

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

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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.

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. DONOHUE

.....
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.

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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
<u>Gains/ (Losses) On Investment Assets:</u>					
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		-	-
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		<hr/> 90,029 <hr/>	<hr/> 90,057 <hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,210)	(9,133)
Sale of fixed asset investments		-	-
		<hr/>	<hr/>
Net cash provided by (used in) investing activities		<hr/> (1,210) <hr/>	<hr/> (9,133) <hr/>
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			
		<hr/> 1,694,617 <hr/>	<hr/> 1,613,693 <hr/>
Cash and cash equivalents at the end of the reporting period			
		<hr/> 1,783,436 <hr/>	<hr/> 1,694,617 <hr/>

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)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	<hr/> 90,029 <hr/>	<hr/> 90,057 <hr/>

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	-	-	-
	<hr/>	<hr/>	<hr/>
As at 30 June 2025	140,489	780,018	920,507
	<hr/>	<hr/>	<hr/>
<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	-	-	-
	<hr/>	<hr/>	<hr/>
As at 30 June 2025	83,381	288,600	371,981
	<hr/>	<hr/>	<hr/>
<u>Net Book Values</u>			
As at 30 June 2025	57,108	491,418	548,526
	<hr/>	<hr/>	<hr/>
As at 30 June 2024	71,625	507,018	578,643
	<hr/>	<hr/>	<hr/>

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
		<hr/>	<hr/>
		1,783,436	1,694,617
		<hr/>	<hr/>

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

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
		<hr/>	<hr/>
		429,500	408,000
		<hr/>	<hr/>

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
		<hr/>	<hr/>
	<u>Expenditure</u>		
	Support costs (not allocated elsewhere)	42	7,530
		<hr/>	<hr/>
		70,791	70,470
		<hr/>	<hr/>

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

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>
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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
		<hr/>	<hr/>
		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	-
		<hr/>	<hr/>
		70,126	60,602
	<u>Management Costs</u>		
	Management & Administration	150,459	152,194
		<hr/>	<hr/>
		397,989	370,252
		<hr/>	<hr/>

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
		<hr/> <hr/>	<hr/> <hr/>
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	-
		<hr/>	<hr/>
		65,304	75,486
		<hr/> <hr/>	<hr/> <hr/>
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
		<hr/>	<hr/>
		153,238	251,244
		<hr/> <hr/>	<hr/> <hr/>
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)
		<hr/>	<hr/>
	Balance cfd	33,314	9,623
		<hr/> <hr/>	<hr/> <hr/>
23	<u>OPERATING LEASE COMMITMENTS</u>	<u>30/06/25</u>	<u>30/06/24</u>
		£	£
	Due within 1 year	4,741	4,741
		<hr/>	<hr/>
	Due between 1 and 2 years	1,905	4,741
		<hr/>	<hr/>
	Due between 2 and 5 years	-	1,895
		<hr/>	<hr/>
	Due over 5 years	-	-
		<hr/>	<hr/>

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.

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Date: 29 September 2025

Lancaster Haskins Limited, Statutory Auditor

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