



**The Football League (Community) Limited
Trustees' Report and Financial Statements
for the year ended 30 June 2022.**

Registered number 6469948.
Charity registered number 1132689.

A word from our new Chair, Liam Scully



When I became Chair of the EFL Trust in September 2021, our network of Club Community Organisations had experienced a period of significant change, as had the rest of England and Wales, with the need to adapt and flex previous methods of support, working practices and indeed lifestyles at the forefront of organisational priorities. There was also still a strong sense of uncertainty, following the initial impact of the COVID-19 pandemic.

One thing that was clear, however, was that our Football Club based charity network had, throughout that period adapted and delivered what their communities needed phenomenally, and had remained trusted, high-quality deliverers of projects and services that addressed the ever more complex needs of the communities we serve.

I must firstly commend John Nixon for his performance, time and commitment to the EFL Trust during his tenure as Chair, and also his personal time spent providing me with the knowledge he could share, prior to handing over the reins. John was Chair from December 2011 to July 2021 and helped guide the organisation from a turnover of £4.9m to £21.7m.

As many organisations do, we find ourselves working against a continuing backdrop of a change, both for football and for our communities, and as a result, it has never been more important for us to understand them and the value that we can deliver to them as anchor institutions.

Many of the financial issues football faces, were in fact catalysts for the Fan-Led Review and the subsequent recommendation that the game introduces an independent regulator. The failure of English football to operate in a financially sustainable way has pushed the game to its limit, and that is why the EFL

has backed the Review recommendations so that we can set the game on stable footing for the next generation.

In our communities, the ongoing outcomes from the COVID-19 pandemic affecting health, wellbeing, employment and isolation have been compounded by an economic and cost of living crisis. The people in EFL communities, who are amongst the most deprived across the country, have never needed us more.

At the EFL Trust, we know what we do well, but we are also conscious of the ongoing requirement to adapt to the changing needs of our Clubs, CCOs and their communities, funders and wider stakeholders.

During this period, we have seen the continuation of strong delivery across a range of existing projects - NCS, USW degree programme, Fit Fans, Extra Time Hubs, Kickstart, Joy of moving and Every Player Counts. The development and success of these programmes, has ensured that the EFL Trust has delivered a strong financial period, enabling the organisation to further invest in the network of Club Community Organisations both financially, and through ensuring governance and best practice by working with the Premier League to carry out Capability Code of Practice.

Along with this delivery, we have seen a continuation of key partnerships and the strengthening of our relationships with key industry stakeholders such as Department of Work and Pensions and Sport England. Of course, none of what we achieve would be possible without the support of our key football partners, the Professional Footballers' Association, the Premier League and The FA.

During the 2021/22 financial year, we have been delighted to strengthen our Board further and welcome Carol Shanahan, Chair of Port Vale FC; Uma Cresswell, International HR consultant; and Dave Palmer, Community Liaison Executive at the PFA (post year-end). All bring extensive experience to the Board and we are excited to move the organisation forward together.

As they depart from the Board, I must also extend sincere thanks to Robbie Drye and John Hudson for their commitment to our vision and objectives during their time on the Board.

John Hudson joined the EFL Trust Board in 2018 and has played a significant role in the development of the EFL Trust. John provided extensive knowledge and brought over 20 years' experience within the football industry. As Chair of the Audit and Risk Committee he drove the standards and ensured best practice of governance across the organisation, providing expert advice to the EFL Trust executive.

Robbie Drye joined the EFL Trust in 2018. In his role as Trustee and member of the Audit and Risk Committee, his extensive financial knowledge gave guidance and assurance to the Board of Trustees. Robbie also provided extensive support to the EFL Trust executive.

All that remains to be said is a massive thank you to Mike Evans for his leadership of the EFL Trust for the past 11 years, since his appointment to General Manager in 2011. Under Mike's guidance and project

management, we saw the Trust secure its first significant multi-Club Community Organisation (CCO) contract; significant growth from a charity with just ten employees in 2012 to over 70 in 2021. Financial growth has followed a similar trajectory. Between 2011 and 2021 the turnover of the Trust increased from £5.7m to £21.7m, allowing the Trust to provide more funding to CCOs in order to effectively deliver its vision. Mike should be extremely proud of everything he has achieved during his tenure and the Board wished to extend their sincere thanks.

As we moved into the 2022/23 financial year, significant challenges have faced the EFL Trust, with a new structure applied to the National Citizen Service programme for 2023 onwards, resulting in an unsuccessful bid from the EFL Trust to maintain residential contract services going forward. Whilst this outcome has a determinantal impact on the growth seen over the past 12 years, with a significant reduction in income, the EFL Trust Board and team have worked hard to restructure the organisation, which has been designed to ensure that there is effective support of the Club Community Club network continues with experienced subject matter experts retained in key roles, as we explore a number of exciting opportunities. The Board and I have absolute faith that we will achieve this continued support and grow once more.

We look forward to developing our strategy for 2025 onwards, with our long term, strong partnerships and an experienced committed team at the heart of our ongoing vision to create stronger, healthier, more active communities.

Liam Scully

Chair of the Board



Trustees' Report

Chief Executive Officer's Report



The period since The EFL Trust's inception in 2008, when we were established to support the growing amount of community work carried out by Football Clubs within the EFL, has been phenomenal, rewarding and never ceases to amaze me.

The impact our Club Community Organisations (CCOs) have on a diverse range of communities across England and Wales was already immense but when the COVID-19 pandemic struck, the impact reached higher and unprecedented levels. This is reflected in the charity posting its highest ever turnover for the year at £26 million and enabling us to bolster our reserves for what we know is likely to be a challenging period moving forwards.

As the summer of 2021 arrived, most legal limits on social contact had lifted and our communities began to face uncertain and impactful outcomes. EFL Clubs and their CCOs continued to adapt and develop, as did the EFL Trust, with us all keeping people at the heart of our priorities both within our wider communities and our own organisations.

Even though we all faced hardship and challenging times, what we are delighted to highlight in this report is a proud reflection of the incredible work across the network between July 2021 to June 2022.

Ten years on from the first pilots for NCS within the network, over the Summer, the EFL Trust supported more than 10,000 young people who delivered over 33,000 hours of social action.

We found new ways to support young people as we became a trusted gateway organisation for the Government scheme Kickstart, developed in response to the challenges faced by young people - a demographic hit hard by unemployment during the pandemic. By the Summer of 2021, over 150 young people were engaged in paid work via the Kickstart scheme across our network. Twelve months on, more than 700 Kickstart placements had been provided to young unemployed people at 65 EFL Clubs and CCOs across the country as part of our commitment to supporting young people

into employment, offering an important step to begin careers and build key life skills.

During the Summer, the EFL Trust was also delighted to announce the expansion of its Talent Inclusion Programme work with the FA. Twenty-four new EFL CCOs - making 34 in total - pledge their support to the programme which ensures that through existing community activities, talented female participants can be identified and referred to the FA England Women's Talent Pathway.

At this point, we had little idea of the surge of interest and opportunities that were to come when the Women's Euros, and England's historic winning performance, hit the country the following Summer. We remain proud of our network and its integral role in the early days as well as the ongoing development of the women's and girls' game in England.

Moreover, our network continued to reach tens of thousands of people to help them enjoy their retirement years and maximise the positive changes in getting older. Our EFL Trust Extra Time Hubs, funded with the support of Sport England's Active Ageing fund from the National Lottery, provide the opportunity to meet people, socialise, form new friendships, and do the things they enjoy.

For Lynn in Greenwich, Lee in Derby, Avril in Wigan, David in Lincoln, and many other members across the country, for example, the sense of community and togetherness of the Hubs has seen them through tough times. Members tell us they feel valued, supported, have a purpose, and have something to look forward to. Many have called the Hubs, run at CCOs in Bolton, Burton upon Trent, Charlton, Crawley, Derby, Lincoln, Northampton, Plymouth, Shrewsbury, Sunderland and Wigan, a "lifeline."

And our long-term programmes continued to grow in the period...

Our partnership with the University of South Wales goes from strength to strength with 635 students studying for their degrees during this period, all based at our CCOs and new degree subjects being developed for launch in the future.

Our longest commercial partnership with Ferrero UK has been extended again, demonstrating their commitment to getting young people more active through play. The Joy of moving programme, now in its ninth season, engaged with almost 50,000 children during the previous year.

Our successful FIT FANS programme continued to impress and support people who have made massive improvements to their health and lifestyle. The free health programme, which enables people to learn and put into practice small, consistent changes to improve their health and lead more active lives, grew during this period, and runs at around 40 EFL Clubs across England. Looking forward to 2022/23, we are optimistic that there will be further growth into new areas and with new partnerships developed across the United Kingdom.

In the Autumn, the EFL Trust National Conference 2021 was back at St. George's Park, Burton. CCOs came together to celebrate their collective work across the nation. Hosted by two inspirational young people who have benefitted from EFL Trust programmes, Maya Rajab from NCS and Henry Whitaker who came through the Kickstart Scheme, the Conference was a success and was used to launch 'EFL Green Clubs', a League-wide initiative to support Clubs in becoming more environmentally sustainable.

Not long after, the EFL's relationship with partner Smart Energy GB was extended to include a community focus, increasing education and awareness around the benefits of smart meters for people in our communities.

With one eye on energy usage and another on the emerging cost of living crisis, more than 70 CCOs reached out to their communities to provide support and help people find ways to feel more in control of their energy bills.

Always a favourite annual occasion for me, I once again sat on the judging panel for the Community EFL Awards, as we reviewed and honoured the incredible work of our Clubs in the Community.

Regional winners this year included Blackpool, Middlesbrough, Derby County, MK Dons and Plymouth Argyle, all fantastic examples of the incredible impact their diverse and innovative work has on their communities.

After winning the Regional Award for London, AFC Wimbledon were named the Your Move Community

Club of the Season. The Club's significant volunteering numbers and scale of impact in the community made them a winner with this year's judges, with 850 local people volunteering on its projects over the last year.

Moreover, we were delighted to see EFL Clubs and CCOs also recognised at both the Leaders Sports Awards and Sports Business Awards for the important and unique role they played in supporting their local communities during the pandemic.



In April, we also supported the EFL's first ever Week of Action which showcased the work of EFL Clubs and CCOs who collectively invest over £100m in their communities every year, engaging with some of the most vulnerable members of society.

None of this would be possible without the commitment of our fantastic team of staff who have as ever worked relentlessly through the year to support our CCOs and seek out new opportunities for them to develop.

As we look forward, we are aware and preparing for significant challenges on the horizon. Our communities will be under more pressure than ever before as they continue to navigate through the post pandemic era, the NCS Trust looks to review and create a new future for the programme and increasingly, a devolved approach to funding emerges more strongly.

These will however be my last notes as CEO in an annual report, as I have decided to stand down in the early part of 2023 and Cathy Abraham (formerly Director of Operations) has been appointed as CEO of the EFL Trust for an interim period.

I would just like to take this opportunity to thank the Board and all our staff who have made this role such a pleasure over the past 11 years, and also to our incredible Club Community Organisations - at the heart of everything we do to create stronger, healthier, more active communities...

Mike Evans

Chief Executive Officer





EFL Trust Structure

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

The ultimate parent company of The Football League (Community) Limited is The Football League Limited, which is a member of The Football League Trust Limited (a company limited by guarantee).

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

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

EFL Trust Structure

The Company operates under the rules of its Memorandum and Articles of Association dated 10 January 2008, as amended on 17th March 2016. The Company undertook a review of its Articles of Association to ensure they fully reflect the governance improvements; these were approved by our Board in March 2020 and have been updated at Companies house following approval from the Charities Commission.

The new governance structure is fully operational and has been instrumental in supporting the delivery of our strategic objectives and helping the organisation and our network successfully navigate through the COVID-19 pandemic and post pandemic period. We are fully compliant with Sport England Tier 3 code of Governance and will be working with Sport England to plan our approach to achieving the requirements within the revised code that was launched in the latter stages of 2022. The Audit and Risk Committee has managed the process of reviewing our approaches to procurement and contract management, the Service Level Agreement with the EFL and implementation of the EFL Trust's Reserves policy. Through strong scrutiny of our risk register the committee have ensured compliance with Data Protection and Information Technology security policies and closely monitored the organisation's top 5 strategic risks. The top 5 risks

continue to focus on the financial impact of funding loss and financial pressures on the CCO network, the committee have worked closely with the executive throughout the year stress testing financial scenarios to mitigate such risks.

In addition, the Committee have taken on a more detailed scrutiny role of the EFL Trust's safeguarding approach to support the Board in ensuring continued best practice in this area. The Remuneration and Nominations Committee have played a key part in the recruitment of a new Chair and Independent trustee to ensure continued good governance of the organisation, the process was also an opportunity to improve the diversity of board membership. The Committee also managed the process of reviewing the EFL Trust's Remuneration policy to ensure this remains fair and competitive with the wider charity sector.

The EFL Trust Advisory Group continues to provide a formal opportunity for the CCO network to influence the strategic and operational direction of the organisation through their nominated representatives. The Group have input into how the use of unrestricted reserves should be prioritised to benefit the network, the content of key engagement events together with how best the EFL Trust can use their position to advocate for the network with key national and local decision makers.

Reserves policy

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

The total net assets of the charitable company at the end of the financial year were £5,971,855 (2021: £5,102,332).

The free reserves of the charity are the unrestricted funds including designated funds less the fixed assets held which in the current year is £5,643,559 (2021: £4,972,685).

The outgoing resources for the year ended 30 June 2022 amounted to £25,116,811 (2021: £20,137,725).

A strategic reserve figure of £1,770,000 (2021: £1,770,000) is considered by the trustees as a reasonable level to retain, to cover up to six months of wages and salaries, plus a provision for other closure costs. In considering the current economic outlook, including the continuing impact from the COVID-19 pandemic, it was determined an additional

£1,000,000 would be designated as a reserve to ensure the organisation is able to achieve its strategy. The amount is included with the £3,779,545 new designated reserve figure.

Any residual amount of Unrestricted Reserve including designated funds, above the strategic reserves and allocated funds will be planned by the trustees to be spent to further the charity's objectives. At the year end this was £2,779,545 (2021: £3,242,265). In the year ending 30 June 2022 £576,000 was allocated to provide a £8,000 New Business Grant to support all 72 Club Community Organisations for new projects and infrastructure. The balance of the New Business Grant at 30 June 2022 is £200,687, which will be distributed in the year ending 30 June 2023.

As at the 30 June 2022 £221,623 (2021: £90,067) relates to restricted funding, where income has been received in the financial year, but is restricted to be used against costs which will be incurred after 30 June 2022.

EFL Trust Board

The EFL Trust Board of Trustees is responsible for providing the organisation's strategic direction and supporting the Senior Management Team. The Board consists of four ex-officio positions, four EFL nominated positions and four independent positions. John Nixon was Chair of the Board until September 2021, where he was then replaced by Liam Scully. The Board is as follows:



Liam Scully
(Chair)

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

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

Liam also holds voluntary offices including director of Lincolnshire County FA, trustee of Lincoln City Foundation, along with ambassador roles at the Asian Sports Foundation and XP Free School Trust.



Trevor Birch
(Ex-officio)

Trevor was appointed Chief Executive of the EFL and replaced David Baldwin on the EFL Trust Board in January 2021. Trevor Birch has held several prominent roles within football, including Chief Executive at Chelsea, Everton, Leeds United, Sheffield United and Derby County, as well as Chair of Swansea City and most recently, Director of Football Operations at Tottenham Hotspur.



Louise Gear
(Ex-officio)

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

EFL Trust Board



Dave Palmer
(Ex-officio)

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



Nick Perchard
(Ex-officio)

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



Andy Williamson OBE
(EFL Nominated)

Andy's career at EFL began in 1971, when at the age of 17, he joined the Player Administration Department before rising through the ranks to become Chief Operating Officer. Andy is a life member of the EFL and was awarded the prestigious 'Contribution to League Football Award' at the EFL Awards in 2016 for 45 years of unbroken service to the EFL.



Debbie Jevans CBE
(EFL Nominated)

Debbie Jevans CBE has been a leading figure in sports management and administration for over 30 years. She was the first female to be appointed as the Director of Sport for an Olympic Games. She is currently also a Trustee of the Invictus Games, Vice Chair of the All England Lawn Tennis Club and Independent Non-Executive Director of the EFL.



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

Carol Shanahan OBE is Chair of Synectics Solutions and Port Vale FC. Carol has been the driving force behind the Vale's resurgence on and off the field and helped to build the club's reputation with its supporters and nationally within the industry. In the Queen's Birthday Honours, 2020 Carol, aged 62, was awarded an OBE for services to the communities of Stoke-on-Trent.



Charlotte Hill OBE
(Senior Independent Trustee)

Charlotte Hill OBE has been the CEO at food redistribution charity The Felix Project since January 2022. Charlotte became the Chief Executive of Step Up To Serve in April 2014 and spent part of 2020 on secondment to BBC Children in Need. Previously, she was Chief Executive of UK Youth, having become CEO during the charity's centenary celebrations. Charlotte also Chairs the EFL Trust's Remuneration & Nominations Committee.



Roger Davidson
(Independent)

Roger is Director of Strategy and Transformation for the London Ambulance Service NHS Trust. Since the start of 2016, Roger has worked with health and care leaders across the country on system transformation strategy and policy, system leadership development, clinical and professional leadership, local government and voluntary sector partnerships, public involvement, communications, and stakeholder relationships.



Uma Cresswell
(Independent)

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

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



Robbie Drye
(Independent)

Robbie is Head of Financial Planning and Analysis at London Marathon Group after over 4 years as Deputy Head of Financial Management at Great Ormond Street Hospital for Children. He trained as a Chartered Accountant at Ernst & Young in London.

Note: Robbie stepped down from his Board position during October 2022.



Senior Leadership and Management Teams

During the reporting period (July 1st 2021 to June 30th 2022), day to day management of the charity was delegated by the trustees to Mike Evans (Chief Executive Officer) and the Senior Leadership Team (SLT).

The SLT is responsible for the overall running of the EFL Trust, including the sanction of organisation policies, investments, and recruitment decisions.

The Senior Management Team (SMT) includes four members of the SLT and six Department Heads. The EFL Trust Senior Management Team is responsible for driving forward and delivering the strategy of the EFL Trust.

The team brings together a vast amount of experience across a range of sectors and all team members are committed to improving the lives and opportunities of individuals in EFL communities across the UK. The remuneration of the SLT and SMT is reviewed annually by the Board. In addition, all salaries are periodically benchmarked against similar charities, considering comparative turnover and staff numbers. From this, a remuneration range is established for each role and level of responsibility. Individual salaries are then negotiated within the applicable range, based on performance. No Trustees received any remuneration for their services as Trustees.

Details of Trustees' expenses are disclosed in note 6.

Mike Evans

Chief Executive Officer

Mike has been with the EFL Trust since it was formed in 2008, working in a variety of senior management positions before becoming Director of Operations in October 2011 and then CEO in 2019. During that time, the organisation has grown from a team of seven to a team of over 60 full time staff, and turnover has grown from £4m to £20m.

In August 2022, Mike announced he will step down from his role before the end of the 2022/23 season, and with the delegated authority of the Board, Mike continues to provide leadership and is responsible for

the EFL Trust's strategy development and implementation, budget and business plan and ensuring the organisation complies with the law and regulations.

He maintains a close working relationship with the EFL, ensuring strategic alignment between the two organisations. Acting as ambassador for the EFL Trust, Mike will continue to be the public face of the organisation and builds strategic relationships with stakeholders in football, politics, the media, and business.





Cathy Abraham
Director of Operations

Cathy is responsible for the strategic management of the business services which support the development of the EFL Trust and its network. Cathy supports the CEO and Director of Business Development with the overall executive leadership and growth of the organisation and ensures efficient and effective collaboration between the EFL Trust's Business Services teams and the Business Development team, effectively communicating priorities and delivering the support required to drive up standards of operation and grow the business.

Note: Cathy became interim CEO of the EFL Trust in January 2023.



Andy Snell
Director of Business Development

Andy is responsible for sustainable business development, effective programme delivery and diversification of income streams. Andy leads and supports the Business Development team to exceed challenging targets through identifying and securing business opportunities that align with and add value to the EFL Trust's ambitious 2019-2024 strategy.



Andrew Sellers FCCA
Director of Finance

Andrew is responsible for the EFL Trust financial governance and strategy, ensuring the management and monitoring of all financial activity, including financial analysis, and planning. The Director of Finance also oversees the management of project income, expenditure, and subcontractor distributions.



Adrian Bradley
Head of Health & Wellbeing

Adrian is responsible for the strategic development of our health and wellbeing offer. He represents the network by managing relationships with national stakeholders including NHS England, Sport England, and leading health charities, manages our expanding portfolio of health interventions, and generates funding opportunities for the CCO network.



Loo Brackpool
Head of Participation & Community Engagement

Loo oversees the development of the Trust's strategy on engaging all sections of the community in active and inclusive citizenship, incorporating integration and diversity issues including the User / Youth Voice. This involves generating funding opportunities, capacity building the network and creating and maintaining key stakeholder relationships.



Adrian Tallon
Head of Education & Employability

Adrian leads the strategic development of the Education & Employability programmes of the EFL Trust, working with the Department for Education, The Department for Work & Pensions, the Education & Skills Funding Agency and our Higher Education partner, University of South Wales. He and his team develop programmes with key stakeholders and training providers that meet the needs of the CCO Network workforce and the employed and unemployed in local communities.



Dominik Stingas Paczko
Head of NCS

Dominik is responsible for the leadership and management of our national NCS programme, which supported and managed 65 community organisations to deliver life changing experiences to more than 10,000 teenagers.



Debbie Williams
Head of People

Debbie has responsibility for the development and management of the EFL Trust central business support functions which includes contract management, data management and human resource services including the wellbeing of the EFL Trust team.



Michelle Robbins
Head of Marketing & Communications

Michelle is responsible for the communication of the EFL Trust message to a wide variety of EFL Trust stakeholders. She drives the creative leadership of the EFL Trust brand and marketing activities. She is also responsible for the Marketing and amplification of all EFL Trust programmes and the work of the network of 72 CCOs, all contributing to the overall EFL Trust strategy.



Strategic Risks and Risk Management

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

The group has reporting lines directly into the Senior Management Team (SMT) and the Audit and Risk Committee (ARC), facilitating the regular discussion of risk management at the most senior level of the organisation. Minutes of each Audit and risk Committee meeting are included in every Board pack and the top 5 strategic risks are a standing agenda item at every Board meeting.

This last 12 months the committee have been integral to the executive's management of the key financial risks facing the organisation and our network,

in particular navigating the external environment post pandemic.

During the year, the ARC members agreed to take on the role of closely scrutinising the organisations approach to safeguarding to ensure continued best practice in this area. This provides further assurance to our Board that risks in this area are effectively controlled. The Committee also took on a closer monitoring of the standards of capability across our network of community club organisations by overseeing the levels of compliance against the Capability Code of Practice.

In addition, during the last 12 months the executive from the EFL Trust and the EFL met monthly, and the top strategic risks of both organisations are reviewed to ensure any cross-cutting issues are identified.

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

Business growth in line with strategic aims and objectives:

Diversification of business growth remained a key mitigating control during 2021/22 to safeguard against an over reliance on the organisation's main source of income, the contract with NCS. In 2022, the NCS contract was subject to a retender. Working closely with the Audit and Risk Committee the executive developed a series of financial models based on each of the potential outcomes of this retender process. This enabled detailed plans to be put in place for each scenario which were signed off by our Board. Refer to the financial summary (Page 29) for further details.

Moving forward, our key priority is to try and secure a partnership with Sport England, which would facilitate a multi-year investment into our ability to advise, support, and represent the CCO network.

This investment would provide greater financial certainty to help us foster stronger relationships, not only with Sport England, but with other organisations across the health and wellbeing sector.

We are still supporting our CCOs to engage in the NCS Community grants programme.

We will maintain a broad pipeline of applications for funding, responses to invitation to tender and develop collaborations with public and private sector organisations that align to our strategy and values, that can bring investment into communities that our CCOs serve.

Financial / Funding Financial Performance: Financial Viability:

COVID-19 - The trustees have closely monitored the ongoing impact of the COVID-19 pandemic on the Trust and the impact on its ability to continue as a going concern. Following review of the Trust's cash flow the trustees believe the organisation can mitigate any risk

impacting the Trust's financial stability. This is regularly discussed at the weekly Senior Leadership meeting, Senior Management Team, Audit and Risk Committee and Board level, ensuring that management decisions are based on accurate current financial information, with management accounts produced on an increasingly regular basis.

The Audit and Risk Committee continue to challenge and maintain assurance on the organisations approach to financial management and have oversight of the organisation's control environment.

A full set of financial policies and procedures are in place to which staff have full access. A "New Business Committee" has been established which meets weekly and provides the CEO and Directors with more in-depth information and option appraisals on future funding applications.

The release of funding to the EFL Trust network of CCOs is subject to a series of checks aligned with compliance with core organisational standards contained within our Capability Code of Practice.

This process is subject to segregation of authorisation responsibility in line with the organisation's financial regulations. The EFL Trust does not currently use any external fundraisers or any other direct public fundraising methods and is therefore not regulated by the Fundraising Regulator.



Staffing

A review of the EFL Trust Remuneration Policy was conducted in 2021/22 to ensure the policy reflected the outcomes of the salary benchmarking exercise completed in 2020.

Our Staff Advisory Group are now embedded and have continued to influence the review and development of key people policies, communications, and the organisation of staff events. The Staff Advisory Group also played an integral role in the development of our staff satisfaction survey which was carried out independently during 2021. The key headline results of the survey show that 93% of staff said they are proud to work at the EFL Trust and 93% felt their manager valued and respected their contribution. The survey also showed that staff felt SMT are approachable and demonstrate a sincere interest in employee wellbeing.

A staff Health and Wellbeing group was established in 2021 to lead on identifying and implementing workplace practices and events that support staff in maintaining good mental and physical health. All Health and Safety policies and procedures have been reviewed post pandemic and risk assessments adjusted to support hybrid working arrangements.

During spring 2022, we commenced the process of reviewing our annual appraisal system with the aim of moving towards a more flexible and people centred coaching approach, the new system will be fully implemented in 2023, following staff training. A comprehensive annual training and development programme is in place which is reviewed and approved by Remuneration and Nomination Committee.

During 2022, we implemented a new HR (Human Resources) software system that allows more effective management of our HR records and activities, the new system has a more sophisticated reporting functionality which has improved performance reporting and new people management. Nine EFL Trust managers completed the ACAS management training programme in Sept 2022 ensuring that our managers are able demonstrate the highest standards in people management.

Reputation

The EFL Trust adopts a proactive approach to mitigating against reputational damage through comprehensive communications and marketing planning in addition to maintaining positive relationships with key stakeholders. This approach was enhanced during 2021 by the appointment of a specialist public affairs agency by the EFL which has improved access to key policy makers across both

the EFL and EFL Trust. This has also enabled key decision makers to have an increased awareness and understanding of the impact of community work delivered by the Clubs and CCOs.

The EFL Trust has further developed its close working relationship with EFL regarding mitigation of potential reputational damage because of any incidents within the EFL or the EFL Trust network of Clubs and CCOs. Specifically in the areas of Equality, Diversity and Inclusion, Environmental sustainability, Community Impact and Safeguarding there have been projects involving closer collaborative working arrangements.

The close working to promote the excellent work of the Clubs and their CCOs in the community resulted in the historical "Day of Action" developing into a "Week of Action" for the first time in 2021 further shining a spotlight through national and local media channels of the contributions being made to communities by the Clubs and their CCOs. In addition, during 2021 the EFL launched their "Clubs in the Community" publication which amplifies the Club and CCO story of the positive impacts being achieved across the country.

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

Governance

The EFL Trust has a comprehensive suite of governance policies and procedures that are reviewed and approved by the Board. A governance framework is in place that allows the Board to work collaboratively with the executive whilst maintaining the boundaries between the role of trustees and the executive. The Board and each subcommittee have an approved Terms of Reference in place and minutes of all meetings are available at each Board meeting.

The EFL Trust is compliant in principle with all elements of the Sport England Code of Governance (Tier 3), work to move this to full compliance will be complete in 2023. Sport England launched their new code of Governance in Winter 2021, and the EFL Trust executive will be working closely with Sport England to ensure an action plan towards compliance with the new requirements can be achieved.

The EFL Trust has a strategic plan which covers the period 2019 – 2024, the plan is implemented through the trust-wide Operational Plan which

is reviewed and updated annually with Board approval. During 2022, a detailed timeline was developed to start the process of reviewing our strategic plan with a view to launching the EFL Trust's new strategy in spring 2024.

During 2021/22 the Capability Code of Practice was reviewed by all key partners and representatives from the CCO network, it was strengthened across all areas but specifically, governance, safeguarding, equality diversity and inclusion and environmental sustainability. The EFL Trust requires all potential delivery partners to comply with the code before funding is released, this now includes organisations that are outside of the CCO network on a risk-based approach.

A Procurement and Contract Management policy is in place which provides clarity to staff on each stage in procuring goods or services through to awarding and managing contracts. All staff and trustees are mandated to complete an annual declaration of interests to consider and manage any potential conflicts as they arise. Independent Trustees are recruited based on their experience, knowledge, and expertise through an open recruitment process. The EFL Trust will discuss with the EFL annually the skills expertise and diversity needs of the Board to assist with decisions about the nominated places on the Board. A trustee skills audit forms the basis of a skills matrix to identify any skills gaps. In addition to internal expertise along with the provision of training where required, trustees are assisted by external professional advisors, as appropriate, who advise trustees to enable them to discharge their duties effectively in line with legal obligations and sectoral best practice.

Data security

A suite of Board approved policies are in place relating to data protection and information security and incorporating the requirements of all current applicable legislation. An information risk register is in place, documenting the risk related to the processing of both personal and business sensitive information, and forms the basis of a Data Protection Action Plan. An Information Risk Register is monitored by the Risk Management steering group which has an approved terms of reference and reports directly into SLT, SMT and the Audit and Risk Committee. Data protection and information security is a standing agenda item at both SMT and Board, demonstrating accountability at the EFL Trust in relation to the management of information risk. The EFL Trust network is Cyber Essentials certified and the organisation will be securing Cyber Essentials Plus certification during 2023.

COVID-19 Risk

The trustees have considered the impact of the COVID-19 pandemic on the Trust and the impact on its ability to continue as a going concern. Following review of the Trust's cash flow the trustees believe the organisation can mitigate any risk impacting the Trust's financial stability.

What Do We Do

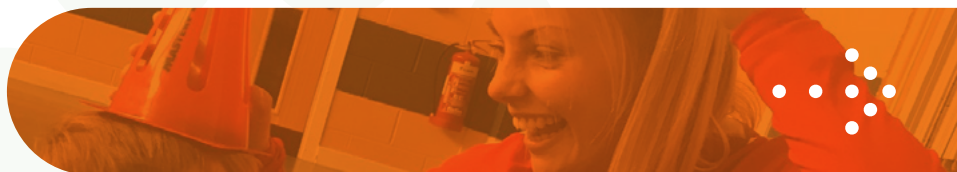
Our Articles of Association were amended and approved by our board in March 2020. The articles now fully reflect our governance arrangements.

The EFL Trust's objectives are:

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

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

Our Themes and Projects



HEALTH & WELLBEING

Joy of moving

Funded by Ferrero UK, the Joy of moving programme encourages children and their families to be physically active, to eat a balanced diet and to lead a healthy lifestyle.

The core programme – Move and Learn - is delivered in schools to Year 5 children over a six-week period and promotes understanding of nutrition, health, and wellbeing.

Joy of moving Festivals are one day health themed whole-school celebrations in the summer term.

The programme has its own digital resource hub that encourages children and families to move and play more through a series of Joy of moving games.

Early years pilot

We have worked with four CCOs to co-produce an early years resource pack. The ideas have been developed by staff at EFL Trust and CCOs and tested with over 2,000 pre-school children in the four localities. The pack, when finalised, will be offered to all CCOs as a free resource to use in their work with younger children. Several CCOs are active in that space and some are working with local authorities as part of early intervention childhood obesity strategies.

Headstart

We launched our Headstart pilot programme with funding partners Lancashire and South Cumbria NHS Foundation Trust Charity and NHS Charities Together. Mental Health Transition Officers are now providing support work to children in primary schools. We intend to use the two years as action research and hope also to reach out to CCOs in other parts of the country to create a learning exchange for this theme of work. Our goal is to create a best practice service design that can be replicated (and commissioned) more widely.

Every Player Counts

Funded by the Wembley National Stadium Trust and the EFL Trust, EFL CCOs delivered disability inclusion programmes to address the specific needs of their local area. Across the country people of all ages with a variety of impairments have been given access to football for the first time. This programme funding ceased in July 2022 but many CCOs will continue to build on their provision.

FIT FANS

FIT FANS is a 12-week programme, funded by the National Lottery and by several local authorities, run at 45 EFL CCOs providing people aged 35-65 with an opportunity to make lifestyle changes, lose weight, get fitter and lead a more active life.

FIT FANS has helped thousands of people to achieve long-term reductions in weight, waistline, blood pressure and health risk.

In the 2022/23 season, FIT FANS will launch in Wales.

What Do We Do

Extra Time Hubs

Funded initially by Sport England through the National Lottery, Extra Time Hubs are a growing national social community of people in their retirement years who meet face to face and online to socialise, do things they enjoy, and feel better connected. Alongside the 11 original pilots (which continue to operate) and the eight second phase CCOs we are helping to become an Extra Time Hub, we have a growing list of CCOs that have approached us for support. We have published a learning report, a detailed good practice guide for CCOs, and are producing a marketing guide and outcomes framework.



More Than a Game

An important aspect of our work is supporting our network of CCOs to understand, navigate and collaborate with the health system. This involves us supporting individual CCOs and CCO consortia to develop their offer and their connections to public health and the NHS. We have also launched our ground-breaking More Than a Game partnership with the National Academy for Social Prescribing, NHS England and Sport England. Over the next year we will be supporting selected CCOs and their local health systems with consultancy support, training, and guidance to better understand each other and to collaborate.

British Red Cross partnership

We are working with the EFL and official charity partner British Red Cross to encourage and facilitate local collaboration aimed towards tackling loneliness. CCOs will be supported to work alongside BRC's local services and to use the EFL ticketing initiative to build matchday experiences into local support pathways for refugees and older people experiencing chronic loneliness.

PARTICIPATION & COMMUNITY ENGAGEMENT

Talent Inclusion Programme

In partnership with the FA, this programme hopes to provide every girl in England the opportunity, access, and entry into the FA Girls' England Talent Pathway to start of her journey to become an England player.

The programme ensures that through the existing community activities female participants can be identified and referred to the Talent Pathway. Our CCOs are supported by an education and learning programme for their staff developed in partnership with a wide range of expert organisations across the sport, youth, and health / well-being sectors.

A total of 32 CCOs ran this programme during this reporting period and rolled out further to a total of 54 CCOs as of September 2022.

Utilita Girls and Kids Cups

The Utilita Kids Cup is a six-a-side football competition for school children under 11, culminating in 3 finals across the Sky Bet playoff finals weekends in May. The Utilita Girls Cup is a football competition for under 13 girls which culminates in a final before the EFL Trophy final in March.

National Citizen Service (NCS)

NCS is a major government programme, which helps 15 – 17-year-olds with their transition into adulthood. The programme enables young people to broaden their horizons, meet new people, learn skills for life, and make a real difference by becoming active citizens in their local community. The EFL Trust's NCS programme has delivered life changing experiences to more than 95,000 teenagers since 2011.

Youth Endowment Fund Peer Action Collective

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

During this reporting period, around 350 young people shared their views on violence, to shape the solutions they want to see in their communities. Fourteen young people got involved in designing and carrying out research as a Peer Researcher and 27 led on campaigns in their communities as a Changemaker.

Weetabix Wildcats

In 2022, we joined forces with The FA to provide an increased opportunity for girls, aged 5-11, across the country to play football through the Weetabix Wildcats programme.

The partnership has begun to inspire over 1,600 girls to take up football in their local community through sessions delivered by 34 CCOs. Each of the CCOs will launch three Wildcats Centres in their local area with an aim to increase girl's participation from under-represented groups, including those living in areas of high deprivation and from Black and Asian backgrounds.

EDUCATION & EMPLOYABILITY

The EFL Trust and the University of South Wales (USW) have developed Foundation Degrees in Community Football Coaching & Development; Sports Coaching and Development and a top-up degree in both BSc (Hons) Football Coaching, Development and Administration, and BSc (Hons) Sports Coaching and Development. The programmes have been running since 2013 and are delivered using a 'flipped classroom' model, with students based at their home club completing work-based learning relevant to their course while following the high-quality academic programme provided by USW.

Last year saw the largest cohort of Foundation Degree students, with 635 based at 45 CCOs across England and Wales (four more CCOs joining in 2022). Graduates from the programme have gone on to a range of roles both within their CCO and the wider sector. 2021-22 saw the creation of the programme's alumni network, which sees former students of the programme supported with employability and networking opportunities. Female students on the degree programme have access to a development programme which provides masterclasses, mentoring and bespoke CPD (Continuing Professional Development), all focused towards future employment in the CCO network.

Smart Energy GB

Starting in summer 2022, a programme delivered by more than 70 CCOs, through the EFL partnership with Smart Energy GB, the not-for-profit campaign helping everyone in Britain understand the importance of smart meters and their benefits to people and the environment.

Through a range of projects, including, health programmes, social projects and Holiday Activity Fund, communities across our network all received information about smart meters which are the next generation of gas and electricity meters.

Employability Programmes

The EFL Trust, through the network of CCOs, delivered traineeships for over 50 16 to 18 year olds by Warwickshire College Group, where they developed functional skills and employability skills. Our Training Ground programme, funded by Youth Futures Foundation worked with 58 young people, developing key skills along with improving their lifestyle, and preparing them for working life.

In November 2020, the EFL Trust became a Gateway for the Kickstart Scheme, supporting the network of CCOs and Clubs to recruit young people into fully funded 6-month job placements, equipping them with the skills and experience they need for work. These placements were across a range of departments and young people in these roles have gone on to full-time work and apprenticeships either within the Club, CCO or with another local employer. During this reporting period – it is final year of the project – more than 700 people went through the Kickstart scheme.



PROGRAMME PARTICIPANT NUMBERS

| Department | Programme | 2021 | 2022 |
|---------------------------|---|----------|-------------------------------------|
| Education & Employability | 16-24 Traineeships | 335 | 56* |
| Education & Employability | USW Foundation Degree | 525 | 635 |
| Education & Employability | Kickstart | 184 | 714** |
| Education & Employability | Training Ground | 58 | 50 |
| Community Engagement | NCS | 8,195 | 10,880 |
| Community Engagement | Female Talent ID | N/A | 2,993 Observations 123 Referrals |
| Community Engagement | Youth Endowment Fund Peer Action Collective (YEF PAC) Research Participants | N/A | 348 |
| Community Engagement | YEF PAC Changemakers | N/A | 27 |
| Community Engagement | YEF PAC Peer Researchers | N/A | 14 |
| Community Engagement | Wildcats | N/A | 218 |
| Health & Wellbeing | Every Player Counts | 956 | 1,867^ |
| Health & Wellbeing | Extra Time Hubs | 1,764 | 2,672 |
| Health & Wellbeing | Joy of Moving (Move & Learn) | 17,409^^ | 33,848 |
| Health & Wellbeing | Joy of Moving Early Years Pilot | N/A | 2,512 |
| Health & Wellbeing | Joy of Moving (Festivals) | 6,619 | 13,406 |
| Health & Wellbeing | Kids Cup | 0 | 7,592 |
| Health & Wellbeing | Girls Cup | 0 | 5,440 |
| Health & Wellbeing | Fit Fans | 1,696 | 3,043 |

Notes:
 *All from 16-18 traineeships run by Warwickshire College Group. No contract for 19-24 traineeships during this period.
 ** Participants engaged between those dates, not new starters during that period.
 ^ Final year of project
 ^^ Numbers reflect the impact of COVID-19 on the programme.

OUR ENVIRONMENTAL SUSTAINABILITY WORK

During the reporting period of July 2021 to June 2022, the EFL Trust further dedicated its commitment to improving environmental sustainability and building on the efforts so far.

We acknowledge that we are still at the start of our journey in understanding and reducing our environmental impact, and have made two key commitments to embed this in our work:

- Introduced environmental governance requirements in our Capability Code of Practice - a due diligence process for our immediate supply chain network of Club Community Organisations (CCOs), offering support and guidance to help them take action to reduce their environmental impact;
- Employed a dedicated subject matter expert to engage Club Community Organisations (CCOs) in environmental sustainability and support the development of the EFL Trust's internal environmental governance.

In addition to this, we have introduced the following to reduce our environmental impact:

- An electric vehicle salary sacrifice scheme for employees;
- Formalised hybrid working arrangements for the entire organisation upon the lifting of coronavirus restrictions, maintaining a significant reduction in environmental impact, such as a lower use of central office space and a decrease in employees commuting.

We will continue to develop our governance and actions further in 2022-23 and will continue to work with CCOs to develop their environmental sustainability plans.

Carbon Footprint

We have dedicated resource into establishing our carbon footprint, creating a baseline for the 2018-19 financial year as well as measuring our emissions for subsequent years up to 2021-22.

The carbon footprint covers all Scope 1 (direct) and Scope 2 (indirect) emissions, and significant categories of Scope 3 (value chain)*. Further work is needed to improve the data available for these calculations, including investigating other Scope 3 categories such as purchased goods and services. Our footprint findings and initial Carbon Reduction Plan can be accessed on our website: www.efltrust.com/wp-content/uploads/2022/08/Carbon-Reduction-Plan-.pdf

2021-22 figures show significant impact of the COVID-19 pandemic on our working patterns. Whilst our carbon footprint has risen compared to 2020-21, this is due to the resumption of business travel and office working upon the easing of coronavirus restrictions. The introduction of hybrid working across the organisation, and an increase in use of online meetings, has maintained a reduction compared to the 2018-19 baseline.

A summary of performance to date, relative to a pre-pandemic baseline of 2018/19:

- A 27.7% reduction in greenhouse gases emitted from 2019-2022 (110 tonnes of carbon dioxide equivalent (tCO₂e) in 2022);
- Our emissions intensity per head has reduced from 2.41 tCO₂e per employee in 2018/19 to 1.48 tCO₂e in 2021/2022;
- A reduction of 18.4 tCO₂e due to increased home working, sustained by the introduction of a permanent hybrid working model and associated reduction in staff commuting.

* Scope 1, 2 and 3 are categories of carbon emissions and their sources, as outlined by the [Greenhouse Gas Protocol](#).





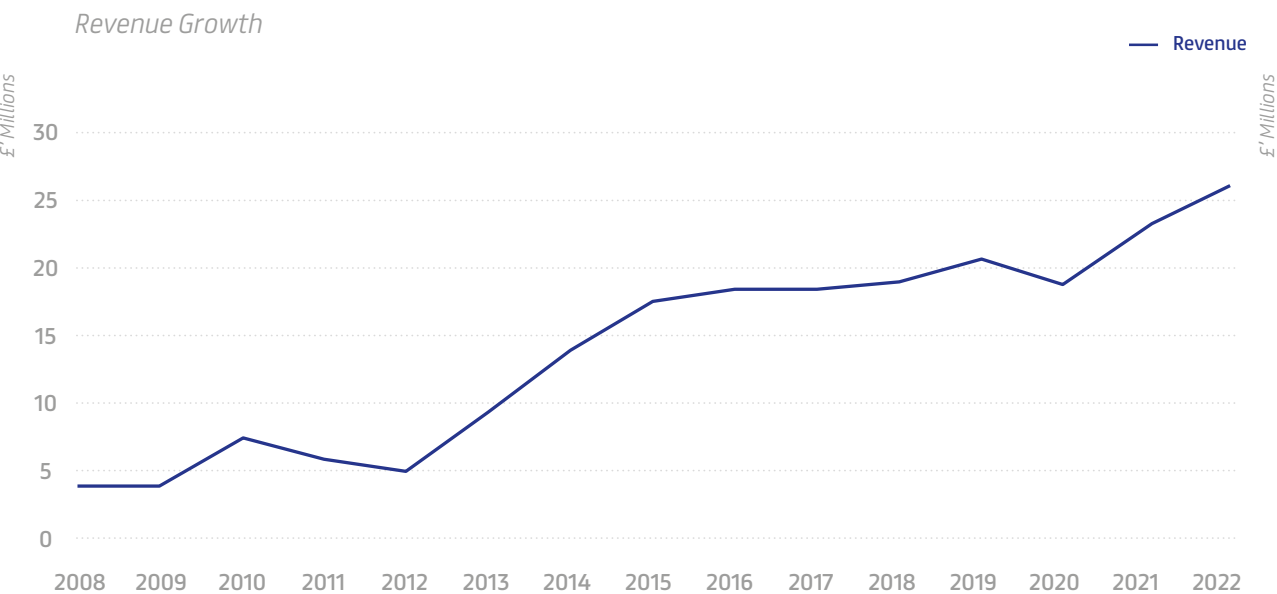
FINANCIAL REVIEW

OUR FINANCES – SUMMARISED

Our Growth

Since incorporation, income has increased from £4.0m in 2008 to £26.0m in 2022. There has been an increase in income of £4.3m in 2022 from £21.7m in 2021, this highlights the organisations recovery from the impact of the Covid-19 pandemic.

Graph 1 below illustrates EFL Trust's growth year on year.



Our Income

Overall income increased by 19.5%, there was a substantial increase of income in Education and Employability through the delivery of the Kickstart programme.

Graph 2 – EFL Trust – Income By Department – Year Ending June 2022 (2021)



| | | |
|---------------------------|-----|-------|
| PFA & EPL | 11% | (13%) |
| Community & Participation | 57% | (58%) |
| Education & Employability | 24% | (12%) |
| Health & Wellbeing | 6% | (14%) |
| Other / Interest | 0% | (1%) |
| EFL "In Kind" Support | 2% | (2%) |

Our Spend

Expenditure totaled £25.1m in 2021/22 (£20.1m: 2020/21). This is an increase of £5.0m from 2020/21.

Graph 3 – EFL Trust – Expenditure By Department – Year Ending June 2022 (2021)



| | | |
|---------------------------|-----|-------|
| PFA & EPL | 11% | (13%) |
| Community & Participation | 54% | (57%) |
| Education & Employability | 24% | (13%) |
| Health & Wellbeing | 8% | (15%) |
| Other / Interest | 1% | (0%) |
| EFL "In Kind" Support | 2% | (2%) |

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

In so far as the trustees are aware:

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

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

Disclosure of information to Auditor

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

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

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Saffery Champness LLP will therefore continue in office. The Trustees Report, including the Strategic Report, has been approved by the Board of Trustees and signed on behalf of the Board on 22 March 2023



L Scully
Trustee

Company registration number 6469948. Charity registration number 1132689.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of The Football League (Community) Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 June 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 June 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 30 the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Identifying and assessing risks related to irregularities:

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

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

Audit response to risks identified:

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

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

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

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

Use of our report

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

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Saffery Champness LLP

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

Statutory Auditors
Mitre House
North Park Road
Harrogate
North Yorkshire
HG1 5RX

Date: 22 March 2023

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

**Consolidated statement of financial activities
(incorporating the income and expenditure account)
for the year ended 30 June 2022**

| | Note | Unrestricted funds | Designated funds | Restricted funds | Total 2022 | Total 2021 |
|--------------------------------------|----------|--------------------|------------------|---------------------|---------------------|---------------------|
| | | £ | £ | £ | £ | £ |
| Income from: | | | | | | |
| Donations | 2 | 6,296,479 | - | - | 6,296,479 | 6,414,666 |
| Charitable activities | 2 | - | - | 19,585,091 | 19,585,091 | 15,316,534 |
| Other trading activities | 3 | - | - | 100,000 | 100,000 | - |
| Investments | 4 | 4,764 | - | - | 4,764 | 4,722 |
| Total income | | 6,301,243 | - | 19,685,091 | 25,986,334 | 21,735,922 |
| Expenditure on: | | | | | | |
| Raising funds | 3 | (63,675) | - | - | (63,675) | (20) |
| Charitable activities | 5 | (5,002,364) | (497,237) | (19,553,535) | (25,053,136) | (20,137,705) |
| Total expenditure | 5 | (5,066,039) | (497,237) | (19,553,535) | (25,116,811) | (20,137,725) |
| Net income/ (expenditure) | | 1,235,204 | (497,237) | 131,556 | 869,523 | 1,598,197 |
| Transfers between funds | 12 | (1,235,204) | 1,235,204 | - | - | - |
| Net movement in funds | | - | 737,967 | 131,556 | 869,523 | 1,598,197 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | - | 5,012,265 | 90,067 | 5,102,332 | 3,504,135 |
| Total funds carried forward | | - | 5,750,232 | 221,623 | 5,971,855 | 5,102,332 |

All transactions derive from continuing activities.

There are no other gains/losses other than those included in the statement of financial activities.

The notes on pages 37 to 55 form an integral part of these financial statements.

Balance sheet as at 30 June 2022

| | Notes | 2022 £ | Group 2021 £ | Charitable company 2022 £ | Charitable company 2021 £ |
|--|-------|------------------|--------------------|---------------------------------|---------------------------------|
| Fixed assets | | | | | |
| Tangible fixed assets | 7 | 106,673 | 39,580 | 106,673 | 39,580 |
| Investments | 8 | - | - | 1 | 1 |
| Current assets | | | | | |
| Debtors | 9 | 2,801,217 | 1,010,842 | 2,890,443 | 1,100,066 |
| Cash at bank and in hand | | 9,878,594 | 8,745,416 | 9,672,207 | 8,659,030 |
| | | 12,679,811 | 9,756,258 | 12,562,650 | 9,759,096 |
| Creditors: amounts falling due within one year | 10 | (6,814,629) | (4,693,506) | (6,730,955) | (4,693,506) |
| Net current assets | | 5,865,182 | 5,062,752 | 5,831,695 | 5,065,590 |
| Net assets | | 5,971,855 | 5,102,332 | 5,938,369 | 5,105,171 |
| Funds | | | | | |
| Unrestricted funds | | 221,623 | 90,067 | 221,623 | 90,067 |
| Designated funds | | 5,750,232 | 5,012,265 | 5,716,746 | 5,015,104 |
| | 12 | 5,971,855 | 5,102,332 | 5,938,369 | 5,105,171 |

The notes on pages 37 to 55 form an integral part of these financial statements.

These financial statements were approved by the Board of trustees on 22 March 2023

Signed on behalf of the Board of Directors



L Scully

Trustee

Company registration number 6469948

Charity registration number 1132689

Consolidated cash flow statement for the year ended 30 June 2022

| | <i>Note</i> | 2022 £ | 2021 £ |
|--|-------------|-----------|-----------|
| Net cash inflow/ (outflow) from operating activities | 13 | 1,223,521 | 1,531,857 |
| Returns on investments and servicing of finance | 14 | 4,764 | 4,722 |
| Capital expenditure and financial investment | 14 | (95,107) | (15,615) |
| Cash inflow/(outflow) before use of liquid resources and financing | | 1,133,178 | 1,520,964 |
| Financing | | - | - |
| Increase / (decrease) in cash in the year | | 1,133,178 | 1,520,964 |
| | | 2022 £ | 2021 £ |
| Reconciliation of net cash flow to movement in net funds | | | |
| Increase / (decrease) in cash in the year | | 1,133,178 | 1,520,964 |
| Cash at bank and in hand: | | | |
| At 1 July 2021 | | 8,745,416 | 7,224,452 |
| At 30 June 2022 | | 9,878,594 | 8,745,416 |

The notes on pages 37 to 55 form an integral part of these financial statements.

Notes to the accounts for the year ended 30 June 2022

1. Accounting policies

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

Basis of preparation

the Companies Act 2006, the Statement of Recommended Practice applicable to charities (FRS 102) and applicable accounting standards and under the historical cost convention.

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

Reconciliation with Generally Accepted Accounting Practice

In applying the accounting policies required by FRS102 and the Charities SORP, a sum of £499,751 of "in kind" support by EFL has been added to both income and expenditure in the 2022 figures and £345,302 in the 2021 comparative figures.

Going Concern

The Company's business activities, together with the factors likely to affect its future development, performance and position are set out in the Trustees' Report on pages 2 to 30. The company has considerable financial resources and as a consequence, the trustees believe that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook. Following review of the Trust's cash flow the trustees believe the organisation can mitigate any risk impacting the Trust's financial stability. The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Voluntary income

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

Activities for generating funds

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

Notes (continued)

1. Accounting policies (continued)

Investment income

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

Resources expended

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

Unrestricted funds

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

Designated funds

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

Restricted funds

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

Awards of funding to delivery partners

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

Investments

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

Depreciation and tangible fixed assets

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

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

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

Notes (continued)

1. Accounting policies (continued)

Debtors

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

Creditors

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

Pension costs

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

Taxation

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

Government Grants

Government grants received in relation to the Coronavirus Job Retention Scheme are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grants conditions will be met and the grants will be received.

Notes (continued)

2. Income from Donations and Charitable Activities

| Group | Unrestricted funds £ | Restricted funds £ | 2022 £ | 2021 £ |
|--|-------------------------|-----------------------|-------------------|-------------------|
| National Citizen Service | 3,455,279 | 10,785,629 | 14,240,908 | 12,429,398 |
| Department of Work and Pensions | | 3,915,780 | 3,915,780 | 519,854 |
| Professional Footballers' Association | 2,800,000 | | 2,800,000 | 2,800,000 |
| University of South Wales | | 2,019,261 | 2,019,261 | 1,657,475 |
| Sport England | | 778,362 | 778,362 | 1,103,827 |
| Move and Learn/Joy of Moving | | 572,600 | 572,600 | 556,500 |
| English Football League donation "in kind" | | 499,751 | 499,751 | 345,302 |
| Wembley National Stadium Trust | | 265,000 | 265,000 | - |
| Youth Endowment Fund | | 235,186 | 235,186 | - |
| Football Association | | 216,200 | 216,200 | 140,000 |
| Youth Futures Foundation | | 136,859 | 136,859 | 180,333 |
| Education and Skills Funding Agency | | 74,657 | 74,657 | 247,615 |
| National Health Service | | 71,606 | 71,606 | - |
| Other | 41,200 | 14,200 | 55,400 | 3,448 |
| Department of Culture Media and Sport | | | - | 1,310,000 |
| MHCLG | | | - | 287,737 |
| Network Rail | | | - | 116,318 |
| Warwickshire College Group | | | - | 12,500 |
| Government Furlough Grant | | | - | 19,243 |
| Women In Sport | | | - | 1,650 |
| | <u>6,296,479</u> | <u>19,585,091</u> | <u>25,881,570</u> | <u>21,731,200</u> |

Unrestricted funds in 2022 were received from the Professional Footballers Association £2,800,000 (2021: £2,800,000), the Football League Limited "in kind" donations of goods and services £499,751 (2021: £345,302), Government grants received (furlough income) £nil (2021: £19,243) and a number of other miscellaneous sources amounting to £41,200 (2021: £3,448).

A Management Fee totalling £3,455,279 (2021: £3,246,673) received for National Citizen Service is classified as unrestricted funds.

Notes (continued)

3. Activities for generating funds

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

A summary of the trading result of FLT Community Trading Limited is shown below. Audited financial statements for the year ended 30 June 2022 are filed with the Registrar of Companies. A Gift Aid donation of the taxable profit of £33,486 (2021: taxable loss of £20) was made to The Football League (Community) Limited.

| | 2022 £ | 2021 £ |
|--|---------------|----------------|
| Turnover | 100,000 | - |
| Cost of sales | (60,375) | - |
| Gross profit | <u>39,625</u> | <u>-</u> |
| Administrative expenses | (3,300) | (20) |
| Operating profit | <u>36,325</u> | <u>(20)</u> |
| Gift aid donation to The Football League (Community) Limited | (33,486) | - |
| Profit/(Loss) for the year | <u>2,839</u> | <u>(20)</u> |
| The aggregate of the assets, liabilities and funds was: | | |
| | 2022 £ | 2021 £ |
| Assets | 206,388 | 86,387 |
| Liabilities | (206,387) | (89,226) |
| Funds | <u>1</u> | <u>(2,839)</u> |

Notes (continued)

4. Investment income

| | 2022 | 2021 |
|--------------------------|-------|-------|
| | £ | £ |
| Bank interest receivable | 4,764 | 4,722 |

5. Resources expended

| Group | 2022 | 2021 |
|---|-------------------|-------------------|
| | £ | £ |
| (i) Analysis of total resources expended | | |
| Staff costs | 2,861,292 | 2,653,140 |
| Support costs | 1,372,486 | 805,082 |
| Other direct costs | 20,883,033 | 16,679,503 |
| | <u>25,116,811</u> | <u>20,137,705</u> |
| | £ | £ |
| (ii) Analysis of support costs | | |
| Telephone, postage, stationery and printing | 82,684 | 60,471 |
| Employee medical costs | 57,789 | 10,769 |
| Motor, meeting and travel costs | 225,931 | 30,871 |
| Staff training and advertising | 142,802 | 76,527 |
| Subscriptions and printing | 36,383 | 36,145 |
| Marketing | 180,257 | 32,482 |
| Legal & professional costs | 278,862 | 254,173 |
| Depreciation and financial costs | 88,190 | 21,604 |
| Computer system support | 152,701 | 155,565 |
| Rent, rates, light, heat & cleaning costs | 91,277 | 109,793 |
| Governance Costs | 35,610 | 16,682 |
| | <u>1,372,486</u> | <u>805,082</u> |

Notes (continued)

5. Resources expended (Continued)

| (iii) Analysis of other direct costs | 2022 | 2021 |
|--------------------------------------|-------------------|-------------------|
| | £ | £ |
| Donations to schemes | 20,847,423 | 16,651,403 |
| Other costs | 35,610 | 28,100 |
| | <u>20,883,033</u> | <u>16,679,503</u> |
| | £ | £ |
| (iv) This is stated after charging | | |
| Auditors remuneration | 21,000 | 13,500 |
| Depreciation | 28,014 | 18,246 |
| Trustees expenses | <u>2,212</u> | <u>-</u> |
| | <u>51,226</u> | <u>31,746</u> |

All donations to schemes relate to donations made to the community trusts of football clubs and other third sector organisations to support the promotion of, and participation in, healthy recreation by the general public. Projects supported include schemes to develop the social and life skills of young persons; to provide educational opportunities for young people; and to improve health and fitness for all in local communities.

Notes (continued)

6. Staff numbers and costs

| <i>Group</i> | 2022 | 2021 |
|--|------------------|------------------|
| | £ | £ |
| Employee costs during the year amounted to: | | |
| Wages and salaries | 2,374,488 | 2,224,907 |
| Social security costs | 264,509 | 236,157 |
| Other pension costs | 222,295 | 192,076 |
| | <u>2,861,292</u> | <u>2,653,140</u> |
| | | |
| Average monthly number of persons employed by the Company during the period excluding directors: | <u>70</u> | <u>63</u> |

None of the trustees received any remuneration in respect of their services as directors of the Company (2021: £nil). The expenses received by trustees in the year totals £2,212 (2021: £nil).

Total contributions to the defined contribution scheme amounted to £222,295 (2021: £192,076). Payments of £nil were outstanding as at 30 June 2022(2021: £nil).

There was one employee paid between £100,000 and £110,000 in the period (2021: one).

There were two employees paid between £70,000 and £80,000 (2021: nil)

There were two employees paid between £60,000 and £70,000 (2021: two)

During 2021-22, employee benefits of the key management personnel of the Trust comprising the Chief Executive Officer and nine Senior Management Team total £787,683 (2021: £728,590) Trustee roles are voluntary and received £nil remuneration (2021: £nil)

Notes (continued)

7. Tangible fixed assets

| <i>Group</i> | Computer Hardware & Fittings | Computer Software | Office Equipment | Total |
|-----------------------|------------------------------|-------------------|------------------|------------------|
| | £ | £ | £ | £ |
| <i>Cost</i> | | | | |
| At 1 July 2021 | 124,579 | 28,004 | 9,243 | 161,826 |
| Additions | 25,882 | 69,225 | - | 95,107 |
| | <u>150,461</u> | <u>97,229</u> | <u>9,243</u> | <u>256,933</u> |
| | | | | |
| <i>Depreciation</i> | | | | |
| At 1 July 2021 | (90,198) | (28,004) | (4,044) | (122,246) |
| Charge in year | (18,033) | (7,670) | (2,311) | (28,014) |
| | <u>(108,231)</u> | <u>(35,674)</u> | <u>(6,355)</u> | <u>(150,260)</u> |
| | | | | |
| <i>Net book value</i> | | | | |
| At 30 June 2021 | 34,381 | - | 5,199 | 39,580 |
| | <u>42,230</u> | <u>61,555</u> | <u>2,888</u> | <u>106,673</u> |
| | | | | |
| At 30 June 2022 | | | | |

Notes (continued)

7. Tangible fixed assets (continued)

| Charitable company | Computer Hardware & Fittings | Computer Software | Office Equipment | Total |
|-----------------------|------------------------------------|----------------------|---------------------|-----------|
| | £ | | £ | £ |
| <i>Cost</i> | | | | |
| At 1 July 2021 | 124,579 | - | 9,243 | 133,822 |
| Additions | 25,882 | 69,225 | - | 95,107 |
| | | | | |
| At 30 June 2022 | 150,461 | 69,225 | 9,243 | 228,929 |
| | | | | |
| <i>Depreciation</i> | | | | |
| At 1 July 2021 | (90,198) | - | (4,044) | (94,242) |
| Charge in year | (18,033) | (7,670) | (2,311) | (28,014) |
| | | | | |
| At 30 June 2022 | (108,231) | (7,670) | (6,355) | (122,256) |
| | | | | |
| <i>Net book value</i> | | | | |
| At 30 June 2021 | 34,381 | - | 5,199 | 39,580 |
| | | | | |
| At 30 June 2022 | 42,230 | 61,555 | 2,888 | 106,673 |

8. Investments

| Group and charitable company | Shares in subsidiary | |
|------------------------------|----------------------|------|
| | 2022 | 2021 |
| | £ | £ |
| Cost and net book value | | |
| Investment in subsidiary | 1 | 1 |

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

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

Notes (continued)

9. Debtors

| | 2022 | Group 2021 | Charitable company 2022 | Charitable company 2021 |
|--------------------------------------|-----------|---------------|----------------------------|----------------------------|
| | £ | £ | £ | £ |
| Trade debtors | 1,011,530 | 451,880 | 1,011,530 | 451,880 |
| Other debtors | 18,219 | 16,000 | 18,219 | 16,000 |
| Amount due from intercompany debtors | - | 20,074 | 89,226 | 109,300 |
| Prepayments and accrued income | 1,771,468 | 522,888 | 1,771,468 | 522,886 |
| | | | | |
| | 2,801,217 | 1,010,842 | 2,890,443 | 1,100,066 |

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

10. Creditors: amounts falling due within one year

| | 2022 | Group 2021 | Charitable company 2022 | Charitable company 2021 |
|--------------------------------------|-----------|---------------|----------------------------|----------------------------|
| | £ | £ | £ | £ |
| Trade creditors | 56,927 | 26,630 | 56,927 | 23,630 |
| Other creditors | - | - | - | - |
| Accruals and deferred income | 6,660,699 | 4,620,741 | 6,597,021 | 4,623,741 |
| Amount due to intercompany creditors | - | - | - | - |
| Social security and other taxes | 97,003 | 46,135 | 77,007 | 46,135 |
| | | | | |
| | 6,814,629 | 4,693,506 | 6,730,955 | 4,693,506 |

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

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

Notes (continued)

11. Analysis of net assets between funds

| Group | Unrestricted funds | Designated funds | Restricted funds | Total funds | Total funds |
|--|--------------------|------------------|------------------|-------------|-------------|
| | | | | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| <i>Fund balances at 30 June 2022 represented by:</i> | | | | | |
| Fixed assets | - | 106,673 | - | 106,673 | 39,580 |
| Current assets | - | 5,643,559 | 7,036,252 | 12,679,811 | 9,756,258 |
| Current liabilities | - | - | (6,814,629) | (6,814,629) | (4,693,506) |
| | - | 5,750,232 | 221,623 | 5,971,855 | 5,102,332 |
| <i>Charitable company</i> | Unrestricted funds | Designated funds | Restricted funds | Total funds | Total funds |
| | | | | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| <i>Fund balances at 30 June 2022 represented by:</i> | | | | | |
| Fixed assets | - | 106,674 | - | 106,674 | 39,581 |
| Current assets | - | 5,610,072 | 6,952,575 | 12,562,647 | 9,759,096 |
| Current liabilities | - | - | (6,730,952) | (6,730,952) | (4,693,506) |
| | - | 5,716,746 | 221,623 | 5,938,369 | 5,105,171 |

Notes (continued)

12. Reconciliation of movements in funds

| Group | At 1 July 2021 | Incoming Resources | Outgoing resources | Transfers | At 30 June 2022 |
|-------------------------|----------------|--------------------|--------------------|-------------|-----------------|
| Restricted funds | | | | | |
| Total restricted funds | 90,067 | 19,685,092 | (19,553,536) | - | 221,623 |
| Designated funds | | | | | |
| Infrastructure grants | - | - | (375,313) | 576,000 | 200,687 |
| Strategic reserve | 1,770,000 | - | - | - | 1,770,000 |
| New designated funds | 3,242,265 | - | (121,924) | 659,204 | 3,779,545 |
| Total designated funds | 5,012,265 | - | (497,237) | 1,235,204 | 5,750,232 |
| General funds | - | 6,301,243 | (5,066,039) | (1,235,204) | - |
| Total general funds | | | | | |
| Total Funds | 5,102,332 | 25,986,335 | (25,116,812) | - | 5,971,855 |

The net movement of unrestricted funds was £737,967 (2021: increase of £1,508,130).

The net movement of restricted funds was £131,556 (2021: £90,067). The restricted funding relates to funds received in 2022, which have been agreed to be allocated against costs which will be incurred in the future. This relates to grant funding, which has been recognised in the financial year, in accordance with The Charities Statement of Recommended Practice, however the expenditure will be incurred after 30 June 2022.

£576,000 was allocated to provide a £8,000 New Business Grant to support all 72 Club Community Organisations for new projects and infrastructure and is shown within designated funds. The £375,313 relates to the distribution of these New Business Grants, with the balance of £200,687 being distributed in the year ending 30 June 2023.

The £121,924 of outgoing resources with designated funds relate to historic projects which the Board of Trustees have allocated unallocated reserves to help deliver the programmes. The balance is made up of contributions to the following programmes; Every Player Counts £47,375; Joy of Moving £29,167; FIT Fans £18,349; Extra Time Hub £13,500 and Stronger Britain £13,533.

In order to protect the charitable company from any unforeseen adverse movements in income or expenses, the trustees have designated a sum of £1,770,000 of the free reserves of the charitable company as a strategic reserve, being between 3 and 6 months expenses, based on an assessment of the likely reorganisation costs involved in closing down individual projects.

The trustees will consider the best use of the remaining unrestricted funds over the course of the coming 12 months.

Notes (continued)

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

| <i>Group</i> | 2022 | 2021 |
|---|-------------|-----------|
| | £ | £ |
| Net incoming resources | 869,523 | 1,598,197 |
| Investment Income | (4,764) | (4,722) |
| Depreciation | 28,014 | 18,246 |
| Decrease/(Increase) in debtors | (1,790,375) | (249,868) |
| Increase/(Decrease) in creditors and deferred income | 2,121,123 | 170,004 |
| | | |
| Net cash inflow / (outflow) from operating activities | 1,223,521 | 1,531,857 |

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

| | 2022 | 2021 |
|--|--------|----------|
| | £ | £ |
| Cash inflow from returns on investments and servicing of finance Interest receivable and other similar income | 4,764 | 4,722 |
| | | |
| Cash outflow from capital expenditure and financial investment Payments to acquire tangible fixed assets | 95,107 | (15,615) |

15. Company Limited by guarantee

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

Notes (continued)

16. Related party transactions

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

Voluntary income includes £2,800,000 which was received directly from the Professional Footballers' Association. The balance due at the end of the year was £nil (2021: £nil).

At the year end, FLT Community Trading Limited owed £89,226. to the Football League Community Limited (2021: £89,226).

During the year, the Football League Limited, (the ultimate parent of the Company) and the Football League (Community) Limited entered into a number of transactions in the normal course of business, totalling £378,777 (2021: £359,140). At the year end the Football League (Community) Limited was owed £nil by the Football League Limited in 2021 the Football League (Community) Limited owed the Football League Limited £20,074.

In addition, the Football League Limited donated goods and services to the charitable company on a free of charge basis to a value of approximately £499,751 (2021: £345,302). In compliance with the requirements of FRS102, these amounts have been added to income and expenditure in the appropriate years.

There have been transactions totalling £nil (2021: £1,309) between League Football Education Limited and the Football League (Community) Limited within the year.

17. Ultimate parent company and controlling party

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

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

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

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

Notes (continued)

18. Comparative Information

| | Note | Unrestricted funds | Designated funds | Restricted funds | Total 2021 | Total 2020 |
|-----------------------------|------|--------------------|------------------|------------------|--------------|--------------|
| | | £ | £ | £ | £ | £ |
| Income from: | | | | | | |
| Donations | 2 | 6,414,666 | - | - | 6,414,666 | 5,133,526 |
| Charitable activities | 2 | - | - | 15,316,534 | 15,316,534 | 13,423,269 |
| Other trading activities | 3 | - | - | - | - | - |
| Investments | 4 | 4,722 | - | - | 4,722 | 16,557 |
| Total income | | 6,419,388 | - | 15,316,534 | 21,735,922 | 18,573,352 |
| Expenditure on: | | | | | | |
| Raising funds | 3 | (20) | - | - | (20) | (2,819) |
| Charitable activities | 5 | (4,700,603) | (210,635) | (15,226,467) | (20,137,705) | (19,337,870) |
| Total expenditure | 5 | (4,700,623) | (210,635) | (15,226,467) | (20,137,725) | (19,340,689) |
| Net income/(expenditure) | | 1,718,765 | (210,635) | 90,067 | 1,598,197 | (767,337) |
| Transfers between funds | 12 | (1,718,765) | 1,718,765 | - | - | - |
| Net movement in funds | | - | 1,508,130 | 90,067 | 1,598,197 | (767,337) |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | - | 3,504,135 | - | 3,504,135 | 4,271,472 |
| Total funds carried forward | | - | 5,012,265 | 90,067 | 5,102,332 | 3,504,135 |

Notes (continued)

18. Comparative Information (Continued)

Comparative Incoming Resources

| | Group | Unrestricted funds | Restricted funds | 2021 | 2020 |
|--|-------|--------------------|------------------|------------|------------|
| | | £ | £ | £ | £ |
| Professional Footballers' Association | | 2,800,000 | - | 2,800,000 | 2,800,000 |
| MHCLG | | - | 287,737 | 287,737 | - |
| DCMS | | - | 1,310,000 | 1,310,000 | - |
| Network Rail | | - | 116,318 | 116,318 | 360,582 |
| Youth Futures Foundation | | - | 180,333 | 180,333 | - |
| Sport England | | - | 1,103,827 | 1,103,827 | 849,091 |
| National Citizen Service | | 3,246,673 | 9,182,725 | 12,429,398 | 11,885,861 |
| University of South Wales | | - | 1,657,475 | 1,657,475 | 1,116,913 |
| Wembley National Stadium Trust | | - | - | - | 197,370 |
| Futsal | | - | - | - | 81,933 |
| Football Association | | - | 140,000 | 140,000 | - |
| ESFA | | - | 247,615 | 247,615 | 374,233 |
| DWP | | - | 519,854 | 519,854 | 25,000 |
| Warwickshire College Group | | - | 12,500 | 12,500 | 13,000 |
| Move and Learn | | - | 556,500 | 556,500 | 586,000 |
| Women In Sport | | - | 1,650 | 1,650 | 7,825 |
| Other | | 3,448 | - | 3,448 | 18,622 |
| Government Furlough Grant | | 19,243 | - | 19,243 | 103,575 |
| English Football League donation "in kind" | | 345,302 | - | 345,302 | 136,790 |
| | | 6,414,666 | 15,316,534 | 21,731,200 | 18,556,795 |

Notes (continued)

18. Comparative Information (Continued)

Comparative Analysis of net assets between Funds

| Group | Unrestricted funds | Designated funds | Restricted funds | Total funds 2021 | Total funds 2020 |
|--|--------------------|------------------|------------------|------------------|------------------|
| | £ | £ | £ | £ | £ |
| <i>Fund balances at 30 June 2021 represented by:</i> | | | | | |
| Fixed assets | - | 39,580 | - | 39,580 | 42,211 |
| Current assets | - | 4,972,685 | 4,783,569 | 9,756,254 | 7,985,426 |
| Current liabilities | - | - | (4,693,502) | (4,693,502) | (4,523,502) |
| | - | 5,012,265 | 90,067 | 5,102,332 | 3,504,135 |

| Charitable company | Unrestricted funds | Designated funds | Restricted funds | Total funds 2021 | Total funds 2020 |
|--|--------------------|------------------|------------------|------------------|------------------|
| | £ | £ | £ | £ | £ |
| <i>Fund balances at 30 June 2021 represented by:</i> | | | | | |
| Fixed assets | - | 39,581 | - | 39,581 | 42,212 |
| Current assets | - | 4,975,523 | 4,783,573 | 9,759,096 | 7,983,448 |
| Current liabilities | - | - | (4,693,506) | (4,693,506) | (4,518,694) |
| | - | 5,015,104 | 90,067 | 5,105,171 | 3,506,966 |

Notes (continued)

18. Comparative Information (Continued)

Comparative Reconciliation of movement in Funds

| Group | At 1 July 2020 | Incoming Resources | Outgoing resources | Transfers | At 30 June 2021 |
|-------------------------|----------------|--------------------|--------------------|-------------|-----------------|
| Restricted funds | | | | | |
| Total restricted funds | - | 15,316,534 | (15,226,467) | - | 90,067 |
| Designated funds | | | | | |
| Infrastructure grants | - | - | - | - | - |
| Strategic reserve | 1,770,000 | - | - | - | 1,770,000 |
| New designated funds | 1,734,135 | - | (210,635) | 1,718,765 | 3,242,265 |
| Total designated funds | 3,504,135 | - | (210,635) | 1,718,765 | 5,012,265 |
| General funds | | | | | |
| Total general funds | - | 6,416,368 | (4,697,603) | (1,718,765) | - |
| Total Funds | 3,504,135 | 21,732,902 | (20,134,705) | - | 5,102,332 |

Officers as at 30 June 2022

Directors:

Liam Scully – appointed 20 September 2021

Charlotte Hill OBE

Roger Davidson

Robbie Drye – resigned 26 September 2022

Trevor Birch

Deborah Jevans CBE

Andy Williamson OBE

John Hudson – resigned 18 July 2022

Nick Perchard

Louise Gear

Uma Cresswell – appointed 29 November 2021

Carol Shanahan – appointed 20 September 2021

John Nixon – resigned 31 July 2021

Donald Kerr – resigned 31 July 2021

Company Secretary:

Catherine Abraham

Post Balance sheet Events

Directors:

Liam Scully
Charlotte Hill OBE
Roger Davidson
Robbie Drye – Resigned 26 September 2022
Trevor Birch
Deborah Jevans CBE
Andy Williamson OBE
John Hudson – Resigned 18 July 2022
Nick Perchard
Louise Gear
Uma Cresswell
Carol Shanahan OBE
David Palmer – Appointed 26 September 2022

Company Secretary:

Catherine Abraham

Senior Management Team:

Catherine Abraham – Appointed interim CEO -
1 January 2023
Andy Snell – Director of Business
Development
Andrew Sellers – Director of Finance
Adrian Bradley – Head of Health & Wellbeing
Dominik Stingas Paczko – Appointed Head of
Participation and Community Engagement -
1 January 2023
Michelle Robins – Head of Marketing &
Communications
Debbie Williams – Head of People
Mike Evans – Resigned as CEO - 28 February
2023
Julie Riley – Resigned as Head of People -
16 December 2022
Adrian Tallon – Resigned as Head of Education
& Employability - 28 February 2023
Loo Brackpool – Resigned as Head of
Participation and Community Engagement -
28 February 2023

Who We Work With

EFL Trust Registered address and principle address
EFL House, 10-12 West Cliff, Preston, PR1 8HU.
Charity registered number 1132689

Secretary: Cathy Abraham

Chief Executive Officer: Mike Evans – resigned 28 February 2023

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

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

Auditor: Saffery Champness LLP Chartered Accountants and Registered Auditor,
Mitre House, North Park Road, Harrogate HG1 5RX.

We thank the following
organisations for their
significant and ongoing
support:



Professional
Footballers'
Association



...and thank our valued partners:



