term accessible reserves: are required to cover any temporary or unforeseen setbacks in income, or any unexpected expenditure.

Long term reserves: to protect against the risks from the external environment, such as:

confirmation of income not being received at the point of budget setting

the need to pay in advance for some activity

mitigation against the loss of a major funder

mitigation against concurrent loss of multiple income sources.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds

Future income streams, together with an assessment of their reliability

Committed expenditure and how far this is controllable

The key areas of risk facing the association, and how likely these are to materialise.

Taking into account the external environment and risks, Trustees annually set the balance of investment between the long term and the short term, and the levels of funding necessary to maintain the ESFA's operation for one season in the event of income loss as described above.

The trustees have agreed that the reserves policy would be reviewed at least every 3 years.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income and expenditure, along with the increased diversification of income streams, medium term funding contracts and good performance against funder targets. Also taken into consideration were the association's cash and fixed assets. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future.

Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2024/25 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

The ESFA's Trustees have approved & resourced a business plan for 24/25, which is a 1 year extension of the preceding plan.

The business plan outlines the following aims:

Further develop sustainable, consistent, high quality schools' football both locally & nationally

A vibrant, committed and engaged Membership which is supported to deliver schools' football

A stable national structure which creates entry points for football at any age, and provides for progression through the game

Age, culture, ability and gender-appropriate access to schools' football is provided, focusing on new entrants to the sport

Collaboration which effectively sustains and develops opportunities to participate

Good Governance

Good financial health

To meet our charitable objectives the activities of the Association will be monitored & improvements sought whenever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the AGM.

SIGNED ON BEHALF OF THE TRUSTEES

.....
M. COYNE

.....
M. ROBINSON

.....
N. LOFTUS

Date: 15 October 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

.....

Date: 15 October 2024

Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
INCOME & ENDOWMENTS FROM					
<u>Other Trading Activities</u>					
Sponsorship	8	408,000	-	408,000	359,110
Partnerships	9	70,470	-	70,470	48,976
Donations & Royalties		742	-	742	2,753
Handbooks & Publications	12	2,927	-	2,927	3,745
Fundraising & Publicity	13	15,000	-	15,000	27,000
<u>Investment Income</u>	10	50,857	-	50,857	12,614
<u>Charitable Activities</u>					
FA Income	11	-	489,409	489,409	533,442
Year 3 & 4 Festivals	16	-	35,000	35,000	57,000
Affiliation & Sanction Fees		6,900	-	6,900	6,600
Disciplinary Charges		10,144	-	10,144	10,815
National Competition Hospitality Sales		-	-	-	390
National Competition Representative Entry Fees		24,325	-	24,325	36,001
National Competition School Entry Fees		154,304	-	154,304	157,274
International Matches	14	13,675	-	13,675	22,759
Total		757,344	524,409	1,281,753	1,278,479
EXPENDITURE ON					
<u>Raising Funds</u>					
Merchandising Activities		11,115	-	11,115	-
(Obsolete stock being written off)					
Fundraising & Publicity	13	88,929	-	88,929	51,282
Investment Management Costs		1,998	-	1,998	193
<u>Charitable Activities</u>					
International Matches	14	79,732	-	79,732	76,874
Council and AGM	18	23,368	-	23,368	24,206
Management & Administration	18	223,000	295,006	518,006	505,445
National Competitions	19	273,320	96,932	370,252	342,541
Year 3 & 4 Festivals	16	-	35,000	35,000	56,933
Reward & Recognition		3,661	13,000	16,661	8,871
Association Grant Funding	17	18,000	-	18,000	16,622
FA Expenditure	15	-	84,473	84,473	154,853
Total		723,123	524,411	1,247,534	1,237,820
Gains/ (Losses) On Investment Assets:					
Realised		-	-	-	13,063
Unrealised		-	-	-	-
NET INCOME/(EXPENDITURE)		34,221	(2)	34,219	53,722
Transfer Between Funds		(2)	2	-	-
Net Movement In Funds:	7	34,219	-	34,219	53,722
Total Funds Brought Forward		2,062,577	-	2,062,577	2,008,855
TOTAL FUNDS CARRIED FORWARD		2,096,796	-	2,096,795	2,062,577

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2024

		<u>30/06/24</u>		<u>30/06/23</u>	
	<u>Note</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		578,643		604,054
Investments	5		-		-
<u>CURRENT ASSETS</u>					
Stock			8,868		15,368
Debtors	21		75,486		136,533
Deferred Expenditure			48		159
Cash At Bank	6		1,694,617		1,613,693
			<u>1,779,019</u>		<u>1,765,753</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	22		251,244		237,674
Advance Income	23		9,623		69,556
			<u>260,867</u>		<u>307,230</u>
<u>NET CURRENT ASSETS</u>			<u>1,518,152</u>		<u>1,458,523</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			2,096,795		2,062,577
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>NET ASSETS</u>			<u>2,096,795</u>		<u>2,062,577</u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7		2,096,795		2,062,577
Restricted Funds	7		-		-
<u>TOTAL FUNDS</u>			<u>2,096,795</u>		<u>2,062,577</u>

The financial statements were approved and authorised for issue by the Board on 15 October 2024
Signed on behalf of the board of trustees

.....
M. COYNE

Date: 15 October 2024

The notes on pages 7 to 14 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	<u>Note</u>	<u>30/06/24</u> £	<u>30/06/23</u> £
Cash flows from operating activities:			
Cash generated from operations	1	90,057	146,212
Tax paid		-	-
Net cash provided by (used in) operating activities		90,057	146,212
Cash flows from investing activities:			
Purchase of tangible fixed assets		(9,133)	(3,161)
Sale of fixed asset investments		-	184,878
Net cash provided by (used in) investing activities		(9,133)	181,717
Change in cash and cash equivalents in the reporting period		80,924	327,929
Cash and cash equivalents at the beginning of the reporting period		1,613,693	1,285,764
Cash and cash equivalents at the end of the reporting period		1,694,617	1,613,693

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20241. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/24</u> £	<u>30/06/23</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	34,219	53,722
Adjustments for:		
Realised Gain from listed investments	-	(13,063)
Depreciation	34,544	26,197
Decrease in stocks	6,499	1,147
Decrease in debtors	61,158	164,136
Increase in creditors	(46,363)	(85,927)
Net cash provided by (used in) operating activities	90,057	146,212

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment over 3 years on a straight line basis in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. Expenditure on operating software system is depreciated over 10 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2024, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4, page 10, note 11 and page 11, note 15.

No remuneration or other benefits were paid to any of the ESFA Trustees.

The ESFA's Key Management Personnel received a total of £123,443 in employee benefits for their services to the charity.

Two individual staff members received employee benefits (excluding employer pension costs) of more than £60,000.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4. FIXED ASSETS

	Computer & Office Equipment	Leasehold Property	Total
	£	£	£
<u>Cost</u>			
As at 1 July 2023	130,146	780,018	910,164
Additions	9,133	-	9,133
Disposals	-	-	-
As at 30 June 2024	139,279	780,018	919,297
<u>Depreciation</u>			
As at 1 July 2023	48,710	257,400	306,110
Charge For The period	18,944	15,600	34,544
Adjustment On Disposals	-	-	-
As at 30 June 2024	67,654	273,000	340,654
<u>Net Book Values</u>			
As at 30 June 2024	71,625	507,018	578,643
As at 30 June 2023	81,436	522,618	604,054

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
Quoted Unit Trust Investments				
Market Value As at 1 July 2023	-		171,815	
Additions/(Disposals)	-		(184,878)	
Net Realised Investment Gain (Loss)	-		13,063	
Net Unrealised Investment Gains (Loss)	-		-	
As at 30 June 2024	-		-	
6. <u>CASH AT BANK</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
High Interest Accounts	1,379,160		1,244,159	
Current Accounts	315,038		369,326	
Cash In Hand	419		208	
	1,694,617		1,613,693	
7. <u>FUNDS</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	£	£	£	£
As at 1 July 2023	2,062,577	-	2,008,855	-
Surplus/(Deficit) For The Period	34,219	-	53,722	-
As at 30 June 24	2,096,795	-	2,062,577	-
8. <u>SPONSORSHIP</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
			359,110	
Sony PlayStation, Pokemon, Utilita & Mark Harrod				
Sony PlayStation, Pokemon, Arnold Clark & Mark Harrod	408,000			
	408,000		359,110	
9. <u>PARTNERSHIPS</u>	<u>30/06/24</u>		<u>30/06/23</u>	
	£		£	
<u>Income</u>				
First Point USA, Oddballs Apparel Ltd, UCFB				
VEO Technologies, Zone Telecoms Ltd, Pro:Direct				
& STATSports Group			72,000	
Oddballs Apparel Ltd, UCFB, Sports Hotels, iBrain				
VEO Technologies, Pro:Direct, Future Elite Sports				
STATSports Group, Butterfly Squad				
& Active8 Managed Technologies	78,000			
<u>Expenditure</u>				
Support costs	7,530		23,024	
	70,470		48,976	

10 INVESTMENT INCOME		30/06/24	30/06/23
		£	£
Interest And Dividends		50,857	12,614
11 FA INCOME		30/06/24	30/06/23
		£	£
Governance		257,456	266,310
Competitions		101,151	193,687
Development		76,335	55,426
Leadership		46,967	18,019
Futsal		7,500	-
		489,409	533,442
12. HANDBOOKS AND OTHER PUBLICATIONS		30/06/24	30/06/23
		£	£
<u>Income</u>			
Handbooks & Competition Booklets		11,704	11,136
<u>Expenditure</u>			
Handbooks & Competition Booklets		8,777	7,391
		2,927	3,745
13 FUNDRAISING & PUBLICITY		30/06/24	30/06/23
		£	£
<u>Income</u>			
Panini UK & Pro:Direct			27,000
Panini UK & Pro:Direct	15,000		
		15,000	27,000
<u>Expenditure</u>			
Webcasting events	42,390		22,000
Photographer	8,125		6,000
Schools Football Week	8,852		3,349
PR items & Surveys	16,647		9,166
		76,014	40,515
Management & Administration	18	12,915	10,767
		88,929	51,282
		(73,929)	(24,282)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2024

14	INTERNATIONAL MATCHES	30/06/24	30/06/23
	(Including support from InspireSport)	£	£
	<u>Income</u>		
	Home International Receipts & Other Income	1,101	12,520
	Player Sponsorship	10,498	7,851
	Inspire Sport	2,076	2,388
		13,675	22,759
	<u>Expenditure</u>		
	U18 (Boys) Home Internationals	17,124	22,905
	U18 (Boys) Away Internationals	14,733	16,829
	U18 (Boys) Groups Coaching (Home & Away)	6,728	6,625
	U18 (Boys) Interviews, Uniforms & Kit	3,069	1,969
	U15 (Girls) Home Internationals	6,110	-
	U15 (Girls) Away Internationals	13,240	10,848
	U15 (Girls) Group Coaching (Home & Away)	6,925	6,575
	U15 (Girls) Interviews, Uniforms & Kit	1,790	1,802
	SAFIB	4,643	2,862
	Media & Other Expenditure	5,370	6,459
		79,732	76,874
		(66,057)	(54,115)
15	FA EXPENDITURE	30/06/24	30/06/23
		£	£
	Association Grants & Affiliation Fees	6,600	6,600
	Safeguarding visits & equipment	15,657	1,055
	County Administrators	-	105,767
	Development Activities	22,119	8,528
	Muslim Schools Festival	3,528	3,000
	Deaf Schools Festival	4,111	3,224
	Disability Festivals	6,028	1,567
	Futsal Activities	7,500	7,000
	Intraschool "Hotshots" Activities	7,050	9,009
	Referee Bursaries	-	7,870
	Volunteer Funding	11,880	1,233
	Total Expenditure	84,473	154,853
16	YEAR 3 & 4 FESTIVALS	30/06/24	30/06/23
		£	£
	<u>Income</u>		
	Football Association	-	35,000
	Premier League Charitable Fund	35,000	22,000
	Total Income	35,000	57,000
	<u>Expenditure</u>		
	Year 3 & 4 Festivals	35,000	56,933
	Total Expenditure	35,000	56,933
17	ASSOCIATION GRANT FUNDING (ESFA FUNDED)	30/06/24	30/06/23
		£	£
	County & District Associations	-	622
	Regional Associations	8,000	16,000
	New Representative Teams	10,000	-
		18,000	16,622

18 **MANAGEMENT AND ADMINISTRATION**

Administration And Headquarters

	<u>30/06/24</u>	<u>30/06/23</u>
	£	£
Salaries, National Insurance And Pension	510,529	516,537
Heat & Light	8,962	12,838
Telephone And Postage	5,108	5,289
Printing And Stationery	4,073	3,844
Staff Recruitment And Training	5,901	10,316
Professional Services	9,777	7,628
Safeguarding & DBS costs	1,453	1,920
Secretarial And Travel	11,658	11,794
Sundry (includes disallowed VAT)	21,413	14,164
Website & Software Fees	5,929	7,587
Repairs & Maintenance	29,207	17,412
Depreciation	34,544	26,197
Lease Of Equipment	3,951	6,572
Insurance	38,576	35,658
Bank Charges	229	391
Bank charges for competitions	75	149
Bad Debt Write Off	-	449
Rental Income	(8,283)	(8,178)
Subsidiary Company costs	13	13
	<u>683,115</u>	<u>670,580</u>

Auditor's emoluments

Included in professional services	<u>6,000</u>	<u>4,670</u>
-----------------------------------	--------------	--------------

Allocated as follows

Charitable Activities		518,006	505,445
County Administrators	15	-	14,134
Fundraising & Publicity	13	12,915	10,767
National Competitions	19	152,194	140,234
		<u>683,115</u>	<u>670,580</u>

Council And Annual General Meeting

	<u>30/06/24</u>	<u>30/06/23</u>
	£	£
Meetings	9,738	13,847
County, Association, Area/ Matches & Meetings	855	1,391
Telephone, Stationery, Postage & Allowances	843	845
Professional Services & Recruitment	11,932	4,280
Annual General Meeting	-	3,843
	<u>23,368</u>	<u>24,206</u>

Average Number Of Employees

	<u>30/06/24</u>	<u>30/06/23</u>
Office And Secretarial	13	13
County Administrators	-	4

Analysis of employees' remuneration

Gross remuneration	441,976	447,378
Employer's NIC	37,810	38,602
Employer's pension contributions	30,743	28,423
Redundancy payments	-	2,134
	<u>510,529</u>	<u>516,537</u>

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £30,743 (2023: £28,423). There were 14 members of staff in the scheme.

At 30 June 2024, there were no accrued contributions (2023: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2024

19 NATIONAL COMPETITIONS

		30/06/24		30/06/23	
		£	£	£	£
<u>Schools & Superleague Competitions</u>					
U18 Superleague (Boys)		3,095		2,775	
U18 Superleague (Girls)		2,945		2,634	
U18 Inter School (Boys)		3,129		2,732	
U18 Inter School (Girls)		3,196		2,754	
U18 Inter School B Team (Boys)		3,114		2,799	
U16 Inter School (Boys)		3,098		2,783	
U16 Inter School (Girls)		3,117		2,690	
U16 Inter Elite School (Boys)		3,132		2,758	
U16 Inter School B Team (Boys)		3,021		2,816	
U16 Inter Small School (Boys)		3,170		2,789	
U15 Inter School (Boys)		4,099		4,133	
U15 Inter School (Girls)		4,078		4,138	
U15 Inter School New (Girls)		6,204		3,419	
U15 Inter Elite School (Boys)		4,084		4,108	
U15 Inter School B Team (Boys)		4,056		4,101	
U15 Inter School B Team (Girls)		3,660		3,431	
U15 Inter Small School (Boys)		4,124		4,133	
U15 Inter Small School (Girls)		3,669		3,161	
U14 Inter School (Boys)		3,956		4,275	
U14 Inter School (Girls)		4,144		4,111	
U14 Inter Elite School (Boys)		3,916		4,159	
U14 Inter School B Team (Boys)		3,969		4,173	
U14 Inter Small School (Boys)		3,864		4,235	
U13 Inter School (Boys)		4,152		4,161	
U13 Inter School (Girls)		4,242		4,151	
U13 Inter School New (Girls)		6,177		3,429	
U13 Inter Elite School (Boys)		3,901		4,168	
U13 Inter School B Team (Boys)		3,888		4,122	
U13 Inter School B Team (Girls)		3,681		3,358	
U13 Inter Small School (Boys)		3,841		4,123	
U13 Inter Small School (Girls)		3,665		1,695	
U12 Inter School (Boys)		3,998		4,140	
U12 Inter School (Girls)		3,885		4,137	
U12 Inter Elite School (Boys)		3,883		4,125	
U12 Inter School B Team (Boys)		3,851		4,208	
U12 Inter Small School (Boys)		3,975		4,116	
U11 Inter School (Boys)		6,508		7,373	
U11 Inter School (Girls)		6,511		7,213	
U11 Inter Small School (Mixed)		6,458		7,530	
			157,456		151,156
<u>Representative Competitions</u>					
U18 Inter County (Boys)		2,715		2,669	
U16 Inter County (Boys)		3,061		2,431	
U16 Inter County (Girls)		3,016		2,394	
U15 Inter District (Boys)		4,951		4,293	
U15 Inter District (Girls)		4,756		3,593	
U14 Inter County (Boys)		3,014		2,506	
U14 Inter County (Girls)		2,816		2,479	
U14 Inter District (Boys)		5,107		4,382	
U14 Inter District (Girls)		5,536		4,019	
U13 Inter District (Boys)		5,159		4,476	
U13 Inter District (Girls)		5,039		3,954	
U12 Inter District (Boys)		5,073		4,476	
U12 Inter District (Girls)		5,106		4,305	
U11 Inter District (Boys)		2,371		2,317	
U11 Inter District (Girls)		2,325		2,356	
Champions Cup Branding and Subscription		557		501	
			60,602		51,151
<u>Management Costs</u>					
Management & Administration	18	152,194		140,234	
		370,252		342,541	

20	<u>VALUE ADDED TAX</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Payments Made To HM Revenue & Customs During the Period	22,056	55,573
		<u><u> </u></u>	<u><u> </u></u>
21	<u>DEBTORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Trade debtors	73,364	111,207
	Prepayments	2,122	1,714
	HMRC (VAT)	-	23,612
		<u> </u>	<u> </u>
		75,486	136,533
		<u><u> </u></u>	<u><u> </u></u>
22	<u>CREDITORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Trade creditors	16,724	25,188
	Accruals	234,520	212,486
		<u> </u>	<u> </u>
		251,244	237,674
		<u><u> </u></u>	<u><u> </u></u>
23	<u>ADVANCED INCOME</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Balance Bfd	69,556	169,952
	Movement for year	(59,933)	(100,396)
		<u> </u>	<u> </u>
	Balance cfd	9,623	69,556
		<u><u> </u></u>	<u><u> </u></u>
24	<u>OPERATING LEASE COMMITMENTS</u>	<u>30/06/24</u>	<u>30/06/23</u>
		£	£
	Due within 1 year	<u>4,741</u>	<u>8,801</u>
	Due between 1 and 2 years	<u>4,741</u>	<u>3,548</u>
	Due between 2 and 5 years	<u>1,895</u>	<u>-</u>
	Due over 5 years	<u>-</u>	<u>-</u>

THE ENGLISH SCHOOLS' FOOTBALL ASSOCIATION

England & Wales - Charity number 1173338

Accounts

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2023

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2022 TO 30TH JUNE 2023

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2023

LEGAL AND ADMINISTRATIVE DETAILS

<u>CHARITY NUMBER:</u>	1173338
<u>TRUSTEES:</u>	M COYNE (CHAIR) D WOOLLASTON (Resigned 8 July 2023) M HIGNETT (Resigned 8 July 2023) M ROBINSON N LOFTUS P HARDING P JACKSON (Appointed 8 July 2023) S BOTHAM
<u>CHIEF EXECUTIVE:</u>	MISS A CHILTON
<u>REGISTERED OFFICE:</u>	4 PARKER COURT STAFFORDSHIRE TECHNOLOGY PARK BEACONSIDE, STAFFORD ST18 0WP
<u>HONORARY AUDITORS:</u>	A REED G HAWKINS (Appointed 8 July 2023)
<u>BANKERS:</u>	CAF BANK LTD 25 KINGS HILL AVENUE KINGS HILL WEST MALLING KENT ME19 4JQ
<u>AUDITORS:</u>	LANCASTER HASKINS LTD GRANVILLE HOUSE 2 TETTENHALL ROAD WOLVERHAMPTON WV1 4SB
<u>SOLICITORS:</u>	CREAM HR LTD 17 LICHFIELD BUSINESS VILLAGE THE FRIARY LICHFIELD STAFFORDSHIRE WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023

The trustees present their report with the financial statements of the charity for the period 1 July 2022 to 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Trustees routinely monitor a comprehensive risk register to assess risk materialisation, the impact of mitigation and any new or emerging risks.

The risk register drives the creation of internal controls including but not restricted to the implementation of procedures for authorisation for some transactions, in accordance with the scheme of delegation.

Procedures are also in place to ensure compliance with safeguarding and health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association, as well as other key legislative drivers.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students up to twenty years of age through the medium of Association Football.

(b) To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

The ESFA allows Associations to affiliate to the national association and school customers to take part through competition entry. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and professional staff.

The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA is a Charitable Incorporated Organisation (CIO). The ESFA's constitution, based on Charity Commission's recommended format, consists of rule and bye-laws which are available annually from the ESFA HQ. These rules and bye-laws are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met. The annual accounts identify those areas of income which have been received as a result of sponsorship, partnership, affiliation, donation & grant aid.

Details of the ESFA's achievements & activities in relation to the Charity's purpose for public benefit are outlined in the ESFA's Annual Report for season 22/23.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements.

Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves in order to protect the future of the Association and to meet its obligations in the event that funding sources fail to reach the levels required to operate for the season. The Trustees have determined that 2 types of reserve are necessary:

Short term accessible reserves: are required to cover any temporary or unforeseen setbacks in income, or any unexpected expenditure.

Long term reserves: to protect against the risks from the external environment, such as:
confirmation of income not being received at the point of budget setting
the need to pay in advance for some activity
mitigation against the loss of a major funder
mitigation against concurrent loss of multiple income sources.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds

Future income streams, together with an assessment of their reliability

Committed expenditure and how far this is controllable

The key areas of risk facing the association, and how likely these are to materialise.

Taking into account the external environment and risks, Trustees annually set the balance of investment between the long term and the short term, and the levels of funding necessary to maintain the ESFA's operation for one season in the event of income loss as described above.

The trustees have agreed that the reserves policy would be reviewed at least every 3 years.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income and expenditure, along with the increased diversification of income streams, medium term funding contracts and good performance against funder targets. Also taken into consideration were the association's cash and fixed assets. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future.

Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2023/24 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

The ESFA's Trustees have approved & resourced a business plan for 23/24, as the final year of a 4 year plan.

The business plan outlines the following aims:

Further develop sustainable, consistent, high quality schools' football both locally & nationally

A cycle of good governance improvements

Increasing opportunities for mass participation in schools' football

Sustaining representative football

Creating opportunities for new players to take part in schools' football

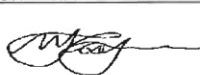
Generate sufficient income

Good financial health

To meet our charitable objectives the activities of the Association will be monitored & improvements sought whenever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the Annual General Meeting.

SIGNED ON BEHALF OF THE TRUSTEES

M. COYNE



P. HARDING



M. ROBINSON

Date: 10 October 2023

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2023, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Lancaster Haskins Ltd

Date: 10 October 2023

Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2023

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
INCOME & ENDOWMENTS FROM					
<u>Other Trading Activities</u>					
Sponsorship	8	359,110	-	359,110	299,500
Partnerships	9	48,976	-	48,976	54,123
Donations & Royalties		2,753	-	2,753	2,743
Handbooks & Publications	12	3,745	-	3,745	3,245
Fundraising & Publicity	13	27,000	-	27,000	15,000
Player Passport Registration		-	-	-	69,765
<u>Investment Income</u>	10	12,614	-	12,614	733
<u>Charitable Activities</u>					
FA Income	11	-	533,442	533,442	568,707
Year 3 & 4 Festivals	16	-	57,000	57,000	-
Affiliation & Sanction Fees		6,600	-	6,600	6,850
Disciplinary Charges		10,815	-	10,815	4,532
National Competition Hospitality Sales		390	-	390	139
National Competition Representative Entry Fees		36,001	-	36,001	-
National Competition School Entry Fees		157,274	-	157,274	117,305
International Matches	14	22,759	-	22,759	20,625
Total		688,037	590,442	1,278,479	1,163,267
EXPENDITURE ON					
<u>Raising Funds</u>					
Fundraising & Publicity	13	51,282	-	51,282	35,177
Investment Management Costs		193	-	193	-
<u>Charitable Activities</u>					
International Matches	14	76,874	-	76,874	76,046
Council and AGM	18	24,440	-	24,440	20,914
Management & Administration	18	230,258	275,187	505,445	382,658
National Competitions	19	248,188	94,353	342,541	340,946
Year 3 & 4 Festivals	16	-	56,933	56,933	-
Association Grant Funding	17	16,622	-	16,622	40,250
FA Expenditure	15	-	163,490	163,490	200,130
Total		647,857	589,963	1,237,820	1,096,121
<u>Gains/ (Losses) On Investment Assets:</u>					
Realised		13,063	-	13,063	-
Unrealised		-	-	-	(17,060)
NET INCOME/(EXPENDITURE)		53,243	479	53,722	50,086
Transfer Between Funds		479	(479)	-	-
Net Movement In Funds:	7	53,722	-	53,722	50,085
Total Funds Brought Forward		2,008,855	-	2,008,855	1,958,769
TOTAL FUNDS CARRIED FORWARD		2,062,577	-	2,062,577	2,008,854

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2023

	Note	£	30/06/23	£	30/06/22	£
<u>FIXED ASSETS</u>						
Tangible Fixed Assets	4		604,054		627,089	
Investments	5		-		171,815	
<u>CURRENT ASSETS</u>						
Stock			15,368		16,515	
Debtors	21		136,533		298,818	
Deferred Expenditure			159		2,010	
Cash At Bank	6		1,613,693		1,285,765	
			<u>1,765,753</u>		<u>1,603,108</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>						
Sundry Creditors & Accruals	22		237,674		223,205	
Advance Income	23		69,556		169,952	
			<u>307,230</u>		<u>393,157</u>	
<u>NET CURRENT ASSETS</u>			<u>1,458,523</u>		<u>1,209,951</u>	
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>2,062,577</u>		<u>2,008,855</u>	
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>						
			-		-	
<u>NET ASSETS</u>			<u>2,062,577</u>		<u>2,008,855</u>	
<u>FUNDS AND RESERVES</u>						
Unrestricted Funds	7		2,062,577		2,008,855	
Restricted Funds	7		-		-	
<u>TOTAL FUNDS</u>			<u>2,062,577</u>		<u>2,008,855</u>	

The financial statements were approved and authorised for issue by the Board on 10 October 2023
Signed on behalf of the board of trustees



M. COYNE

Date: 10 October 2023

The notes on pages 7 to 15 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	<u>Note</u>	<u>30/06/23</u> £	<u>30/06/22</u> £
Cash flows from operating activities:			
Cash generated from operations	1	146,212	(137,329)
Tax paid		-	-
Net cash provided by (used in) operating activities		146,212	(137,329)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(3,161)	(28,636)
Sale of fixed asset investments		184,878	-
Net cash provided by (used in) investing activities		181,717	(28,636)
Change in cash and cash equivalents in the reporting period		327,929	(165,965)
Cash and cash equivalents at the beginning of the reporting period		1,285,765	1,451,730
Cash and cash equivalents at the end of the reporting period		1,613,694	1,285,765

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20231. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/23</u> £	<u>30/06/22</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	53,722	50,086
Adjustments for:		
Realised Gain from listed investments	(13,063)	17,060
Depreciation	26,197	22,488
Decrease in stocks	1,147	(464)
Decrease in debtors	164,136	(282,108)
Decrease in creditors	(85,927)	55,609
Net cash provided by (used in) operating activities	146,212	(137,329)

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment over 3 years on a straight line basis in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2023, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4, page 10, note 11 and page 11, note 15.

No remuneration or other benefits were paid to any of the ESFA Trustees.

The ESFA's Key Management Personnel received a total of £117,099 in employee benefits for their services to the charity. Two individual staff members received employee benefits (excluding employer pension costs) of more than £60,000.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4. FIXED ASSETS

	Computer & Office Equipment	Leasehold Property	Total
	£	£	£
<u>Cost</u>			
As at 1 July 2022	126,985	780,018	907,003
Additions	3,161	-	3,161
Disposals	-	-	-
As at 30 June 2023	130,146	780,018	910,164
<u>Depreciation</u>			
As at 1 July 2022	38,113	241,800	279,913
Charge For The period	10,597	15,600	26,197
Adjustment On Disposals	-	-	-
As at 30 June 2023	48,710	257,400	306,110
<u>Net Book Values</u>			
As at 30 June 2023	81,436	522,618	604,054
As at 30 June 2022	88,871	538,218	627,089

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/23</u>	<u>30/06/22</u>
	<u>£</u>	<u>£</u>
Quoted Unit Trust Investments		
Market Value As at 1 July 2022	171,815	188,875
Additions/(Disposals)	(184,878)	-
Net Realised Investment Gain (Loss)	13,063	-
Net Unrealised Investment Gains (Loss)	-	(17,060)
	<u> </u>	<u> </u>
As at 30 June 2023	-	171,815
	<u> </u>	<u> </u>

Investments were sold in the year with the realised surplus being transferred to unrestricted funds.

6. <u>CASH AT BANK</u>	<u>30/06/23</u>	<u>30/06/22</u>
	<u>£</u>	<u>£</u>
High Interest Accounts	1,244,159	1,072,675
Current Accounts	369,326	212,666
Cash In Hand	208	424
	<u> </u>	<u> </u>
	1,613,693	1,285,765
	<u> </u>	<u> </u>

7. <u>FUNDS</u>	<u>30/06/23</u>		<u>30/06/22</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As at 1 July 2022	2,008,855	-	1,958,769	-
Surplus/(Deficit) For The Period	53,722	-	50,086	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
As at 30 June 23	2,062,577	-	2,008,855	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. <u>SPONSORSHIP</u>	<u>30/06/23</u>	<u>30/06/22</u>
	<u>£</u>	<u>£</u>
Sony PlayStation, Utilita & Mark Harrod		299,500
Sony PlayStation, Pokemon, Utilita & Mark Harrod	359,110	
	<u> </u>	<u> </u>
	359,110	299,500
	<u> </u>	<u> </u>

9. <u>PARTNERSHIPS</u>	<u>30/06/23</u>	<u>30/06/22</u>
	<u>£</u>	<u>£</u>
<u>Income</u>		
First Point USA, Oddballs Apparel Ltd, UCFB		
VEO Technologies, Zone Telecoms Ltd, Pro:Direct		
& STATSports Group		67,917
First Point USA, Oddballs Apparel Ltd, UCFB		
VEO Technologies, Zone Telecoms Ltd, Pro:Direct		
& STATSports Group	72,000	
	<u> </u>	<u> </u>
<u>Expenditure</u>		
Support costs	23,024	13,794
	<u> </u>	<u> </u>
	48,976	54,123
	<u> </u>	<u> </u>

10 INVESTMENT INCOME		30/06/23	30/06/22
		£	£
Interest And Dividends		12,614	733
		<u>12,614</u>	<u>733</u>
11 FA INCOME		30/06/23	30/06/22
		£	£
Governance		266,310	224,776
Competitions		193,687	247,601
Development		55,426	16,131
Leadership		18,019	7,098
Revenue		-	73,101
		<u>533,442</u>	<u>568,707</u>
12. HANDBOOKS AND OTHER PUBLICATIONS		30/06/23	30/06/22
		£	£
<u>Income</u>			
Handbooks & Competition Booklets		11,136	9,264
		<u>11,136</u>	<u>9,264</u>
<u>Expenditure</u>			
Handbooks & Competition Booklets		7,391	6,019
		<u>7,391</u>	<u>6,019</u>
		<u>3,745</u>	<u>3,245</u>
13 FUNDRAISING & PUBLICITY		30/06/23	30/06/22
		£	£
<u>Income</u>			
Panini UK & Haier			15,000
Panini UK & Pro:Direct		27,000	
		<u>27,000</u>	<u>15,000</u>
<u>Expenditure</u>			
Webcasting events		22,000	13,050
Photographer		6,000	2,427
Schools Football Week		3,349	2,845
PR items & Surveys		9,166	9,585
Management & Administration	18	10,767	7,270
		<u>51,282</u>	<u>35,177</u>
		<u>(24,282)</u>	<u>(20,177)</u>

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2023

14 INTERNATIONAL MATCHES

(Including support from InspireSport)

	<u>30/06/23</u>		<u>30/06/22</u>	
	£	£	£	£
<u>Income</u>				
Home International Receipts & Other Income	12,520		5,369	
Player Sponsorship	7,851		10,032	
Inspire Sport	2,388		5,224	
		22,759		20,625
<u>Expenditure</u>				
U18 (Boys) Home Internationals	22,905		18,830	
U18 (Boys) Away Internationals	16,829		12,784	
U18 (Boys) Groups Coaching (Home & Away)	6,625		10,023	
U18 (Boys) Interviews, Uniforms & Kit	1,969		1,676	
U15 (Girls) Home Internationals	-		12,422	
U15 (Girls) Away Internationals	10,848		1,882	
U15 (Girls) Group Coaching (Home & Away)	6,575		7,190	
U15 (Girls) Interviews, Uniforms & Kit	1,802		980	
SAFIB	2,862		500	
Media & Other Expenditure	6,459		9,759	
Underspend on Prior Year Reserves	-		-	
		76,874		76,046
		(54,115)		(55,421)

15 FA EXPENDITURE

	<u>30/06/23</u>		<u>30/06/22</u>	
	£	£	£	£
Association Grants & Affiliation Fees	6,600		30,370	
Safeguarding visits	1,055		456	
County Administrators (including Management & Administration)	105,767		114,664	
Development Activities	8,528		12,800	
Muslim Schools Festival	3,000		382	
Deaf Schools Festival	3,224		2,447	
Disability Festivals	1,567		104	
Futsal Activities	7,000		-	
Intraschool "Hotshots" Activities	9,009		31,808	
Referee Bursaries	7,870		-	
Reward & Recognition	8,637		-	
Volunteer Funding	1,233		7,099	
		163,490		200,130

16 YEAR 3 & 4 FESTIVALS

	<u>30/06/23</u>		<u>30/06/22</u>	
	£	£	£	£
<u>Income</u>				
Football Association	35,000			
Premier League Charitable Fund	22,000			
		57,000		-
<u>Expenditure</u>				
Year 3 & 4 Festivals	56,933			
		56,933		-

17 ASSOCIATION GRANT FUNDING (NOT FA FUNDED)

	<u>30/06/23</u>		<u>30/06/22</u>	
	£	£	£	£
County & District Associations	622		32,250	
Regional Associations	16,000		8,000	
		16,622		40,250

18 MANAGEMENT AND ADMINISTRATION

Administration And Headquarters		30/06/23	30/06/22
		£	£
Salaries, National Insurance And Pension		516,537	409,142
Heat & Light		12,838	11,718
Telephone And Postage		5,289	5,280
Printing And Stationery		3,844	3,835
Staff Recruitment And Training		10,316	1,386
Professional Services		7,628	9,340
Safeguarding & DBS costs		1,920	684
Secretarial And Travel		11,794	10,596
Sundry (includes disallowed VAT)		14,164	11,825
Website & Software Fees		7,587	4,564
Repairs & Maintenance		17,412	25,284
Depreciation		26,197	22,488
Lease Of Equipment		6,572	5,517
Insurance		35,658	16,469
Bank Charges		391	242
Bank charges for competitions		149	191
Bank charges for Player Passport		-	3,222
Bad Debt Write Off		449	-
Rental Income	(	8,178)	(8,083)
Subsidiary Company costs		13	13
		670,580	533,712
Auditor's emoluments			
Included in professional services		4,670	4,670
Allocated as follows			
Charitable Activities		505,445	382,658
County Administrators	15	14,134	12,000
Fundraising & Publicity	13	10,767	7,270
National Competitions	19	140,234	131,785
		670,580	533,713
Council And Annual General Meeting		30/06/23	30/06/22
		£	£
Meetings		13,847	8,312
County, Association, Area/ Matches & Meetings		1,391	8,074
Telephone, Stationery, Postage & Allowances		845	3,732
Long Service Awards		234	237
Professional Services		4,280	559
Annual General Meeting		3,843	-
		24,440	20,914
Average Number Of Employees		30/06/23	30/06/22
Office And Secretarial		13	13
County Administrators		4	5
Analysis of employees' remuneration			
Gross remuneration		447,378	356,576
Employer's NIC		38,602	27,165
Employer's pension contributions		28,423	25,401
Redundancy payments		2,134	-
		516,537	409,142

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £28,423 (2022: £25,401). There were 14 members of staff in the scheme. At 30 June 2023, there were no accrued contributions (2022: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2023

19 NATIONAL COMPETITIONS		30/06/23	30/06/22
	£	£	£
<u>Schools & Superleague Competitions</u>			
U18 Superleague (Boys)	2,775		2,696
U18 Superleague (Girls)	2,634		2,621
U18 Inter School (Boys)	2,732		2,622
U18 Inter School (Girls)	2,754		2,580
U18 Inter School B Team (Boys)	2,799		2,611
U16 Inter School (Boys)	2,783		2,647
U16 Inter School (Girls)	2,690		2,556
U16 Inter Elite School (Boys)	2,758		2,571
U16 Inter School B Team (Boys)	2,816		2,495
U16 Inter Small School (Boys)	2,789		2,603
U15 Inter School (Boys)	4,133		3,655
U15 Inter School (Girls)	4,138		3,585
U15 Inter School New (Girls)	3,419		-
U15 Inter Elite School (Boys)	4,108		3,619
U15 Inter School B Team (Boys)	4,101		3,564
U15 Inter School B Team (Girls)	3,431		-
U15 Inter Small School (Boys)	4,133		3,626
U15 Inter Small School (Girls)	3,161		-
U14 Inter School (Boys)	4,275		3,694
U14 Inter School (Girls)	4,111		3,594
U14 Inter Elite School (Boys)	4,159		3,585
U14 Inter School B Team (Boys)	4,173		3,587
U14 Inter Small School (Boys)	4,235		3,587
U13 Inter School (Boys)	4,161		3,694
U13 Inter School (Girls)	4,151		3,578
U13 Inter School New (Girls)	3,429		-
U13 Inter Elite School (Boys)	4,168		3,566
U13 Inter School B Team (Boys)	4,122		3,654
U13 Inter School B Team (Girls)	3,358		-
U13 Inter Small School (Boys)	4,123		3,680
U13 Inter Small School (Girls)	1,695		-
U12 Inter School (Boys)	4,140		3,634
U12 Inter School (Girls)	4,137		3,591
U12 Inter Elite School (Boys)	4,125		3,533
U12 Inter School B Team (Boys)	4,208		3,538
U12 Inter Small School (Boys)	4,116		3,585
U11 Inter School (Boys)	7,373		5,242
U11 Inter School (Girls)	7,213		5,282
U11 Inter Small School (Mixed)	7,530		5,426
		151,156	114,101
<u>Representative Competitions</u>			
U18 Inter County (Boys)	2,669		-
U16 Inter County (Boys)	2,431		5,958
U16 Inter County (Girls)	2,394		6,413
U15 Inter District (Boys)	4,293		4,546
U15 Inter District (Girls)	3,593		-
U14 Inter County (Boys)	2,506		4,966
U14 Inter County (Girls)	2,479		6,658
U14 Inter District (Boys)	4,382		5,003
U14 Inter District (Girls)	4,019		4,329
U13 Inter District (Boys)	4,476		5,402
U13 Inter District (Girls)	3,954		-
U12 Inter District (Boys)	4,476		5,706
U12 Inter District (Girls)	4,305		5,622
U11 Inter District (Boys)	2,317		3,575
U11 Inter District (Girls)	2,356		2,509
Champions Cup Grant Distribution	-		53,485
Champions Cup Branding and Subscription	501		2,308
Underspend on Prior Year Reserves	-		(21,420)
		51,151	95,060
<u>Management Costs</u>			
Management & Administration	18	140,234	131,785
		342,541	340,946

20	VALUE ADDED TAX	30/06/23	30/06/22
		<u>£</u>	<u>£</u>
	Payments Made To HM Revenue & Customs During the Period	55,573	34,395
		<u><u> </u></u>	<u><u> </u></u>
21	DEBTORS (DUE WITHIN ONE YEAR)	30/06/23	30/06/22
		<u>£</u>	<u>£</u>
	Trade debtors	111,207	267,758
	Prepayments	1,714	1,445
	HMRC (VAT)	23,612	29,615
		<u> </u>	<u> </u>
		136,533	298,818
		<u><u> </u></u>	<u><u> </u></u>
22	CREDITORS (DUE WITHIN ONE YEAR)	30/06/23	30/06/22
		<u>£</u>	<u>£</u>
	Trade creditors	25,188	71,903
	Accruals	212,486	151,302
		<u> </u>	<u> </u>
		237,674	223,205
		<u><u> </u></u>	<u><u> </u></u>
23	ADVANCED INCOME	30/06/23	30/06/22
		<u>£</u>	<u>£</u>
	Balance Bfd	169,952	179,032
	Movement for year	(100,396)	(9,080)
		<u> </u>	<u> </u>
	Balance cfd	69,556	169,952
		<u><u> </u></u>	<u><u> </u></u>
24	OPERATING LEASE COMMITMENTS	30/06/23	30/06/22
		<u>£</u>	<u>£</u>
	Due within 1 year	8,801	8,801
	Due between 1 and 2 years	3,548	3,548
	Due between 2 and 5 years	-	-
	Due over 5 years	-	-
		<u> </u>	<u> </u>

25 HOME INTERNATIONAL MATCHES - DETAILS

U18 BOYS ENGLAND v NORTHERN IRELAND (Billericay Town FC)

	<u>14/04/2023</u>	
	<u>£</u>	<u>£</u>
<u>Income</u>		
Ticket & Programme Sales	6,317	
Hospitality, Sponsorship & Mascot Packages	960	
		7,277
<u>Expenditure</u>		
Ground Hire & Stewarding	3,876	
Accommodation & Meals for team	3,989	
Management Team, Council & Match Officials Travel	2,553	
Match Programme	744	
Hospitality & Post Match Meal	333	
Presentation Items	108	
		11,603
Loss	(	4,326)

U18 BOYS ENGLAND v WALES (Hednesford Town FC)

	<u>28/04/2023</u>	
	<u>£</u>	<u>£</u>
<u>Income</u>		
Ticket & Programme Sales	4,760	
Hospitality	483	
		5,243
<u>Expenditure</u>		
Ground Hire & Stewarding	3,783	
Accommodation & Meals for team	3,999	
Management Team, Council & Match Officials Travel	1,492	
Match Programme & Advertising	820	
Hospitality & Post Match Meal	1,100	
Presentation Items	108	
		11,302
Loss	(	6,059)

THE ENGLISH SCHOOLS' FOOTBALL ASSOCIATION

England & Wales - Charity number 1173338

Accounts

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2022

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2021 TO 30TH JUNE 2022

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2022

LEGAL AND ADMINISTRATIVE DETAILS

<u>CHARITY NUMBER:</u>	1173338
<u>TRUSTEES:</u>	M COYNE (CHAIR) D WOOLLASTON M ROBINSON P HARDING M HIGNETT S BOTHAM N LOFTUS
<u>CHIEF EXECUTIVE:</u>	MISS A CHILTON
<u>REGISTERED OFFICE:</u>	4 PARKER COURT STAFFORDSHIRE TECHNOLOGY PARK BEACONSIDE, STAFFORD ST18 0WP
<u>HONORARY AUDITORS:</u>	N PONT A REED J WILLIAMSON (Appointed 26 July 2021)
<u>BANKERS:</u>	CAF BANK LTD 25 KINGS HILL AVENUE KINGS HILL WEST MALLING KENT ME19 4JQ
<u>AUDITORS:</u>	LANCASTER HASKINS LTD GRANVILLE HOUSE 2 TETTENHALL ROAD WOLVERHAMPTON WV1 4SB
<u>SOLICITORS:</u>	CREAM HR LTD 17 LICHFIELD BUSINESS VILLAGE THE FRIARY LICHFIELD STAFFORDSHIRE WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2022

The trustees present their report with the financial statements of the charity for the period 1 July 2021 to 30 June 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

Internal control risks are minimised by the implementation of procedures for authorisation for some transactions. Procedures are in place to ensure compliance with safeguarding and health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students up to twenty years of age through the medium of Association Football.

(b) To further such other purposes which may be charitable according to the law of England and Wales as the Trustees see fit from time to time.

The ESFA allows Associations to affiliate to the national association and school customers to take part through competition entry. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and professional staff.

The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA constitution consists of rules and bye-laws which are available annually from the ESFA HQ. These rules and bye-laws are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met

The annual accounts normally identify those areas of income which have been received as a result of sponsorship, partnership, affiliation, donation and grant aid. The main sources of income are grants and sponsorship.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements. Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves so that it can meet its obligations even if anticipated funding sources failed to meet targets and cover unexpected expenditure.

Short-term reserves are required to cover any setbacks in funding.

Long-term reserves are required to reduce the impact of risks from the external environment and because some of the ESFA's activities require the Association to make advance commitment to expenditure before all necessary funding has been attracted or confirmed.

In considering the appropriate level of reserves, the trustees took into account:

- Existing funds.
- Future income streams, together with an assessment of their reliability.
- Committed expenditure and how far this is controllable.
- The key areas of risk facing the association, and how likely these are to materialise.

The trustees agreed a policy for sufficient funds to be held in reserves to cover core activities for a minimum of 6 months, taking into account the impact of the timing of any setbacks in funding, existing contractual commitments to be honoured and the long term viability of the association.

It is the trustees policy to keep sufficient reserves easily accessible for the day-to-day running of the association. ESFA funds are held in a general reserve, short and medium-term interest treasury accounts, plus a long-term investment.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis. Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income and expenditure, along with the increased diversification of income streams, medium term funding contracts and good performance against funder targets. Also taken into consideration were the association's cash and fixed assets. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future.

Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2022/23 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

Investment in developing football will be continued. In order to meet our charitable objectives the activities of the Association will be monitored, seeking improvements whenever possible.

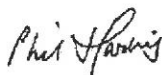
AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the Annual General Meeting.

SIGNED ON BEHALF OF THE TRUSTEES



M. COYNE



P. HARDING



M. ROBINSON

Date: 10 October 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2022 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2022, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION
(CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

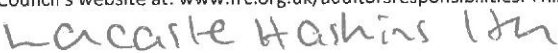
In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures require to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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


.....
Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

Date: 10 October 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>
INCOME & ENDOWMENTS FROM					
<u>Other Trading Activities</u>					
Sponsorship	8	299,500	-	299,500	260,000
Partnerships	9	54,123	-	54,123	26,250
Donations & Royalties		2,743	-	2,743	18
Handbooks & Publications	12	3,245	-	3,245	(1,077)
Player Passport Registration		69,765	-	69,765	-
<u>Investment Income</u>	10	733	-	733	98
<u>Charitable Activities</u>					
FA Income	11	-	568,707	568,707	447,117
Job Retention Scheme		-	-	-	45,309
Affiliation & Sanction Fees		6,850	-	6,850	6,600
Disciplinary Charges		4,532	-	4,532	2,117
National Competition Programme Sales		139	-	139	-
National Competition Entry Fees		117,305	-	117,305	28,463
International Matches	14	20,625	-	20,625	-
Total		579,560	568,707	1,148,267	814,895
EXPENDITURE ON					
<u>Raising Funds</u>					
Fundraising & Publicity	13	8,294	11,883	20,177	12,608
<u>Charitable Activities</u>					
International Matches	14	76,046	-	76,046	(5,728)
Council and AGM	18	18,315	2,599	20,914	3,492
Management & Administration	18	152,301	230,357	382,658	355,293
National Competitions	19	218,301	122,645	340,946	87,087
Festivals of Football	16	-	2,933	2,933	-
Association Grant Funding	17	40,250	-	40,250	8,000
FA Expenditure	15	-	197,197	197,197	204,125
Total		513,507	567,614	1,081,121	664,877
<u>Gains/ (Losses) On Investment Assets:</u>					
Realised		-	-	-	-
Unrealised		(17,060)	-	(17,060)	34,168
NET INCOME/(EXPENDITURE)		48,993	1,093	50,086	184,186
Transfer Between Funds		1,093	(1,093)	-	-
Net Movement In Funds:	7	50,086	-	50,085	184,185
Total Funds Brought Forward		1,958,769	-	1,958,769	1,774,583
TOTAL FUNDS CARRIED FORWARD		2,008,855	-	2,008,854	1,958,768

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2022

	<u>Note</u>	<u>30/06/22</u>		<u>30/06/21</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		627,089		620,941
Investments	5		171,815		188,875
<u>CURRENT ASSETS</u>					
Stock		16,515		16,051	
Debtors	21	298,818		13,170	
Deferred Expenditure		2,010		5,550	
Cash At Bank	6	1,285,765		1,451,730	
		<u>1,603,108</u>		<u>1,486,501</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	22	223,205		158,516	
Advance Income	23	169,952		179,032	
		<u>393,157</u>		<u>337,548</u>	
<u>NET CURRENT ASSETS</u>			<u>1,209,951</u>		<u>1,148,953</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>2,008,855</u>		<u>1,958,769</u>
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>NET ASSETS</u>			<u>2,008,855</u>		<u>1,958,769</u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7		2,008,855		1,958,769
Restricted Funds	7		-		-
<u>TOTAL FUNDS</u>			<u>2,008,855</u>		<u>1,958,769</u>

The financial statements were approved and authorised for issue by the Board on 10 October 2022
Signed on behalf of the board of trustees



M. COYNE

Date: 10 October 2022

The notes on pages 7 to 15 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	<u>Note</u>	<u>30/06/22</u> £	<u>30/06/21</u> £
Cash flows from operating activities:			
Cash generated from operations	1	(137,329)	400,879
Tax paid		-	-
Net cash provided by (used in) operating activities		(137,329)	400,879
Cash flows from investing activities:			
Purchase of tangible fixed assets		(28,636)	(65,648)
Purchase of fixed asset investments		-	-
Net cash provided by (used in) investing activities		(28,636)	(65,648)
Change in cash and cash equivalents in the reporting period		(165,965)	335,231
Cash and cash equivalents at the beginning of the reporting period		1,451,730	1,116,499
Cash and cash equivalents at the end of the reporting period		1,285,765	1,451,730

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20221. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/22</u> £	<u>30/06/21</u> £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	50,086	184,186
Adjustments for:		
Fair value decrease in listed investments	17,060	(34,168)
Depreciation	22,488	19,546
Increase in stocks	(464)	(1,007)
Increase in debtors	(282,108)	232,195
Decrease in creditors	55,609	127
Net cash provided by (used in) operating activities	(137,329)	400,879

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment at 25% of the annual reducing balance in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2022, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4, page 10, note 11 and page 11, note 15.

No remuneration or other benefits were paid to any of the ESFA Trustees.

The ESFA's Key Management Personnel received a total of £97,279 in employee benefits for their services to the charity. No individual staff member received employee benefits (excluding employer pension costs) of more than £60,000.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4. FIXED ASSETS

	<u>Computer & Office Equipment</u>	<u>Leasehold Property</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>			
As at 1 July 2021	98,349	780,018	878,367
Additions	28,636	-	28,636
Disposals	-	-	-
As at 30 June 2022	126,985	780,018	907,003
<u>Depreciation</u>			
As at 1 July 2021	31,226	226,200	257,426
Charge For The period	6,888	15,600	22,488
Adjustment On Disposals	-	-	-
As at 30 June 2022	38,114	241,800	279,914
<u>Net Book Values</u>			
As at 30 June 2022	88,871	538,218	627,089
As at 30 June 2021	67,123	553,818	620,941

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/22</u>	<u>30/06/21</u>
	<u>£</u>	<u>£</u>
Quoted Unit Trust Investments		
Market Value As at 1 July 2021	188,875	154,707
Additions/(Disposals)	-	-
Net Realised Investment Gain (Loss)	-	-
Net Unrealised Investment Gains (Loss)	(17,060)	34,168
	<u>171,815</u>	<u>188,875</u>
As at 30 June 2022	<u>171,815</u>	<u>188,875</u>

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

6. <u>CASH AT BANK</u>	<u>30/06/22</u>	<u>30/06/21</u>
	<u>£</u>	<u>£</u>
High Interest Accounts	1,072,675	1,121,975
Current Accounts	212,666	329,614
Cash In Hand	424	141
	<u>1,285,765</u>	<u>1,451,730</u>

7. <u>FUNDS</u>	<u>30/06/22</u>		<u>30/06/21</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As at 1 July 2021	1,958,769	-	1,774,583	-
Surplus/(Deficit) For The Period	50,086	-	184,186	-
	<u>2,008,855</u>	<u>-</u>	<u>1,958,769</u>	<u>-</u>
As at 30 June 22	<u>2,008,855</u>	<u>-</u>	<u>1,958,769</u>	<u>-</u>

8. <u>SPONSORSHIP</u>	<u>30/06/22</u>	<u>30/06/21</u>
	<u>£</u>	<u>£</u>
Sony PlayStation, Premier League, Danone, Running Imp, Utilita, Mark Harrod & Pendle		260,000
Sony PlayStation, Utilita & Mark Harrod	299,500	
	<u>299,500</u>	<u>260,000</u>

9. <u>PARTNERSHIPS</u>	<u>30/06/22</u>	<u>30/06/21</u>
	<u>£</u>	<u>£</u>
<u>Income</u>		
First Point USA, Oddballs Apparel Ltd, UCFB & VEO Technologies		26,250
First Point USA, Oddballs Apparel Ltd, UCFB VEO Technologies, Zone Telecoms Ltd, Prodirect & STATSports Group	67,917	
	<u>67,917</u>	<u></u>
<u>Expenditure</u>		
Support costs	13,794	-
	<u>54,123</u>	<u>26,250</u>

10 INVESTMENT INCOME		30/06/22	30/06/21
		£	£
Interest And Dividends		<u>733</u>	<u>98</u>
11 FA INCOME		30/06/22	30/06/21
		£	£
Governance		224,776	235,450
Competitions		247,601	-
Development		16,131	-
Leadership		7,098	-
Revenue		<u>73,101</u>	<u>211,667</u>
		<u>568,707</u>	<u>447,117</u>
12. HANDBOOKS AND OTHER PUBLICATIONS		30/06/22	30/06/21
		£	£
<u>Income</u>			
Handbooks & Competition Booklets		<u>9,264</u>	<u>3,725</u>
<u>Expenditure</u>			
Handbooks & Competition Booklets		<u>6,019</u>	<u>4,802</u>
		<u>3,245</u>	<u>(1,077)</u>
13 FUNDRAISING & PUBLICITY		30/06/22	30/06/21
		£	£
<u>Income</u>			
Panini UK			8,000
Panini UK & Haier		<u>15,000</u>	
		15,000	<u>8,000</u>
<u>Expenditure</u>			
Webcasting events		13,050	6,800
Photographer		2,427	2,668
Schools Football Week		2,845	680
PR items & Surveys		9,585	6,617
Underspend on Prior Year Reserves		-	(1,644)
Management & Administration	18	<u>7,270</u>	<u>5,487</u>
		<u>35,177</u>	<u>20,608</u>
		<u>(20,177)</u>	<u>(12,608)</u>

14 INTERNATIONAL MATCHES		30/06/22		30/06/21	
(Including support from InspireSport)		£	£	£	£
<u>Income</u>					
Home International Receipts & Other Income		5,369		-	
Player Sponsorship		10,032		-	
Inspire Sport		5,224		-	
UCFB & Other Partners (Friendly Matches)		-		-	
			20,625		-
<u>Expenditure</u>					
U18 (Boys) Home Internationals		18,830		-	
U18 (Boys) Away Internationals		12,784		-	
U18 (Boys) Groups Coaching (Home & Away)		10,023		-	
U18 (Boys) Interviews, Uniforms & Kit		1,676		-	
U15 (Girls) Home Internationals		12,422		-	
U15 (Girls) Away Internationals		1,882		-	
U15 (Girls) Group Coaching (Home & Away)		7,190		-	
U15 (Girls) Interviews, Uniforms & Kit		980		-	
SAFIB		500		-	
Media & Other Expenditure		9,759		-	
Underspend on Prior Year Reserves		-		{ 5,728}	
Management & Administration	18	-		-	
			76,046		(5,728)
			(55,421)		5,728

15 FA EXPENDITURE		30/06/22		30/06/21	
		£	£	£	£
Association Grants		30,370		78,793	
County Administrators		114,664		125,332	
(including Management & Administration)					
Development Activities		12,800		-	
Intraschool "Hotshots" Activities		31,808		-	
Safeguarding visits		456		-	
Leadership and Volunteer Funding		7,099		-	
			197,197		204,125
Total Expenditure					

16 FESTIVALS OF FOOTBALL		30/06/22		30/06/21	
		£		£	
Muslim Schools Festival		382		-	
Deaf Schools Festival		2,447		-	
Disability Festivals		104		-	
			2,933		-

17 ASSOCIATION GRANT FUNDING (NOT FA FUNDED)		30/06/22		30/06/21	
		£		£	
County Associations		32,250		-	
Regional Associations		8,000		8,000	
			40,250		8,000

18 MANAGEMENT AND ADMINISTRATION

Administration And Headquarters		30/06/22	30/06/21
		£	£
Salaries, National Insurance And Pension		409,142	434,089
Heat & Light		11,718	3,946
Telephone And Postage		5,280	4,844
Printing And Stationery		3,835	2,019
Staff Recruitment And Training		1,386	2,526
Professional Services		10,024	5,826
Secretarial And Travel		10,596	2,367
Sundry (includes disallowed VAT)		11,825	5,015
Website & Software Fees		4,564	4,125
Repairs & Maintenance		25,284	9,821
Depreciation		22,488	19,546
Lease Of Equipment		5,517	4,876
Insurance		16,469	4,725
Bank Charges		242	214
Bank charges for competitions		191	-
Bank charges for Player Passport		3,222	-
Rental Income	(	8,083)	(7,983)
Subsidiary Company costs		13	13
		<u>533,713</u>	<u>495,969</u>
Auditor's emoluments			
Included in professional services		<u>4,670</u>	<u>4,500</u>
Allocated as follows			
Charitable Activities		382,658	355,293
County Administrators	15	12,000	12,000
Fundraising & Publicity	13	7,270	5,487
National Competitions	19	131,785	123,189
International Matches	14	-	-
		<u>533,713</u>	<u>495,969</u>
Council And Annual General Meeting		30/06/22	30/06/21
		£	£
Meetings		8,312	981
County, Association, Area/ Matches & Meetings		8,074	250
Telephone, Stationery, Postage & Allowances		3,732	1,955
Long Service Awards		237	306
Professional Services		559	-
Annual General Meeting		-	-
		<u>20,914</u>	<u>3,492</u>
Average Number Of Employees		30/06/22	30/06/21
Office And Secretarial		13	11
County Administrators		<u>5</u>	<u>5</u>
Analysis of employees' remuneration			
Gross remuneration		356,576	346,467
Employer's NIC		27,165	24,109
Employer's pension contributions		25,401	25,989
Redundancy payments		-	37,524
		<u>409,142</u>	<u>434,089</u>

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £25,401 (2021: £25,989). There were 14 members of staff in the scheme. At 30 June 2022, there were no accrued contributions (2021: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2022

19 NATIONAL COMPETITIONS		30/06/22		30/06/21	
		£	£	£	£
<u>Schools & Superleague Competitions</u>					
U18 Superleague (Boys)		2,696		-	
U18 Superleague (Girls)		2,621		-	
U18 Inter School (Boys)		2,622		-	
U18 Inter School (Girls)		2,580		-	
U18 Inter School B Team (Boys)		2,611		-	
U16 Inter School (Boys)		2,647		-	
U16 Inter School (Girls)		2,556		-	
U16 Inter Elite School (Boys)		2,571		-	
U16 Inter School B Team (Boys)		2,495		-	
U16 Inter Small School (Boys)		2,603		-	
U15 Inter School (Boys)		3,655		-	
U15 Inter School (Girls)		3,585		-	
U15 Inter Elite School (Boys)		3,619		-	
U15 Inter School B Team (Boys)		3,564		-	
U15 Inter Small School (Boys)		3,626		-	
U14 Inter School (Boys)		3,694		-	
U14 Inter School (Girls)		3,594		-	
U14 Inter Elite School (Boys)		3,585		-	
U14 Inter School B Team (Boys)		3,587		-	
U14 Inter Small School (Boys)		3,587		-	
U13 Inter School (Boys)		3,694		-	
U13 Inter School (Girls)		3,578		-	
U13 Inter Elite School (Boys)		3,566		-	
U13 Inter School B Team (Boys)		3,654		-	
U13 Inter Small School (Boys)		3,680		-	
U12 Inter School (Boys)		3,634		-	
U12 Inter School (Girls)		3,591		-	
U12 Inter Elite School (Boys)		3,533		-	
U12 Inter School B Team (Boys)		3,538		-	
U12 Inter Small School (Boys)		3,585		-	
U11 Inter School (Boys)		5,242		-	
U11 Inter School (Girls)		5,282		-	
U11 Inter Small School (Mixed)		5,426		-	
Underspend on Prior Year Reserves		-		(71,402)	
			114,101		(71,402)
<u>Representative Competitions</u>					
U18 Inter County (Boys)		-		6,774	
U16 Inter County (Boys)		5,958		6,535	
U16 Inter County (Girls)		6,413		7,970	
U15 Inter District (Boys)		4,546		6,263	
U14 Inter County (Boys)		4,966		7,880	
U14 Inter County (Girls)		6,658		6,727	
U14 Inter District (Boys)		5,003		-	
U14 Inter District (Girls)		4,329		-	
U13 Inter District (Boys)		5,402		6,313	
U12 Inter District (Boys)		5,706		-	
U12 Inter District (Girls)		5,622		-	
U11 Inter District (Boys)		3,575		7,549	
U11 Inter District (Girls)		2,509		6,447	
Champions Cup Grant Distribution		53,485		-	
Champions Cup Branding and Subscription		2,308		-	
Underspend on Prior Year Reserves		(21,420)		(27,158)	
			95,060		35,300
<u>Management Costs</u>					
Management & Administration	18		131,785		123,189
			340,946		87,087

20	VALUE ADDED TAX	30/06/22	30/06/21
		£	£
	Payments Made To HM Revenue & Customs During the Period	34,395	72,302
21	DEBTORS (DUE WITHIN ONE YEAR)	30/06/22	30/06/21
		£	£
	Trade debtors	267,758	11,477
	Prepayments	1,445	1,693
	HMRC (VAT)	29,615	-
		298,818	13,170
22	CREDITORS (DUE WITHIN ONE YEAR)	30/06/22	30/06/21
		£	£
	Trade creditors	71,903	15,271
	Accruals	151,302	143,245
		223,205	158,516
23	ADVANCED INCOME	30/06/22	30/06/21
		£	£
	Balance Bfd	179,032	51,449
	Movement for year	(9,080)	127,583
	Balance cfd	169,952	179,032
24	OPERATING LEASE COMMITMENTS	30/06/22	30/06/21
		£	£
	Due within 1 year	8,801	7,312
	Due between 1 and 2 years	3,548	7,106
	Due between 2 and 5 years	-	2,418
	Due over 5 years	-	-

25 HOME INTERNATIONAL MATCHES - DETAILS

U18 BOYS ENGLAND v SCOTLAND (Spennymoor Town FC)

01/04/2022

£ £

Income

Ticket & Programme Sales 3,936

Expenditure

Ground Hire & Stewarding	2,250	
Accommodation & Meals for team	3,966	
Management Team & Council Travel	2,020	
Match Programme	725	
Hospitality & Post Match Meal	1,332	
Presentation Items & Chair Dinner	361	
		10,654
Loss	(6,718)	

U18 BOYS ENGLAND v REPUBLIC OF IRELAND (Eastleigh FC)

08/04/2022

£ £

Income

Ticket & Programme Sales 1,432

Expenditure

Ground Hire & Stewarding	752	
Accommodation & Meals for team	2,628	
Management Team & Council Travel	2,661	
Match Programme	1,230	
Hospitality & Post Match Meal	792	
Presentation Items	112	
		8,175
Loss	(6,743)	

U15 GIRLS BOB DOCHERTY

April 2022

£ £

Income

Programme Sales 326

Expenditure

Ground Hire & First Aid	2,085	
Accommodation & Meals for team	5,583	
Management Team & Council Travel	2,209	
Match Programme	516	
Match Officials	1,020	
Medals & Sundries	176	
Presentation Items & Chair Dinner	1,159	
		12,748
Loss	(12,422)	

THE ENGLISH SCHOOLS' FOOTBALL ASSOCIATION

England & Wales - Charity number 1173338

Accounts

ANNUAL REPORT 2020 – 2021

SECTION 1 - MEMBERSHIP, OFFICERS AND SECRETARIAT

1.1 MEMBERSHIP

A total of 322 Associations were registered for affiliation at the start of Season 2020/21. Following the Association restructure process, 177 Associations were affiliated by season end.

1.2 THE CHAIRMAN

For his second year in the role Phil Harding has continued to undertake the duties of Chairman of the English Schools` Football Association with pride, diligence and a tremendous work ethic. His two seasons in the position have been in unprecedented circumstances which have certainly added to the challenges of the role. Despite this, he has again led the Association with consistency, confidence and dignity representing the ESFA with distinction. Phil will always advocate what he believes to be the best decisions and strategies for the children for whom we exist and has been unwavering in this despite some very difficult decisions and significant changes within the ESFA.

As with season 2020-21, Phil has demonstrated strong and clear leadership from the chair in everything he has been faced, whilst maintaining a solution focussed approach throughout. This has been particularly evident in his continuing leadership of the County restructure work along with the transition towards the Player Passport scheme, including hosting 29 roadshows on the subject for ESFA Members. Although not universally supported by Membership, the Player Passport is the best solution found to maintain and further develop the representative football pathway within the ESFA. In addition, Phil has continued to seek and nurture new relationships with external organisations as well as further developing our relationship with existing partners and bodies.

Although extremely rare for a Chairman of the ESFA to serve for two consecutive years, Phil has regrettably still not been able to enjoy regularity of football activity or anything like a 'normal' season but he has undoubtedly performed admirably during this period whilst proactively seeking solutions to issues and opportunities for sustainability and development. All who know him will know that Phil will continue to work with energy, determination and purpose as a Council member in the coming season from where he can look back on his time as Chairman of the ESFA as a unique one and one within which he has again made significant contributions to securing the future of schools' football in England. Council wishes to place on record its appreciation of Phil's leadership and focus on always doing what is best for children whilst we must acknowledge that this isn't always the same as doing what is easiest.

1.3 VICE-CHAIRMAN

Mark Hignett's pedigree in schools' football is firmly rooted in his experiences at a pupil at The Wakeman School in Shrewsbury under the tutelage of the eminence grise of Shropshire Schools' FA, Alan Jones. His journey to the Council of the ESFA has involved making a significant contribution to the development of schools' football in his home county, which is active at all levels and in all age groups.

Mark has brought new and fresh perspectives to Council, always prioritising the best interests of young people. As Vice-Chairman during the two years of the pandemic, he has successfully managed the time demands of having a busy workload in his school with the myriad responsibilities that come with being an ESFA officer. He has made himself readily available for numerous meetings as well as those activities that have been able to take place between and since the various lockdowns.

Mark is pragmatic and realistic in his approach to issues that characterise the ESFA's plans to enhance and develop schools' football, especially at district and county levels, and recognises that, whilst essential, change is uncomfortable for some and comes with considerable challenges. His inter-personal skills, combined with his extensive experience of schools' representative football, make him well-suited to working closely with Membership to promote and embed those changes throughout the country.

Having moved to a senior role in another school, Mark will have the full support of his new establishment for his role as ESFA Chairman in season 2021-22, when hopefully he will be able to enjoy the many activities that a normal season entails. Whether that is the case, or whether schools' football experiences another season of disruption, the ESFA will be in excellent hands.

1.4 CHIEF EXECUTIVE

The ESFA CEO has worked tirelessly throughout a very difficult period to support ESFA Council and Trustees in their decision making, and to lead our staff team with efficiency and humanity.

The challenges of remote working, activity delay or postponement, and the responsibility to keep working practices Covid-secure, have all been taken in her stride. The ESFA's achievement of meeting the FA's Safeguarding Operating Standards at the first time of asking in this challenging year give us all the confidence that our young people are being protected, our paid workforce is well led and that our organisation has very capable professional guidance. We thank Andrea for her hard work and for her dedication to the ESFA.

1.5 STAFFING

Once again, the staff team at the ESFA faced different challenges this season, with remote working, furlough and online communication continuing to feature in day to day operations. Their flexibility and resilience have once again proven to be tested, and once again they have risen to the challenge.

Our Commercial Director, Ian Laithwaite, faced one of the most challenging economic climates in which to secure commercial income: nevertheless, Ian has brought forward a number of new partners and sponsors, and thanks to his guidance to Trustees, contracts for funding were secured for multiple years, proving invaluable in a year where there was next to no activity.

The National Competitions team had another disrupted year, but were all delighted – and relieved – to be able to support the resumption of rep football in April 21. Josh Thornton and Jack Evans, our National Competitions' Secretaries, worked exceptionally well through the demands of a foreshortened 20/21 season whilst planning ahead for the 21/22 season, setting up new competitions in our Champions Cups and supporting and encouraging school teams to re-enter.

Well done to both colleagues who are proving invaluable to the effective operation of our national competitions. Darren Alcock, our Director of Operations, has led his team with clarity, determination and intelligence through the year, and continued to be invaluable to “COBRA”, the ESFA’s Emergency Committee, through the course of the pandemic. We extend our thanks to Darren for his extra contributions this season.

Jacob Blades, former marketing intern, joined the ESFA in a paid capacity as our PR, Marketing and Communications Assistant this season, and picked up quickly from where he had left off in his internship. Jake’s skills and commitment are assets to the ESFA, harnessed under the expert guidance of Sarah Kearney, our PR, Marketing and Communications Manager. Sarah’s work has again been instrumental in retaining sponsors in the absence of significant schools’ football activity; her success in this is exceptional.

Elsewhere amongst the team, Andy and Kieren worked hard to see through the Association restructure process. Disappointingly, the disability festivals were not able to take place again this year, and the planned development activities were severely curtailed. Both post holders left the ESFA this year, and both can be proud of their significant contribution to our work.

The ESFA wishes to place on record its sincere appreciation for the services rendered to the association by Lorna Blakeman, Head of Administration, over the past 35 years. Lorna, having joined the association in 1985, was instrumental in the monumental organisation of the annual England U15 Schoolboy international events which were hosted at Wembley Stadium and Old Trafford throughout late 80’s and 90s; including ticketing for up 80,000 spectators and co-ordinating the official banquet for hundreds of dignitaries on each occasion with meticulousness precision and professionalism. Additionally, during the same period, Lorna managed the Associated Schoolboy forms between schools and professional clubs including, the then to be future global icons, David Beckham and Michael Owen. One of Lorna’s most memorable and rewarding projects was the centenary celebrations which included taking a lead role on the organising committee of the England U18 Schoolboys versus Rest of the World showcase match at Villa Park in 2004, as well as the return to the newly built Wembley Stadium in 2008 and 2009 to co-ordinate internationals against Scotland and France, respectively. The latter of which included a celebrity invitation match involving David Tennant, Ralph Little and Ben Shepherd. As pastures new beckon, Lorna, now a Life Member of the association, will be affectionately missed by her friends and work colleagues at HQ, as well as by countless members of Council and Member association officials which she has served so well during her time with ESFA. We offer Lorna our very best wishes for a successful and enjoyable future.

Martin and Sarah continue to provide high levels of expert advice on safeguarding matters, preparing us well for assessment against the FA’s Safeguarding Operating Standard. Sarah’s experience in this was highly influential in the ESFA’s successful achievement of the SOS, which also could not have been achieved without Martin’s expertise, particularly in his ongoing support for complex disciplinary cases and advice to Members. The service to our Members on safeguarding is dependent on the flexibility of our part time NCWOs who always prioritise child welfare over counting hours worked for the ESFA. A huge thank you to them both.

Our newest team member, Chris Parkin, joined the ESFA late in the season, amidst the melee of the SOS assessment. As an experienced governance manager and a football volunteer himself,

Chris's expertise is already influencing our practice for the better and you will no doubt join us in supporting Chris to succeed.

Again, Dawn Howard, our Finance Manager, has continued to support the Trustees and the COBRA Committee with their meetings to ensure the effective operations of the Association through the pandemic. Once again, Dawn has been called upon to conduct extensive duties beyond those routinely expected of her role, and she has done so with the consideration and attention to detail which makes her successful in her finance role. A personal thank you once again from the CEO to Dawn, bearing some of the brunt of Lorna's departure and staff furlough, particularly in the early part of the year.

1.6 AUDITORS

The ESFA's Honorary and Professional Auditors continue to provide the Association with advice and an independent, critical eye.

The Honorary Auditors, Neil Pont (Northumberland) and Allan Reed (Durham) have continued in their role as critical friends of Council and Trustees, and as advocates of the Association's membership. Colleagues welcomed the appointment of John Williamson (Nottinghamshire) in part 1 of this AGM. They successfully appointed Sion Portman as an independent member during the year, bringing experience of the business world to Council. Sion has settled well and is keen to have an impact during his term of office.

Mark Ashton, of Lancaster & Co, continues to perform his professional duties on behalf of the Association with due diligence. Mark works with clients from a range of sectors and this experience is invaluable. The long-standing relationship between Lancaster & Co and the ESFA is greatly valued.

Council wishes to record its thanks to our Honorary and Professional Auditors for their work on behalf of the Association

SECTION 2 – FINANCE AND SPONSORSHIP

2.1 FINANCE

The disruption to ESFA activity continued to have a significant impact on the finances of the association during the 20-21 financial year.

The planned budget was expected to produce a loss but has produced a somewhat misleading positive balance of approximately £185,000. This is entirely due to the loss of activity during the pandemic. With the exception of FA funding which needs to be spent or returned in accordance with the grant terms, this surplus cannot be carried forward to be used for future routine, day to day operations and is automatically transferred to the ESFA's reserves.

Actual expenditure for the 20-21 season, at c.£666,000, was approximately £337,000 less than the planned budget. The following headline areas made a significant contribution to the reductions in planned expenditure; no national schools' competitions, reduced rep competitions, no international programme, unspent development money, online meetings, central administration – e.g. office closed, no staff travel, etc.

ESFA income for the 20-21 season was down by approximately £100,000 compared to budget. Contract negotiations during the 20/21 year will result in a reduction in some sponsorship income in the 22/23 season.

The current season 21-22 is budgeted to show a £75,000 loss with a full year of activity – a more realistic demonstration of where we are with in-year revenue and expenditure.

In the 19-20 financial report it was projected that the 3-year period 2019- 2022 would show a cumulative loss of approximately £10,000. This financial plan was made on the assumption that normal activities would resume in 20/21: had that been the case, then it can reasonably be assumed that the £10,000 forecast loss would have been achieved. However, this report has already highlighted the exceptional underspend in 2021, which has distorted the cumulative three year out-turn by at least the surplus achieved in year.

During the challenging 20-21 season the Trustees remained committed to providing the maximum possible support for member associations.

Of the total £665,954 of ESFA expenditure, £239,872 was spent as follows:

- £125, 332 Administrator Grants
- £44,000 Grants to counties
- £21,000 Resumption of football grants
- £8,000 Regional grants
- £26,290 Travel and accommodation to associations
- £6,600 County affiliations
- £8,650 Rep football insurance

FA grant funding has been an emerging picture over the year following the FA Education Partners Review of last year. Funding for 21/22 onwards has now been granted, with KPIs approved.

During the season, the ESFA Council and Trustees took the decision that, in Season 21/22, payment would be required for children to register to play representative football. This decision was taken to enable national inter association competitions to continue and to seek an alternative sustainable funding source for these competitions as traditional funding methods (e.g. sponsorship and grant funding) has been unsuccessful to date.

It has been, and continues to be, a challenge to work through this financially turbulent period. The ESFA Trustees and Council are grateful for the skill and dedication of our Chief Executive, Andrea Chilton and our Finance Manager, Dawn Howard to support us in our work to negotiate these uncertain times.

2.2 SPONSORSHIP

Again, 20/21 could have been a highly unsatisfactory year for our sponsors, but our support for their work and their commitment to the ESFA resulted in their continued commitment to the Association. Both PlayStation and Danone continued with their invaluable support for our Association through 20/21, and it was with great reluctance that Danone's change in strategy enforced their withdrawal from the partnership at the end of the season. Danone have highly commended the ESFA and have offered to provide testimonial about the quality of our work to any potential successor sponsor.

On the international programme, despite there being limited international activity, Utilita remained committed to their partnership with the ESFA which has two further seasons to run. Pendle continued in their final year as Official Kit Supplier, prepared to cover the cost of kitting out both international teams had the pandemic permitted: likewise Inspire remained committed to the provision of our overseas preparatory training, also disrupted by the pandemic. UCFB, our HE partner, was again delighted with the impact of the support from the ESFA on student enquiries and were pleased to introduce the ESFA to First Point USA, who through an opening tendering process became the ESFA's Official Overseas Scholarships partner, following the voluntary liquidation of Pass4Soccer in 2019/20. First Point USA remain committed to the ESFA despite, like others, not securing the access to players that our international programme provides.

Our new partners also, of course, saw little football activity but VEO, the ESFA's Official Remote Broadcasting partner, remains committed to supporting schools' football. Oddballs, the new ESFA Charity partner, benefitted from some social media coverage and were pleased with what was achieved. Panini continued to work with the ESFA in 2020/21, running their primary school "Classroom Challenge". The winning school received £3000 in cash from Panini, with goodies given to the winning student. Panini finished the season by commissioning a further project from the ESFA in early 2021/22.

Finally, the PLCF had intended to re-open the relationship with the ESFA, with some support for primary schools' football: regrettably in this instance the pandemic did prevent the partnership from materialising, but we remain hopeful that it will be reintroduced in 2021/22.

There are a number of other organisations who support the ESFA not with cash, but with their own resources, by reducing fees considerably or by gifting equipment. We therefore add our thanks to 247.TV, broadcast partner; thee5three photography, official photographer; 33Creative, design partner and Mark Harrod, equipment supplier. Their contribution, and that of others named here, remains vital to the viability of the Association and to the quality of our work.

SECTION 3 – COMMITTEE REPORTS

3.1 REPRESENTATIVE FOOTBALL

Unfortunately history repeated itself again during the 2020/21 season with very little International football taking place due to the Covid 19 pandemic and a further extended period of lockdown. As a consequence there was no U15 Girls' International squad selected in 2020. However the 19/20 squad whose season was severely disrupted by the pandemic did manage to play two fixtures in 2021, the latter serving as the cap presentation. They played a friendly match against the Welsh U15 Girls' at the National Football Development Centre in Wrexham on the 9th of May 2021 winning 6-2. This game was followed by another friendly match against the Scottish U15 Girls' at Newcastle University Cochrane Park Sports Ground in Newcastle-upon-Tyne on the 5th of June 2021, unfortunately losing 0-2 in a very entertaining game.

A similar situation applied to the boys as there was no U18 International squad selected in 2020. Again the 19/20 squad, whose season was also severely disrupted by the pandemic, managed to complete one fixture in 2021 playing a friendly match against Harrogate Town FC U19's at Newcastle University Longbenton Sports Ground in Newcastle-upon-Tyne on the 6th of June 2021

winning 6-1. The International cap presentation made by ESFA Chairman Mr Philip Harding took place immediately following the game.

Council would like to thank both the girls' and boy's management teams and everyone else involved in securing some international football for the players whose season was severely disrupted in 2019/20 culminating in their well deserved cap presentations eventually taking place.

Members noted the progress of the national rep football finals from 20/21, and wish to thank the ESFA staff team for their determination and hard work to ensure as many teams as possible experienced national finals.

Members also monitored the progress of Association affiliation specifically with regard to child welfare compliance and the regrettable but necessary suspensions arising from non-compliance. Members are again urged to ensure that their association personnel records are current, with staff no longer involved removed from the portal and all new staff added, whatever their role.

3.2 COMPETITIONS

The Competitions Competition committee was chaired again by Stuart Botham, supported by his Council colleagues Alan Johnston, Peter Clayton, Mike Coyne, Eamonn Kearney along with Darren Alcock and Sarah Kearney from the head office.

The ESFA were delighted to eventually conclude the 19-20 season, albeit a year later than scheduled due to the impact of Covid-19, regarding the following finals:

Under 18 Super League (Men's)

Wednesday 19 May 2021

St Andrew's Stadium, Birmingham City Football Club

Park View School (Durham CSFA) 2-2 John Madejski Academy (Berkshire CSFA)

(After extra time – JMA won 4-2 on penalties)

Under 13 Schools' Cup for B Teams (Boys)

Wednesday 26 May 2021

Selhurst Park, Crystal Palace Football Club

Glenmoor & Winton Academy (Dorset CSFA) 3-4 Hurstmere School (Kent CSFA)

The ongoing implications of Covid-19 dictated that no ESFA Inter-School Cup competitions could take place in Season 20-21, including the primary school, secondary school and deaf school activities. At the point of which registrations were accepted by ESFA at the start of the season, the number of participating teams was recorded as 2476 boys' teams and 737 girls' teams. This represented an approximate 50% drop on the number of entries received for the 19-20 season, which was understandable considering the uncertainty created by the global pandemic.

A seasonal reduction regarding Covid infection rates in Spring 2021 allowed the ESFA the chance to host a portfolio of rep. team knockout cup activity. 174 boys' teams and 51 girls' teams registered to take part in the competitions across the age groups for district and county teams. Unfortunately, the conclusion of the season coincided with a time of year when football stadia were unavailable to host national finals due to pitch renovation work. Therefore, the ESFA decided to postpone all but one of the following national finals until after the school summer holidays:

Under 11 Danone Nations 9v9 Inter District Cup – Boys' Final

Saturday 04 September 2021

New Bucks Head, AFC Telford United Football Club

Wolverhampton SFA 2-4 Lewisham PSFA

Under 11 Danone Nations 9v9 Inter District Cup – Girls' Final

Saturday 04 September 2021

New Bucks Head, AFC Telford United Football Club

Woking PSFA 2-4 Liverpool SFA

Under 13 Inter-District Cup – Boys' Final

Sunday 12 September 2021

The Sixways Stadium, Worcester

Liverpool SFA 3-3 Aldershot & Farnborough SFA

(After extra time – Aldershot & Farnborough won 5-3 on penalties)

Under 14 Inter-County Cup – Boys' Final

Wednesday 16 June 2021

St Mary's Stadium, Southampton Football Club

Kent CSFA 1-2 Sussex CSFA

Under 14 Inter-County Cup – Girls' Final

Saturday 18 September 2021

EBB Stadium, Aldershot Town Football Club

Gloucestershire CSFA 0-3 Middlesex CSFA

Under 15 Inter-District Cup – Boys' Final

Sunday 19 September 2021

The Sixways Stadium, Worcester

Chester-le-Street, Washington & Derwentside SFA 1-3 Croydon SFA

Under 16 Inter-County Cup – Boys' Final

Sunday 19 September 2021

The Sixways Stadium, Worcester

Cleveland CSFA 0-3 Kent CSFA

Under 16 Inter-County Cup – Girls' Final

Sunday 12 September 2021

The Sixways Stadium, Worcester

Lancashire CSFA 3-0 Middlesex CSFA

Under 18 Inter County Cup – Boys' Final

Gloucestershire CSFA v Sussex CSFA

*Trophy shared due availability issues relating to Covid-19

The ESFA wishes to place on record its thanks to Aimee White (Sixways Stadium, Worcester), Charlotte Carter (Crystal Palace Football Club), Hugh Wilson (Southampton Football Club), Luke

Shelley (AFC Telford United), Robert Green and Mark Butler (Aldershot Town FC) for allowing us to use such fantastic facilities over the course of the ESFA national finals' period.

The ESFA would also like to place on record its thanks to Garry Griffiths of 353 Photography, Adrian Battersby at 247 TV, Samantha Banks, Abbie Wallis, Rebecca Gilliam for providing their services as qualified physiotherapists and the army of referees that have helped officiate at all ESFA fixtures and National Finals throughout the season.

3.3. ASSOCIATION DEVELOPMENT

The Association Development Committee was chaired again by Mike Spinks, supported by his Council colleagues Ray Ashley, Ray Brown, Tony James, Mark Warren and Dave Woollaston. The Committee was delighted to be supported once again by staff members Andy Weston and Kieren Laverick. Both Andy and Kieren have now moved on to pastures new, with our best wishes and grateful thanks. Mention should also be made of Josh Thornton, who has particular responsibility for all ESFA discipline. The Committee has continued to drive change and assist the staff in the areas of governance and development to support our members and partners. Very little football was played during the course of the season, but the work of the committee continued uninterrupted by the pandemic.

County reform has stayed at the forefront of the work programme conducted with our 44 County Associations. The Committee would like to commend all Counties for the demanding work they were asked to do and appreciate the sometimes difficult decisions that had to be made in achieving their own restructure. The rationale for restructure was to ensure sustainability and consistency. The effect of Covid-19 and the number of administrators being placed on furlough within County FAs were barriers to the successful conclusion of this target. However, only a very small number of counties are still in need of support.

The Committee discussed the "Crown Dependencies" – Jersey, Guernsey and the Isle of Man – and what status they should have with the ESFA structure. They have been offered associate membership.

To further improve our governance of the game the Committee has led and implemented new guidance on the appointment of match officials for ESFA National Finals. These proposals were subsequently accepted by the Competitions Committee and Council.

Inevitably, the planned Regional Disability Festivals and the Association of Muslim Schools Finals Day did not take place. On a more positive note, a Return to Football Fund enabled Counties to apply for £500 to help with their resumption of the game.

Although the season included periods of lockdown, the enforced pause in football did not interrupt the staff members who continued their work via several "Microsoft Teams" meetings. The Committee is grateful for their professionalism and that they were able to provide clear guidance for our members, partners, and external organisations.

SECTION 4 – LIAISON

4.1 FOOTBALL ASSOCIATION

Mike Spinks has now completed 7 seasons as the ESFA's representative on The FA Council. Mike was re-appointed by The FA Nominations Panel to serve on the Disability Committee, the Futsal Committee and the Youth Committee. He is also a member of the FA Women's Ambassadorial Panel. During the Season 2020-2021 there were no international matches where the attendance of any FA ambassadors was required.

4.1.1 The National Game Board

Members of The FA Council from the National Game decided, at a meeting in December 2019, to remove the automatic place for an education representative on the National Game Board. As such Mike Spinks is now an elected member by virtue of having passed through a rigorous series of interviews and presentations. The National Game Board conducted an Education Review during the winter of 2020/21. Led by Charlotte Lawrence, this was a comprehensive review of the education sector in which the ESFA CEO and Chairman were actively involved at various stages. It may be unconnected, but, following a big financial hit as far as our FA grant was concerned last season, the ESFA has been the recipient of a more equitable grant in the 2020-2021 season. Mike had regular termly meetings with ISFA Chief Executive, Mark Dickson, during the course of the season.

4.1.2 FA Disability Committee

Mike Spinks continued as the Committee's Vice-Chairman during Season 2020-2021. In this capacity, Mike was asked to lead a search for 4 new independent representatives to sit on the Committee. This was a time-consuming task involving advertising the post, reading applications, preparing a long list for approval and then interviewing a short list of 9 candidates. Eventually 4 people were chosen, including a former Captain of the England Blind Football Team.

4.1.3 FA Futsal Committee

Mike Spinks sits on the FA Futsal Committee as the schools' representative. No tournaments involving either club or school teams took place during the season. Futsal itself had a huge percentage of its normal grant withdrawn as a result of FA cuts.

4.1.4 FA Youth Participation and Football Development Committee

Thanks are due to Andy Weston and Kieren Laverick for preparing quarterly ESFA updates for the Committee to consider. More notice was taken of them during the season (than was previously the case) as there was very little football taking place. These infographics are an effective way for the ESFA to sell itself to an audience largely ignorant of what schools' football actually provides.

4.1.5 FA Women's Ambassadorial Panel

Mike Spinks has continued to be the voice from the world of education to speak when girls' schools and youth football is being discussed. During the season several meetings took place involving the ESFA Chief Executive and Mike with senior FA staff member Sharon Brownlie concerning women's and girls' football, principally to discuss our Under 14 and Under 16 Inter-County Girls football leagues and cups, and matters relating to our Under 15 International squad. These matches and international trials will continue to be played on the 2nd Saturday of each month in Season 2021-2022.

4.2 SCHOOLS ASSOCIATION FOOTBALL INTERNATIONAL BOARD

The Schools Association Football International Board (more commonly referred to as SAFIB) is an organisation of affiliated countries from around the world who have an interest in promoting international schools' football. As well as representation from the United Kingdom and Ireland, many of the European countries are members, as well as Australia and New Zealand. Mike Spinks is currently the SAFIB Secretary and Dave Woollaston the Assistant Secretary. Owen Aiston is the ESFA representative on the SAFIB Executive Committee. During the 2020-2021 season the SAFIB Annual General Meeting had to be held online. The usual SAFIB Winter Meeting did not take place because of restrictions on travel imposed by the pandemic. These events (normally in January each year) have been sponsored over the last few years by travel agents Inspiresport and hosted by different European football clubs (amongst them Benfica, FC Porto, Inter Milan, and PSV Eindhoven). Visits hosted by the Gibraltar FA, Morocco FA and the French FA have had to be put on hold for the time being.

4.2.1 SAFIB Centenary Shield

The Under 18 Centenary Shield for boys' national teams was declared null and void as no matches were able to be played.

4.2.2 SAFIB Victory Shield

The Under 16 Victory Shield for boys' national teams was due to be hosted by Scotland in Spain in October 2020 but did not take place due to the travel restrictions imposed by the pandemic.

4.2.3 SAFIB Under 15 Bob Docherty Cup for Girls National Teams

This tournament is for the Girls Under 15 International Teams from Great Britain and Ireland – England, Northern Ireland, the Republic of Ireland, Scotland, and Wales – and was due to be hosted by the ESFA at Lilleshall National Sports Centre in April 2021 but was cancelled because of the pandemic.

4.2.4 SAFIB Under 14 Allen McKinstry Cup for Boys Schools Teams

This tournament is for boys' school teams from Great Britain and Ireland – the Champions from England, Northern Ireland, the Republic of Ireland, Scotland, and Wales. The event in May 2020 was due to be staged by the Football Association of Ireland Schools in Dublin but was cancelled because of the pandemic.

4.2.5 SAFIB Under 14 Rod Houston Cup for Girls School Teams

This tournament, open to the girls' champion school teams from the United Kingdom and Ireland, normally takes place at the Lilleshall National Sports Centre in Shropshire just before the half-term break in October each year. Mike Spinks and Dave Woollaston are responsible for the organisation and administration of this event. The 2020 tournament could not take place due to the pandemic.

4.3 SARA

In normal times the Sports and Recreation Alliance meets in London twice a year to discuss matters of interest and concern from a wide variety of sports, not just football. It also arranges an Annual Conference in September with a topical issue being discussed in the morning prior to the afternoon

Annual General Meeting. Prince Edward chairs the AGM. As from April 2020 all meetings have been held online every fortnight to update members on the latest issues for sport resulting from the Covid-19 pandemic.

4.4 NCSS

The National Council for School Sport usually has its Annual General Meeting in London every year, but it was held online in September 2020. It discusses matters of interest within school sport, not just football. It also usually arranges a summer Conference at Loughborough University. NCSS is linked with ISF (International Sport Federation), a body who arrange a variety of events at venues around the world. As far as football is concerned, ISF organise a Futsal Festival every 2 years and an Under-18 football tournament in the alternate years.

4.5 CHILD WELFARE

Safeguarding children continues to be high on the FA agenda and the National Welfare Officers have worked closely with The FA to ensure ESFA Associations are guided to comply with FA policies and our legal obligations. To date, every Association running representative teams must have an FA qualified Welfare Officer with an in date (within the last 3 years) FA Criminal Record Check (DBS) and appropriate Safeguarding and Welfare Officer training. Association Staff working with team must also have an in-date FA DBS and appropriate Safeguarding Training.

The National Welfare Officers continue to work closely with Associations to ensure that they conform with these legal requirements. Associations must also ensure that all staff working with teams (not just the team manager) are listed on the ESFA Portal and allocated to the appropriate age group team. Council strongly requests local and county Associations with representative teams to keep this section of the Portal up to date throughout the season. It is ESFA policy to suspend Associations and individual teams who do not adhere to this requirement.

The National Welfare Officers continue to work with all Association to ensure compliance and re-enforce the ESFA policy that nobody must be coaching children on behalf of an Association without an accepted FA DBS and appropriate safeguarding training in place.

Policy documents, guidelines and risk assessments have all been reviewed recently and Associations are asked to ensure there is a link to these documents on their own Association websites

The National Welfare Officers are currently undertaking “desktop reviews” of a sample number of Associations and their social media presence. Early feedback indicates a positive response from Associations. A regular Safeguarding update via Teams has been introduced.

There have been a number of welfare concerns and incidents reported which have been managed by the National Welfare Officers, working closely with Association Welfare Officers or The FA Case Management team and Statutory Agencies where appropriate, to ensure children are safeguarded. National Welfare Officers have attended strategy meetings to discuss serious cases across the country when required.

Work continues on the new ESFA website and Portal and once in operation individual staff registered on the portal will automatically receive notification when their FA DBS / Safeguarding needs to be renewed. There are concerns over the high number of DBS applications that are started but not concluded because of a failure to complete the verification of documents.

The ESFA has recently been successful in achieving The FA's "Safeguarding Operating Standard". This standard is assessed by Girling Hughes, an independent body commissioned by The FA to assess safeguarding practices in football.

Girling Hughes concluded that "ESFA is ensuring that safeguarding is a strong part of its governance structures and operational practices...Governance in ESFA is good...ESFA has met the (Safeguarding Operating) Standard". As well as verifying that safeguarding practice is in accordance with statutory legislation, the report also identifies nearly 30 areas of good practice and assessors commented positively about the safeguarding knowledge and experience in the organisation.

Achievement of the SOS is a condition of FA grant which has now been met, and the FA has congratulated the ESFA for achievement at the first attempt. There are concerns over the high number of DBS applications that are started but not concluded because of a failure to complete the verification of documents.

4.6 MARKETING AND PR

Throughout the 2020 – 2021 season, the ESFA has continued to make improvements through the organisation's PR and Communications strategy, despite the challenging environment created by the Covid-19 pandemic. The lack of activity has been a difficult obstacle to overcome, but the team has worked hard to ensure that the ESFA's external profile has been maintained. Social media channels have continued to expand and the considered, strategic and continual use of social media proved helpful when communicating with schools, sponsors and the general public. The Marketing team has welcomed back former intern, Jacob Blades into a full time PR, Marketing and Comms Assistant position, further strengthening the ESFA's ability to maintain a consistent approach to its social media.

4.6.1 Twitter - Followers have increased once again from 21,506 to 22,896 and in the last three months the ESFA has earned almost 500,000 impressions with an engagement rate of 2.4%. Twitter continues to be an integral part of both the ESFA's public image and communication strategy and has become hugely effective in advertising/promoting events, sharing successes and interacting with schools. The ongoing pandemic has forced the team, along with other sponsors and partners, to use Twitter for more creative campaigns, which in turn has inspired new ways to use the platform on a permanent basis.

4.6.2 Facebook – Whilst Facebook still is not a priority channel for the ESFA to share information across, posts are routinely scheduled for publishing via this medium. Follower numbers have increased from 3,275 to 3,591 and posts that are shared appear to be well received by followers. Engagement and reach have increased significantly since these routine posts have been added to the comms plan and content will continue to be shared in this way.

4.6.3 Instagram – The ESFA Instagram account has seen an increase in followers from 3,705 to 4,461 with positive reactions to posts and interest in the content provided for the audience. Instagram provides a fantastic, visual platform to share the ESFA's news and successes. The high-quality content provided by ESFA photographer, 353 Photography, makes it easy to populate Instagram posts and Instagram will continue as a priority focus for content for the Association. We are pleased that the channel is growing each year and will be concentrating on increasing this following further in the coming seasons.

4.6.4 YouTube – International sponsors Utilita also sponsor the ESFA's YouTube channel content, giving the ESFA significant targets to achieve. ESFA TV has received over 188,000 views in the last 12 months with subscribers increasing from 4,262 to 5,630. We were able to stream the delayed 2019/20 finals that took place at Lilleshall in October 2020, two International matches (Boys & Girls) in June and more National Finals from the 20/21 season in September 2021. We are looking at ways to improve our YouTube content, such as asking UCFB students to create opening and closing credits for all of our online productions.

4.6.5 Website – The current website is still serving the Association until the new site and software is implemented. The website has recently been updated and re-organised to make information easier to access, ahead of moving it across to the new site. The website continues to be a valuable source of information and regularly received thousands of visitors.

4.6.6 International Squads – The International squads from the 2019/20 season were able to get together in June 2021 to play a match each and receive their caps for representing their country, an honour they missed out on with the premature cancellation of their season. Both matches and presentations were live streamed and well received. International activity continues to be a priority for the Marketing team, particularly with an increased number of sponsors and partners on board and the coverage will continue right from the trials stage of the 2021/22 season.

4.6.7 Schools' Football Week – Schools' Football Week was moved from its usual slot in February 2021 to May, in the hope that schools would have reopened by that point. Schools had, indeed, returned and with a message focussing on encouraging children to 'get outside, have fun and enjoy being able to play sport with their school friends', the engagement in this campaign more than tripled 2020's participation figures. We were delighted that this season's activity led to almost 8,500 schools registering some activity, equating to over 105,000 children taking part in schools'-football related activity across the course of the week, all from our campaign. The Department for Culture, Media and Sport once again backed the work we did and supported the campaign for the second season.

4.6.8 Brand Identity – The ESFA continue to work with 33 Creative to create all digital and print publications. The designer's skills have allowed extensions of the ESFA's branding to the Champions Cup and Player Passport. The ESFA brand continues to become more recognisable in terms of logos, colours and fonts used across promotional materials.

4.6.9 Sponsors & Partners – The 2020/21 season has been full of challenges in terms of satisfying sponsor needs, with such a lack of activity, however, partnerships have still continued to flourish and 2021/22 will bring a host of new activity and campaigns, to highlight all the great partners that support the Association.

SECTION 5

HONORARY AUDITORS' REPORT

Covid-19

It is normal practice for the Honorary Auditors to visit ESFA Headquarters for a day to carry out interviews with staff and attend meetings with Trustees. The restrictions imposed by the Covid 19 pandemic meant that this was not possible.

Monitoring and other activities

The Honorary Auditors received copies of Trustees minutes and, in addition, received minutes of the 'COBRA' committee that was set up to deal specifically with issues around Covid 19. Discussions have taken place between the Honorary Auditors and Trustees on matters raised in these meetings.

The Honorary Auditors appointed Sion Portman to the post of Independent Council Member.

We were pleased to welcome John Williamson as a third Honorary Auditor at Part 1 of the AGM 2021.

Summary

The Honorary Auditors wish to reiterate that they are happy to act as a sounding board for membership if they have concerns they wish to raise.

They acknowledge that the pandemic has brought a unique set of testing circumstances for staff, Trustees and Council and thank them for the way that they have met these challenges. The ESFA website and social media outlets carry clear and comprehensive guidance, with supporting documentation, to help associations make decisions about how they will approach their activities in the coming season. Members can be assured that this support will continue as we move forward together into uncharted waters.

Neil Pont
Allan Reed
September 2021

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2021

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2020 TO 30TH JUNE 2021

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2021

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 1173338

TRUSTEES:
M. COYNE (CHAIR)
D. WOOLLASTON
J. MARTIN (resigned 12 September 2020)
M. ROBINSON (appointed 12 September 2020)
P HARDING
M HIGNETT
A. JOHNSTON (appointed 29 October 2020, resigned 14 January 2021)
O.AISTON (appointed 14 January 2021, resigned 27 July 2021)
S. BOTHAM (appointed 27 July 2021)
N. LOFTUS (appointed 27 July 2021)

CHIEF EXECUTIVE: MISS. A. CHILTON

REGISTERED OFFICE:
4 PARKER COURT
STAFFORDSHIRE TECHNOLOGY PARK
BEACONSIDE, STAFFORD
ST18 0WP

HONORARY AUDITORS:
N. PONT
A. REED
T. POLLARD (resigned 20 July 2020)

BANKERS:
CAF BANK LTD
25 KINGS HILL AVENUE
KINGS HILL
WEST MALLING
KENT ME19 4JQ

AUDITORS:
LANCASTER HASKINS LTD
GRANVILLE HOUSE
2 TETTENHALL ROAD
WOLVERHAMPTON
WV1 4SB

SOLICITORS:
CREAM HR LTD
17 LICHFIELD BUSINESS VILLAGE
THE FRIARY
LICHFIELD
STAFFORDSHIRE
WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the period 1 July 2020 to 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation for some transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association. The Association had accommodated the national health & safety advice issued by the government in light of the Covid-19 pandemic, making arrangements for the Covid security of the HQ building & continued with the arrangements for the staff to safely work from home, based on ongoing risk assessments.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students through the medium of Association Football.

(b) To help teacher' charities and such other charitable purposes to such an extent as shall be recommended by the Annual General Meeting.

The ESFA allows teachers and pupils to affiliate to the national association through their schools. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and secretarial staff. The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA constitution consists of general rules which are available annually from the ESFA HQ. These general rules are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met

The annual accounts normally identify those areas of income which have been received as a result of donations, sponsorship, affiliation and grant aid. The main sources of income are grants and sponsorship.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements.

Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves so that it can meet its obligations even if anticipated funding sources failed to meet targets and cover unexpected expenditure.

Short-term reserves are required to cover any setbacks in funding.

Long-term reserves are required to reduce the impact of risks from the external environment

and because some of the ESFA's activities require the Association to make advance commitment to expenditure before all necessary funding has been attracted or confirmed.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds.

Future income streams, together with an assessment of their reliability.

Committed expenditure and how far this is controllable.

The key areas of risk facing the association, and how likely these are to materialise.

The average levels of reserves held by charities of a similar size.

The trustees agreed a policy for sufficient funds to be held in reserves to cover core activities for approximately 6 months.

It is the trustees policy to keep sufficient reserves easily accessible for the day-to-day running of the association.

ESFA funds are held in a general reserve, short and medium-term interest treasury accounts, plus a long-term investment.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income & expenditure as a result of the Covid-19 pandemic, & the short- & medium-term financial planning managed accordingly. The forecasts made in anticipation of such an eventuality took account of the Association's reserves, & its asset base, including the building, which would remain in the ESFA's possession. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2021/22 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

Investment in developing local football will be continued. In order to meet our charitable objectives the activities of the Association will be monitored, seeking improvements whenever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the Annual General Meeting.

SIGNED ON BEHALF OF THE TRUSTEES

.....
M. COYNE

.....
P. HARDING

.....
M. HIGNETT

Date: 12 October 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2021 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate;
- or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION
(CONTINUED)**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures require to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

..... Date: 12 October 2021

Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>2021</u> £	<u>Total</u> <u>2020</u> £
<u>INCOME & ENDOWMENTS FROM</u>					
<u>Other Trading Activities</u>					
Sponsorship	8	260,000	-	260,000	350,500
Partnerships	9	26,250	-	26,250	9,155
Donations & Royalties		18	-	18	333
Handbooks & Publications	12	-	-	-	4,042
<u>Investment Income</u>	10	98	-	98	1,099
<u>Charitable Activities</u>					
FA Income	11	-	447,117	447,117	556,194
Job Retention Scheme		45,309	-	45,309	16,608
Affiliation Fees		6,600	-	6,600	30,000
Disciplinary Charges		2,117	-	2,117	5,435
National Competition Entry Fees		28,463	-	28,463	130,581
International Matches	14	-	-	-	7,090
Premier League Primary Initiative		-	-	-	6,305
<u>Total</u>		<u>368,855</u>	<u>447,117</u>	<u>815,972</u>	<u>1,117,342</u>
<u>EXPENDITURE ON</u>					
<u>Raising Funds</u>					
Handbooks & Publications	12	1,077	-	1,077	-
Fundraising & Publicity	13	9,608	3,000	12,608	14,432
<u>Charitable Activities</u>					
International Matches	14	(5,728)	-	(5,728)	46,603
Council and AGM	17	3,492	-	3,492	24,290
Management & Administration	17	199,450	155,843	355,293	366,024
National Competitions	18	8,731	78,356	87,087	274,051
Festivals of Football	15	-	-	-	2,356
Regional Activity Funding		8,000	-	8,000	-
FA Revenue Expenditure	16	-	204,125	204,125	271,378
<u>Total</u>		<u>224,630</u>	<u>441,324</u>	<u>665,954</u>	<u>999,134</u>
<u>Gains/ (Losses) On Investment Assets:</u>					
Realised		-	-	-	-
Unrealised		34,168	-	34,168	(429)
<u>NET INCOME/(EXPENDITURE)</u>		<u>178,393</u>	<u>5,793</u>	<u>184,186</u>	<u>117,779</u>
Transfer Between Funds		5,793	(5,793)	-	-
<u>Net Movement in Funds</u>		<u>184,186</u>	<u>-</u>	<u>184,186</u>	<u>117,779</u>
Net Movement In Funds:	7	184,186	-	184,186	117,779
Total Funds Brought Forward		1,774,583	-	1,774,583	1,656,804
TOTAL FUNDS CARRIED FORWARD		<u>1,958,769</u>	<u>-</u>	<u>1,958,769</u>	<u>1,774,583</u>

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2021

	<u>Note</u>	<u>30/06/21</u>		<u>30/06/20</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		620,941		574,839
Investments	5		188,875		154,707
<u>CURRENT ASSETS</u>					
Stock		16,051		15,044	
Debtors	20	13,170		183,284	
Deferred Expenditure		5,550		67,631	
Cash At Bank	6	1,451,730		1,116,499	
		<u>1,486,501</u>		<u>1,382,458</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	21	158,516		285,972	
Advance Income	22	179,032		51,449	
		<u>337,548</u>		<u>337,421</u>	
<u>NET CURRENT ASSETS</u>			<u>1,148,953</u>		<u>1,045,037</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>1,958,769</u>		<u>1,774,583</u>
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>TOTAL ASSETS</u>			<u><u>1,958,769</u></u>		<u><u>1,774,583</u></u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7	1,958,769		1,774,583	
Restricted Funds	7	-		-	
		<u>1,958,769</u>		<u>1,774,583</u>	

The financial statements were approved and authorised for issue by the Board on 12 October 2021
Signed on behalf of the board of trustees

.....
M. COYNE

Date: 12 October 2021

The notes on pages 7 to 14 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	<u>Note</u>	<u>30/06/21</u> <u>£</u>	<u>30/06/20</u> <u>£</u>
Cash flows from operating activities:			
Cash generated from operations	1	400,879	227,620
Tax paid		-	-
Net cash provided by (used in) operating activities		400,879	227,620
Cash flows from investing activities:			
Purchase of tangible fixed assets		(65,648)	(3,210)
Purchase of fixed asset investments		-	-
Net cash provided by (used in) investing activities		(65,648)	(3,210)
Change in cash and cash equivalents in the reporting period		335,231	224,410
Cash and cash equivalents at the beginning of the reporting period		1,116,499	892,089
Cash and cash equivalents at the end of the reporting period		1,451,730	1,116,499

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20211. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/21</u> <u>£</u>	<u>30/06/20</u> <u>£</u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	184,186	117,779
Adjustments for:		
Fair value increase in listed investments	(34,168)	429
Depreciation	19,546	19,306
Increase in stocks	(1,007)	-
Decrease in debtors	232,195	(83,757)
Increase in creditors	127	173,863
Net cash provided by (used in) operating activities	400,879	227,620

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment at 25% of the annual reducing balance in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2021, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4 and page 10, note 10.

No remuneration or other benefits were paid to any of the ESFA Trustees.
 The ESFA paid in total £88,256 to Key Management Personnel.
 No individual staff member was paid £60,000 or more in the financial year.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4. FIXED ASSETS

	Computer & Office Equipment	Leasehold Property	Total
	£	£	£
<u>Cost</u>			
As at 1 July 2020	33,865	780,018	813,883
Additions	65,648	-	65,648
Disposals	(1,164)	-	(1,164)
As at 30 June 2021	98,349	780,018	878,367
<u>Depreciation</u>			
As at 1 July 2020	28,444	210,600	239,044
Charge For The period	3,946	15,600	19,546
Adjustment On Disposals	(1,164)	-	(1,164)
As at 30 June 2021	31,226	226,200	257,426
<u>Net Book Values</u>			
As at 30 June 2021	67,123	553,818	620,941
As at 30 June 2020	5,421	569,418	574,839

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Quoted Unit Trust Investments		
Market Value As at 1 July 2020	154,707	155,136
Additions/(Disposals)	-	-
Net Realised Investment Gain (Loss)	-	-
Net Unrealised Investment Gains (Loss)	34,168	(429)
	<u>188,875</u>	<u>154,707</u>

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

6. <u>CASH AT BANK</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
High Interest Accounts	1,121,975	751,876
Current Accounts	329,614	363,864
Cash In Hand	141	759
	<u>1,451,730</u>	<u>1,116,499</u>

7. <u>FUNDS</u>	<u>30/06/21</u>		<u>30/06/20</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As at 1 July 2019	1,774,583	-	1,656,804	-
Surplus/(Deficit) For The Period	184,186	-	117,779	-
	<u>1,958,769</u>	<u>-</u>	<u>1,774,583</u>	<u>-</u>

8. <u>SPONSORSHIP</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Sony PlayStation, Premier League, Danone, Running Imp, Utilita, Mark Harrod and Pendle		350,500
Sony PlayStation, Danone, Utilita Mark Harrod and Pendle	260,000	
	<u>260,000</u>	<u>350,500</u>

9. <u>PARTNERSHIPS</u>	<u>30/06/21</u>		<u>30/06/20</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Income</u>				
First Point USA	10,000		-	
Oddballs Apparel Ltd	1,250		-	
UCFB	10,000		9,532	
VEO Technologies	5,000		-	
		26,250		9,532
<u>Expenditure</u>				
UCFB Distribution Costs	-		377	
		-		377
	<u>26,250</u>		<u>9,155</u>	

10 <u>INVESTMENT INCOME</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Interest And Dividends	98	1,099
	<u><u> </u></u>	<u><u> </u></u>

11 <u>FA INCOME</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Workforce	235,450	251,434
Revenue	211,667	302,560
Futsal	-	2,200
	<u> </u>	<u> </u>
	<u><u>447,117</u></u>	<u><u>556,194</u></u>

12. <u>HANDBOOKS AND OTHER PUBLICATIONS</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
<u>Income</u>		
Handbooks and Competition Booklets	3,725	11,558
	<u> </u>	<u> </u>
	3,725	11,558
<u>Expenditure</u>		
Handbooks and Competition Booklets	4,802	7,516
	<u> </u>	<u> </u>
	4,802	7,516
	<u> </u>	<u> </u>
	(1,077)	4,042
	<u><u> </u></u>	<u><u> </u></u>

13 <u>FUNDRAISING & PUBLICITY</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
<u>Income</u>		
Panini UK	8,000	9,000
Grief Encounter	-	3,000
	<u> </u>	<u> </u>
	8,000	12,000
<u>Expenditure</u>		
Webcasting events	6,800	14,000
Photographer	2,668	3,915
Schools Football Week	680	820
Grief Encounter Distribution Costs	-	165
PR items & Surveys	6,617	2,655
Underspend on 19/20 Reserves	(1,644)	-
Management & Administration	5,487	4,877
	<u> </u>	<u> </u>
	20,608	26,432
	<u> </u>	<u> </u>
	(12,608)	(14,432)
	<u><u> </u></u>	<u><u> </u></u>

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

14 INTERNATIONAL MATCHES		<u>30/06/21</u>	<u>30/06/20</u>
(Including support from InspireSport)	£	£	£
<u>Income</u>			
Home International Receipts & Other Income	-	1,415	
Player Sponsorship	-	5,207	
UCFB (Friendly Matches)	-	468	
			7,090
<u>Expenditure</u>			
U18 (Boys) Home Internationals	-	8,554	
U18 (Boys) Away Internationals	-	128	
U18 (Boys) Groups Coaching (Home & Away)	-	7,170	
U18 (Boys) Interviews, Uniforms & Kit	-	2,048	
U15 (Girls) Home Internationals	-	7,640	
U15 (Girls) Away Internationals	-	6,598	
U15 (Girls) Group Coaching (Home & Away)	-	7,307	
U15 (Girls) Interviews, Uniforms & Kit	-	830	
SAFIB	-	688	
Utilita Media & Other Expenditure	-	4,040	
Underspend on 19/20 Reserves	(5,728)	-	
Management & Administration 17	-	1,600	
	(5,728)		46,603
	5,728		(39,513)
15 FESTIVALS OF FOOTBALL		<u>30/06/21</u>	<u>30/06/20</u>
	£	£	£
Muslim Schools Festival	-	450	
Deaf Schools & Disability Festivals	-	1,730	
SAFIB Boys & Girls Cups (U14)	-	176	
			2,356
16 FA REVENUE EXPENDITURE		<u>30/06/21</u>	<u>30/06/20</u>
	£	£	£
Association Grants	78,793	120,650	
County Administrators (including Management & Administration)	125,332	133,000	
Development Activities	-	17,655	
Admin Events, Working Groups & Bursary	-	73	
Total Expenditure	204,125	271,378	

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

17 MANAGEMENT AND ADMINISTRATION

Administration And Headquarters		<u>30/06/21</u>	<u>30/06/20</u>
		£	£
Salaries, National Insurance And Pension		434,089	409,074
Heat & Light		3,946	6,624
Telephone And Postage		4,844	4,384
Printing And Stationery		2,019	1,812
Staff Recruitment And Training		2,526	3,003
Professional Services		5,826	9,081
Secretarial And Travel		2,367	16,515
Sundry (includes disallowed VAT)		5,015	12,061
Website & Computer Fees		4,125	3,873
Repairs & Maintenance		9,821	9,110
Depreciation		19,546	19,306
Lease Of Equipment		4,876	4,876
Insurance (Nett of FA funding)		4,725	4,171
Bank Charges		214	293
Rental Income	(	7,983)	(7,950)
Subsidiary Company costs		13	540
		<u>495,969</u>	<u>496,773</u>
Auditor's emoluments			
Included in professional services		<u>4,500</u>	<u>4,500</u>
Allocated as follows			
Charitable Activities		355,293	366,023
County Administrators	16	12,000	12,333
Fundraising & Publicity	13	5,487	4,877
National Competitions	18	123,189	111,940
International Matches	14	-	1,600
		<u>495,969</u>	<u>496,773</u>
Council And Annual General Meeting		<u>30/06/21</u>	<u>30/06/20</u>
		£	£
Meetings		981	12,870
County, Association, Area/ Matches & Meetings		250	1,719
Telephone, Stationery, Postage & Allowances		1,955	2,388
Long Service Awards		306	512
Professional Services		-	-
Annual General Meeting		-	6,801
		<u>3,492</u>	<u>24,290</u>
Average Number Of Employees		<u>30/06/21</u>	<u>30/06/20</u>
Office And Secretarial		11	12
County Administrators		<u>5</u>	<u>5</u>
Analysis of employees' remuneration			
Gross remuneration		346,467	350,051
Employer's NIC		24,109	32,165
Employer's pension contributions		25,989	26,858
Redundancy payments		37,524	-
		<u>434,089</u>	<u>409,074</u>

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £25,989 (2020: £26,858). There were 14 members of staff in the scheme.

At 30 June 2021, there were no accrued contributions (2020: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

18 NATIONAL COMPETITIONS

	30/06/21		30/06/20	
	£	£	£	£
<u>Schools & Superleague Competitions</u>				
U18 Superleague (Boys)	-		3,750	
U18 Superleague (Girls)	-		3,727	
U18 Inter School (Boys)	-		2,610	
U18 Inter School (Girls)	-		2,585	
U18 Inter School B Team (Boys)	-		447	
U16 Inter School (Boys)	-		545	
U16 Inter School (Girls)	-		2,672	
U16 Inter Elite School (Boys)	-		2,710	
U16 Inter School B Team (Boys)	-		578	
U16 Inter Small School (Boys)	-		2,599	
U15 Inter School (Boys)	-		4,116	
U15 Inter School (Girls)	-		4,136	
U15 Inter Elite School (Boys)	-		4,106	
U15 Inter School B Team (Boys)	-		4,140	
U15 Inter Small School (Boys)	-		4,129	
U14 Inter School (Boys)	-		4,141	
U14 Inter School (Girls)	-		4,144	
U14 Inter Elite School (Boys)	-		4,106	
U14 Inter School B Team (Boys)	-		4,111	
U14 Inter Small School (Boys)	-		4,150	
U13 Inter School (Boys)	-		4,135	
U13 Inter School (Girls)	-		4,036	
U13 Inter Elite School (Boys)	-		4,212	
U13 Inter School B Team (Boys)	-		4,106	
U13 Inter Small School (Boys)	-		4,106	
U12 Inter School (Boys)	-		4,075	
U12 Inter School (Girls)	-		894	
U12 Inter Elite School (Boys)	-		4,122	
U12 Inter School B Team (Boys)	-		4,106	
U12 Inter Small School (Boys)	-		4,178	
U12 5 A Side Indoor (Boys & Girls)	-		8,495	
U11 Inter School (Boys)	-		1,302	
U11 Inter School (Girls)	-		1,302	
U11 Inter Small School (Mixed)	-		1,725	
U11 Danone Nations World Cup Finals	-		-	
Underspend on 19/20 Reserves	(71,402)		-	
		(71,402)		114,296
<u>Representative Competitions</u>				
U18 Inter County (Boys)	6,774		7,240	
U16 Inter County (Boys)	6,535		5,097	
U16 Inter County (Girls)	7,970		6,743	
U15 Inter Association Trophy (Boys)	6,263		6,787	
U14 Inter County (Boys)	7,880		6,072	
U14 Inter County (Girls)	6,727		7,029	
U13 Inter Association Trophy (Boys)	6,313		7,545	
U11 Inter Association (Boys)	7,549		1,302	
U11 Inter Association (Girls)	6,447		-	
Underspend on 19/20 Reserves	(27,158)		-	
		35,300		47,815
<u>Management Costs</u>				
Management & Administration	17	123,189		111,940
		87,087		274,051

19 <u>VALUE ADDED TAX</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Payments Made To HM Revenue & Customs During the Period	72,302	46,453
	<u><u> </u></u>	<u><u> </u></u>
20 <u>DEBTORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Trade debtors	11,477	180,624
Prepayments	1,693	2,322
HMRC (VAT)	-	338
	<u> </u>	<u> </u>
	<u><u>13,170</u></u>	<u><u>183,284</u></u>
21 <u>CREDITORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Trade creditors	15,271	35,913
Accruals	143,245	250,058
	<u> </u>	<u> </u>
	<u><u>158,516</u></u>	<u><u>285,971</u></u>
22 <u>ADVANCED INCOME</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Balance Bfd	51,449	16,139
Movement for year	127,583	35,310
	<u> </u>	<u> </u>
Balance cfd	<u><u>179,032</u></u>	<u><u>51,449</u></u>
23 <u>OPERATING LEASE COMMITMENTS</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Due within 1 year	<u>7,312</u>	<u>7,312</u>
Due between 1 and 2 years	<u>7,106</u>	<u>7,312</u>
Due between 2 and 5 years	<u>2,418</u>	<u>9,524</u>
Due over 5 years	<u>-</u>	<u>-</u>

ENGLISH SCHOOLS FOOTBALL ASSOCIATION



FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30TH JUNE 2021

ENGLISH SCHOOLS FOOTBALL ASSOCIATION

FINANCIAL STATEMENTS

FOR THE 12 MONTHS

1ST JULY 2020 TO 30TH JUNE 2021

CONTENTS

Page

1	LEGAL AND ADMINISTRATIVE DETAILS
2	TRUSTEES REPORT
3	AUDITORS REPORT
4	STATEMENT OF FINANCIAL ACTIVITIES
5	BALANCE SHEET
6	CASH FLOW STATEMENT
7	NOTES TO THE FINANCIAL STATEMENTS

FINANCIAL STATEMENTS - FOR THE YEAR ENDED 30 JUNE 2021

LEGAL AND ADMINISTRATIVE DETAILS

CHARITY NUMBER: 1173338

TRUSTEES:
M. COYNE (CHAIR)
D. WOOLLASTON
J. MARTIN (resigned 12 September 2020)
M. ROBINSON (appointed 12 September 2020)
P HARDING
M HIGNETT
A. JOHNSTON (appointed 29 October 2020, resigned 14 January 2021)
O.AISTON (appointed 14 January 2021, resigned 27 July 2021)
S. BOTHAM (appointed 27 July 2021)
N. LOFTUS (appointed 27 July 2021)

CHIEF EXECUTIVE: MISS. A. CHILTON

REGISTERED OFFICE:
4 PARKER COURT
STAFFORDSHIRE TECHNOLOGY PARK
BEACONSIDE, STAFFORD
ST18 0WP

HONORARY AUDITORS:
N. PONT
A. REED
T. POLLARD (resigned 20 July 2020)

BANKERS:
CAF BANK LTD
25 KINGS HILL AVENUE
KINGS HILL
WEST MALLING
KENT ME19 4JQ

AUDITORS:
LANCASTER HASKINS LTD
GRANVILLE HOUSE
2 TETTENHALL ROAD
WOLVERHAMPTON
WV1 4SB

SOLICITORS:
CREAM HR LTD
17 LICHFIELD BUSINESS VILLAGE
THE FRIARY
LICHFIELD
STAFFORDSHIRE
WS13 6QG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2021

The trustees present their report with the financial statements of the charity for the period 1 July 2020 to 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to the major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation for some transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the ESFA's HQ and activities and events staged by the Association. The Association had accommodated the national health & safety advice issued by the government in light of the Covid-19 pandemic, making arrangements for the Covid security of the HQ building & continued with the arrangements for the staff to safely work from home, based on ongoing risk assessments.

THE OBJECTIVES OF THE CHARITY AND STRUCTURE SET UP TO ACHIEVE THEM

(a) The mental, moral and physical development and improvement of schoolchildren and students through the medium of Association Football.

(b) To help teacher' charities and such other charitable purposes to such an extent as shall be recommended by the Annual General Meeting.

The ESFA allows teachers and pupils to affiliate to the national association through their schools. Schools affiliate to local associations at all-age, secondary, middle school, and primary level. They in turn elect members to serve on the national association which organises the activities of the association, with the support of a full-time chief executive and secretarial staff. The Trustees are elected from the national council and are already familiar with the practical work of the charity.

The ESFA constitution consists of general rules which are available annually from the ESFA HQ. These general rules are implemented and the programme of national activities is supported in order to meet the objects of the Association.

At the end of each season the council of the ESFA publishes its annual report which sets out the work, development and achievements of the association. ESFA review aims, objectives and activities each year. This review looks at what has been achieved and the outcomes of the work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people the ESFA is set up to help. The Charity Commission's general guidance on public benefit has been referred to when reviewing the aims and objectives and in planning the future activities. In particular the ESFA consider how these planned activities will contribute to the objectives of the Association.

The annual report also carries a report of the financial position of the association while the council member responsible gives a verbal report at the Annual General Meeting explaining the salient features of the printed accounts.

ACHIEVEMENTS AND PERFORMANCE

Overall, the Trustees are satisfied that the objectives of the charity are being met

The annual accounts normally identify those areas of income which have been received as a result of donations, sponsorship, affiliation and grant aid. The main sources of income are grants and sponsorship.

FINANCIAL REVIEW

The statement of Financial Activities for the year is set out on page 4 of the financial statements.

Funding for the charity's main activities is by sponsorship and FA funding.

PROPERTY

In the Trustees' opinion the Balance Sheet value of the property is not materially different to the market value.

RESERVES POLICY

The ESFA needs reserves so that it can meet its obligations even if anticipated funding sources failed to meet targets and cover unexpected expenditure.

Short-term reserves are required to cover any setbacks in funding.

Long-term reserves are required to reduce the impact of risks from the external environment

and because some of the ESFA's activities require the Association to make advance commitment to expenditure before all necessary funding has been attracted or confirmed.

In considering the appropriate level of reserves, the trustees took into account:

Existing funds.

Future income streams, together with an assessment of their reliability.

Committed expenditure and how far this is controllable.

The key areas of risk facing the association, and how likely these are to materialise.

The average levels of reserves held by charities of a similar size.

The trustees agreed a policy for sufficient funds to be held in reserves to cover core activities for approximately 6 months.

It is the trustees policy to keep sufficient reserves easily accessible for the day-to-day running of the association.

ESFA funds are held in a general reserve, short and medium-term interest treasury accounts, plus a long-term investment.

With regards to risk, the trustees aim to invest in low-risk funds that maximise interest. With regards to ethics, the association will not invest in funds or companies whose activities obviously conflict with those of the ESFA.

Budgets are set for each financial year and these are reviewed and reports produced on a regular basis.

Professional advice is sought and taken when appropriate.

GOING CONCERN

No material uncertainties that cast significant doubt about the ability of the association to continue as a going concern have been identified by the trustees. This assessment had taken account of the changes in income & expenditure as a result of the Covid-19 pandemic, & the short- & medium-term financial planning managed accordingly. The forecasts made in anticipation of such an eventuality took account of the Association's reserves, & its asset base, including the building, which would remain in the ESFA's possession. On the basis of their assessment of the ESFA's financial position, the trustees have a reasonable expectation that the association will be able to continue in operational existence for the foreseeable future. Therefore they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

PLANS FOR FUTURE PERIODS

Looking forward to Season 2021/22 and beyond, the ESFA will continue to ensure that football is available to all schoolchildren and students.

Investment in developing local football will be continued. In order to meet our charitable objectives the activities of the Association will be monitored, seeking improvements whenever possible.

AUDITORS

A resolution proposing that Lancaster Haskins Limited be re-appointed as auditors of the charity will be put to the Annual General Meeting.

SIGNED ON BEHALF OF THE TRUSTEES

.....
M. COYNE

.....
P. HARDING

.....
M. HIGNETT

Date: 12 October 2021

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION**Opinion**

We have audited the financial statements of The English Schools Football Association (the "charity") for the year ended 30 June 2021 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2021, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the requirements of the Charities Act 2011.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate;
- or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ENGLISH SCHOOLS FOOTBALL ASSOCIATION
(CONTINUED)**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures require to identify non-compliance with laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

..... Date: 12 October 2021

Lancaster Haskins Limited, Statutory Auditor
Granville House, 2 Tettenhall Road, Wolverhampton, WV1 4SB

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>	<u>Total</u> <u>2020</u> <u>£</u>
<u>INCOME & ENDOWMENTS FROM</u>					
<u>Other Trading Activities</u>					
Sponsorship	8	260,000	-	260,000	350,500
Partnerships	9	26,250	-	26,250	9,155
Donations & Royalties		18	-	18	333
Handbooks & Publications	12	-	-	-	4,042
<u>Investment Income</u>	10	98	-	98	1,099
<u>Charitable Activities</u>					
FA Income	11	-	447,117	447,117	556,194
Job Retention Scheme		45,309	-	45,309	16,608
Affiliation Fees		6,600	-	6,600	30,000
Disciplinary Charges		2,117	-	2,117	5,435
National Competition Entry Fees		28,463	-	28,463	130,581
International Matches	14	-	-	-	7,090
Premier League Primary Initiative		-	-	-	6,305
Total		368,855	447,117	815,972	1,117,342
<u>EXPENDITURE ON</u>					
<u>Raising Funds</u>					
Handbooks & Publications	12	1,077	-	1,077	-
Fundraising & Publicity	13	9,608	3,000	12,608	14,432
<u>Charitable Activities</u>					
International Matches	14	(5,728)	-	(5,728)	46,603
Council and AGM	17	3,492	-	3,492	24,290
Management & Administration	17	199,450	155,843	355,293	366,024
National Competitions	18	8,731	78,356	87,087	274,051
Festivals of Football	15	-	-	-	2,356
Regional Activity Funding		8,000	-	8,000	-
FA Revenue Expenditure	16	-	204,125	204,125	271,378
Total		224,630	441,324	665,954	999,134
<u>Gains/ (Losses) On Investment Assets:</u>					
Realised		-	-	-	-
Unrealised		34,168	-	34,168	(429)
<u>NET INCOME/(EXPENDITURE)</u>		178,393	5,793	184,186	117,779
Transfer Between Funds		5,793	(5,793)	-	-
<u>Net Movement in Funds</u>		184,186	-	184,186	117,779
Net Movement In Funds:	7	184,186	-	184,186	117,779
Total Funds Brought Forward		1,774,583	-	1,774,583	1,656,804
TOTAL FUNDS CARRIED FORWARD		1,958,769	-	1,958,769	1,774,583

All income and expenditure derive from continuing activities.

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

BALANCE SHEET - AS AT 30 JUNE 2021

	<u>Note</u>	<u>30/06/21</u>		<u>30/06/20</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>					
Tangible Fixed Assets	4		620,941		574,839
Investments	5		188,875		154,707
<u>CURRENT ASSETS</u>					
Stock		16,051		15,044	
Debtors	20	13,170		183,284	
Deferred Expenditure		5,550		67,631	
Cash At Bank	6	1,451,730		1,116,499	
		<u>1,486,501</u>		<u>1,382,458</u>	
<u>CREDITORS: Amounts Falling Due Within One Year</u>					
Sundry Creditors & Accruals	21	158,516		285,972	
Advance Income	22	179,032		51,449	
		<u>337,548</u>		<u>337,421</u>	
<u>NET CURRENT ASSETS</u>			<u>1,148,953</u>		<u>1,045,037</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>1,958,769</u>		<u>1,774,583</u>
<u>CREDITORS: Amounts Falling Due After More Than One Year</u>					
			-		-
<u>TOTAL ASSETS</u>			<u><u>1,958,769</u></u>		<u><u>1,774,583</u></u>
<u>FUNDS AND RESERVES</u>					
Unrestricted Funds	7	1,958,769		1,774,583	
Restricted Funds	7	-		-	
		<u>1,958,769</u>		<u>1,774,583</u>	

The financial statements were approved and authorised for issue by the Board on 12 October 2021
Signed on behalf of the board of trustees

.....
M. COYNE

Date: 12 October 2021

The notes on pages 7 to 14 form part of these financial statements.

Charity Commission Number: 1173338

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	<u>Note</u>	<u>30/06/21</u> <u>£</u>	<u>30/06/20</u> <u>£</u>
Cash flows from operating activities:			
Cash generated from operations	1	400,879	227,620
Tax paid		-	-
Net cash provided by (used in) operating activities		400,879	227,620
Cash flows from investing activities:			
Purchase of tangible fixed assets		(65,648)	(3,210)
Purchase of fixed asset investments		-	-
Net cash provided by (used in) investing activities		(65,648)	(3,210)
Change in cash and cash equivalents in the reporting period		335,231	224,410
Cash and cash equivalents at the beginning of the reporting period		1,116,499	892,089
Cash and cash equivalents at the end of the reporting period		1,451,730	1,116,499

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 20211. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>30/06/21</u> <u>£</u>	<u>30/06/20</u> <u>£</u>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	184,186	117,779
Adjustments for:		
Fair value increase in listed investments	(34,168)	429
Depreciation	19,546	19,306
Increase in stocks	(1,007)	-
Decrease in debtors	232,195	(83,757)
Increase in creditors	127	173,863
Net cash provided by (used in) operating activities	400,879	227,620

1. ACCOUNTING POLICIES

(a) Basis Of Preparation

The English Schools' Football Association is a charitable incorporated organisation (CIO) registered in England. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

(b) Fixed Assets

Depreciation is provided on office equipment at 25% of the annual reducing balance in order to write off each asset over its estimated useful life. Expenditure on new computers is depreciated over 3 years on a straight line basis. The property is depreciated at a rate of 2% per year commencing 1 January 2007.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

(d) Income Recognition

Sponsorship income is recognised in the financial statements as the relevant competition expenditure falls due. All other incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

(e) Grants

Income from grants are recognised at fair value in the financial statements upon receipt and offset against the expenditure to which they relate.

(f) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(g) Pension Costs

The charity operates a defined contribution scheme for members of staff. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount charged in the SoFA represents the contributions payable to the scheme in respect of the accounting period.

(h) Operating Leases

The net rentals for operating leases are charged to the income and expenditure account on an equal-instalment basis over the period of the operating lease.

(i) Stock

Stock is included in the accounts at the lower of cost and net realisable value and relates to stock held for the award scheme, presentation and saleable items.

(j) Deferred incoming resources

Income is deferred in respect of sponsorship, competition entry fees and grants which relate to periods subsequent to 30 June 2021, on a time-apportioned basis.

(k) FA Income

The receipt in advance of a grant for expenditure that must take place in a future accounting period is accounted for as deferred income and recognised as a liability until the accounting period in which the ESFA is allowed by the condition to expend the resource.

(l) Investments

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

(m) Financial Instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

(n) Significant judgements and estimates

Management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

(o) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resource.

2. RELATED PARTIES

The association is affiliated to the Football Association Limited and transactions between the parties are detailed in the statement of financial activities and notes. Please refer to page 4 and page 10, note 10.

No remuneration or other benefits were paid to any of the ESFA Trustees.
The ESFA paid in total £88,256 to Key Management Personnel.
No individual staff member was paid £60,000 or more in the financial year.

3. CONTROL RELATIONSHIPS

The ultimate control is the English Schools' Football Association elected Board of Trustees.

4. FIXED ASSETS

	Computer & Office Equipment	Leasehold Property	Total
	£	£	£
<u>Cost</u>			
As at 1 July 2020	33,865	780,018	813,883
Additions	65,648	-	65,648
Disposals	(1,164)	-	(1,164)
As at 30 June 2021	98,349	780,018	878,367
<u>Depreciation</u>			
As at 1 July 2020	28,444	210,600	239,044
Charge For The period	3,946	15,600	19,546
Adjustment On Disposals	(1,164)	-	(1,164)
As at 30 June 2021	31,226	226,200	257,426
<u>Net Book Values</u>			
As at 30 June 2021	67,123	553,818	620,941
As at 30 June 2020	5,421	569,418	574,839

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

5. <u>FIXED ASSET INVESTMENTS</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Quoted Unit Trust Investments		
Market Value As at 1 July 2020	154,707	155,136
Additions/(Disposals)	-	-
Net Realised Investment Gain (Loss)	-	-
Net Unrealised Investment Gains (Loss)	34,168	(429)
	<u>188,875</u>	<u>154,707</u>

Investments are shown at market value with the unrealised surplus being transferred to unrestricted funds.

6. <u>CASH AT BANK</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
High Interest Accounts	1,121,975	751,876
Current Accounts	329,614	363,864
Cash In Hand	141	759
	<u>1,451,730</u>	<u>1,116,499</u>

7. <u>FUNDS</u>	<u>30/06/21</u>		<u>30/06/20</u>	
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>Restricted</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
As at 1 July 2019	1,774,583	-	1,656,804	-
Surplus/(Deficit) For The Period	184,186	-	117,779	-
	<u>1,958,769</u>	<u>-</u>	<u>1,774,583</u>	<u>-</u>

8. <u>SPONSORSHIP</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Sony PlayStation, Premier League, Danone, Running Imp, Utilita, Mark Harrod and Pendle		350,500
Sony PlayStation, Danone, Utilita Mark Harrod and Pendle	260,000	
	<u>260,000</u>	<u>350,500</u>

9. <u>PARTNERSHIPS</u>	<u>30/06/21</u>		<u>30/06/20</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Income</u>				
First Point USA	10,000		-	
Oddballs Apparel Ltd	1,250		-	
UCFB	10,000		9,532	
VEO Technologies	5,000		-	
		26,250		9,532
<u>Expenditure</u>				
UCFB Distribution Costs	-		377	
		-		377
	<u>26,250</u>		<u>9,155</u>	

10 <u>INVESTMENT INCOME</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Interest And Dividends	98	1,099
	<u><u> </u></u>	<u><u> </u></u>

11 <u>FA INCOME</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Workforce	235,450	251,434
Revenue	211,667	302,560
Futsal	-	2,200
	<u> </u>	<u> </u>
	<u><u>447,117</u></u>	<u><u>556,194</u></u>

12. <u>HANDBOOKS AND OTHER PUBLICATIONS</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
<u>Income</u>		
Handbooks and Competition Booklets	3,725	11,558
	<u> </u>	<u> </u>
	3,725	11,558
<u>Expenditure</u>		
Handbooks and Competition Booklets	4,802	7,516
	<u> </u>	<u> </u>
	4,802	7,516
	<u> </u>	<u> </u>
	(1,077)	4,042
	<u><u> </u></u>	<u><u> </u></u>

13 <u>FUNDRAISING & PUBLICITY</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
<u>Income</u>		
Panini UK	8,000	9,000
Grief Encounter	-	3,000
	<u> </u>	<u> </u>
	8,000	12,000
<u>Expenditure</u>		
Webcasting events	6,800	14,000
Photographer	2,668	3,915
Schools Football Week	680	820
Grief Encounter Distribution Costs	-	165
PR items & Surveys	6,617	2,655
Underspend on 19/20 Reserves	(1,644)	-
Management & Administration	5,487	4,877
	<u> </u>	<u> </u>
	20,608	26,432
	<u> </u>	<u> </u>
	(12,608)	(14,432)
	<u><u> </u></u>	<u><u> </u></u>

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

14 INTERNATIONAL MATCHES		30/06/21	30/06/20
(Including support from InspireSport)		£	£
<u>Income</u>			
Home International Receipts & Other Income	-	1,415	
Player Sponsorship	-	5,207	
UCFB (Friendly Matches)	-	468	
			7,090
<u>Expenditure</u>			
U18 (Boys) Home Internationals	-	8,554	
U18 (Boys) Away Internationals	-	128	
U18 (Boys) Groups Coaching (Home & Away)	-	7,170	
U18 (Boys) Interviews, Uniforms & Kit	-	2,048	
U15 (Girls) Home Internationals	-	7,640	
U15 (Girls) Away Internationals	-	6,598	
U15 (Girls) Group Coaching (Home & Away)	-	7,307	
U15 (Girls) Interviews, Uniforms & Kit	-	830	
SAFIB	-	688	
Utilita Media & Other Expenditure	-	4,040	
Underspend on 19/20 Reserves	(5,728)	-	
Management & Administration	17 -	1,600	
		(5,728)	46,603
		5,728	(39,513)
15 FESTIVALS OF FOOTBALL		30/06/21	30/06/20
		£	£
Muslim Schools Festival	-	450	
Deaf Schools & Disability Festivals	-	1,730	
SAFIB Boys & Girls Cups (U14)	-	176	
			2,356
16 FA REVENUE EXPENDITURE		30/06/21	30/06/20
		£	£
Association Grants	78,793	120,650	
County Administrators	125,332	133,000	
(including Management & Administration)			
Development Activities	-	17,655	
Admin Events, Working Groups & Bursary	-	73	
Total Expenditure		204,125	271,378

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

17 MANAGEMENT AND ADMINISTRATION

Administration And Headquarters		<u>30/06/21</u>	<u>30/06/20</u>
		£	£
Salaries, National Insurance And Pension		434,089	409,074
Heat & Light		3,946	6,624
Telephone And Postage		4,844	4,384
Printing And Stationery		2,019	1,812
Staff Recruitment And Training		2,526	3,003
Professional Services		5,826	9,081
Secretarial And Travel		2,367	16,515
Sundry (includes disallowed VAT)		5,015	12,061
Website & Computer Fees		4,125	3,873
Repairs & Maintenance		9,821	9,110
Depreciation		19,546	19,306
Lease Of Equipment		4,876	4,876
Insurance (Nett of FA funding)		4,725	4,171
Bank Charges		214	293
Rental Income	(	7,983)	(7,950)
Subsidiary Company costs		13	540
		<u>495,969</u>	<u>496,773</u>
Auditor's emoluments			
Included in professional services		<u>4,500</u>	<u>4,500</u>
Allocated as follows			
Charitable Activities		355,293	366,023
County Administrators	16	12,000	12,333
Fundraising & Publicity	13	5,487	4,877
National Competitions	18	123,189	111,940
International Matches	14	-	1,600
		<u>495,969</u>	<u>496,773</u>
Council And Annual General Meeting		<u>30/06/21</u>	<u>30/06/20</u>
		£	£
Meetings		981	12,870
County, Association, Area/ Matches & Meetings		250	1,719
Telephone, Stationery, Postage & Allowances		1,955	2,388
Long Service Awards		306	512
Professional Services		-	-
Annual General Meeting		-	6,801
		<u>3,492</u>	<u>24,290</u>
Average Number Of Employees		<u>30/06/21</u>	<u>30/06/20</u>
Office And Secretarial		11	12
County Administrators		<u>5</u>	<u>5</u>
Analysis of employees' remuneration			
Gross remuneration		346,467	350,051
Employer's NIC		24,109	32,165
Employer's pension contributions		25,989	26,858
Redundancy payments		37,524	-
		<u>434,089</u>	<u>409,074</u>

Pension Costs

The association operates a defined contribution scheme. The assets of the scheme are held separately from those of the association in an independently administered fund. The pension cost charge represents contributions payable to the fund and amounted to £25,989 (2020: £26,858). There were 14 members of staff in the scheme.

At 30 June 2021, there were no accrued contributions (2020: £0)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2021

18 NATIONAL COMPETITIONS

	30/06/21		30/06/20	
	£	£	£	£
<u>Schools & Superleague Competitions</u>				
U18 Superleague (Boys)	-		3,750	
U18 Superleague (Girls)	-		3,727	
U18 Inter School (Boys)	-		2,610	
U18 Inter School (Girls)	-		2,585	
U18 Inter School B Team (Boys)	-		447	
U16 Inter School (Boys)	-		545	
U16 Inter School (Girls)	-		2,672	
U16 Inter Elite School (Boys)	-		2,710	
U16 Inter School B Team (Boys)	-		578	
U16 Inter Small School (Boys)	-		2,599	
U15 Inter School (Boys)	-		4,116	
U15 Inter School (Girls)	-		4,136	
U15 Inter Elite School (Boys)	-		4,106	
U15 Inter School B Team (Boys)	-		4,140	
U15 Inter Small School (Boys)	-		4,129	
U14 Inter School (Boys)	-		4,141	
U14 Inter School (Girls)	-		4,144	
U14 Inter Elite School (Boys)	-		4,106	
U14 Inter School B Team (Boys)	-		4,111	
U14 Inter Small School (Boys)	-		4,150	
U13 Inter School (Boys)	-		4,135	
U13 Inter School (Girls)	-		4,036	
U13 Inter Elite School (Boys)	-		4,212	
U13 Inter School B Team (Boys)	-		4,106	
U13 Inter Small School (Boys)	-		4,106	
U12 Inter School (Boys)	-		4,075	
U12 Inter School (Girls)	-		894	
U12 Inter Elite School (Boys)	-		4,122	
U12 Inter School B Team (Boys)	-		4,106	
U12 Inter Small School (Boys)	-		4,178	
U12 5 A Side Indoor (Boys & Girls)	-		8,495	
U11 Inter School (Boys)	-		1,302	
U11 Inter School (Girls)	-		1,302	
U11 Inter Small School (Mixed)	-		1,725	
U11 Danone Nations World Cup Finals	-		-	
Underspend on 19/20 Reserves	(71,402)		-	
		(71,402)		114,296
<u>Representative Competitions</u>				
U18 Inter County (Boys)	6,774		7,240	
U16 Inter County (Boys)	6,535		5,097	
U16 Inter County (Girls)	7,970		6,743	
U15 Inter Association Trophy (Boys)	6,263		6,787	
U14 Inter County (Boys)	7,880		6,072	
U14 Inter County (Girls)	6,727		7,029	
U13 Inter Association Trophy (Boys)	6,313		7,545	
U11 Inter Association (Boys)	7,549		1,302	
U11 Inter Association (Girls)	6,447		-	
Underspend on 19/20 Reserves	(27,158)		-	
		35,300		47,815
<u>Management Costs</u>				
Management & Administration	17	123,189		111,940
		87,087		274,051

19 <u>VALUE ADDED TAX</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Payments Made To HM Revenue & Customs During the Period	72,302	46,453
	<u><u> </u></u>	<u><u> </u></u>
20 <u>DEBTORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Trade debtors	11,477	180,624
Prepayments	1,693	2,322
HMRC (VAT)	-	338
	<u> </u>	<u> </u>
	<u><u>13,170</u></u>	<u><u>183,284</u></u>
21 <u>CREDITORS (DUE WITHIN ONE YEAR)</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Trade creditors	15,271	35,913
Accruals	143,245	250,058
	<u> </u>	<u> </u>
	<u><u>158,516</u></u>	<u><u>285,971</u></u>
22 <u>ADVANCED INCOME</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Balance Bfd	51,449	16,139
Movement for year	127,583	35,310
	<u> </u>	<u> </u>
Balance cfd	<u><u>179,032</u></u>	<u><u>51,449</u></u>
23 <u>OPERATING LEASE COMMITMENTS</u>	<u>30/06/21</u>	<u>30/06/20</u>
	<u>£</u>	<u>£</u>
Due within 1 year	<u>7,312</u>	<u>7,312</u>
Due between 1 and 2 years	<u>7,106</u>	<u>7,312</u>
Due between 2 and 5 years	<u>2,418</u>	<u>9,524</u>
Due over 5 years	<u>-</u>	<u>-</u>