



The Football League (Community) Limited Trustees'
Report and Financial Statements for the year ended 30 June 2023



Registered number 6469948.

Charity registered number 1132689.

A note from our Chair

The EFL's annual Week of Action in January 2023 saw a highly significant moment for the EFL Trust and our network of Club Community Organisations (CCOs), as we launched a new report, highlighting the significant role that its 72 Clubs play in supporting communities across England and Wales.

The report was launched at a roundtable in Parliament, with representatives from the EFL, its Clubs and Club Community Organisations, members of the community and Sports Minister, the Rt Hon Stuart Andrew MP.

For the first time ever, a social value has been attributed to the work of EFL Clubs as a collective. Using data from 2019 to 2022, the extensive report shows that EFL Clubs and their Club Community Organisations generate more than £865m (£865,196,135) of social value to towns and cities across the country through ground-breaking community programmes during the season.

It represents the estimated savings to public spending and other forms of social value that Clubs and CCOs have delivered in areas including physical health, mental wellbeing, education, and employment.

The reach of community work delivered by EFL Clubs is vast and during the 2021/22 season, more than 840,000 participants were engaged on EFL Club community programmes over almost 580,000 hours of community sessions and events – this is an 11 per cent increase on 2018/19.

Whilst never in doubt, this report, created in conjunction with Substance, an experienced research and data organisation in the field, has proven the impact and value of our work.

This report was produced and launched against a backdrop of a country struggling to cope under the pressure of the cost-of-living crisis, when the need for support for people in EFL communities has once again shown itself to be a vital lifeline.

The EFL launched *'Together – Supporting Communities'* in November 2022, an initiative to support the communities and fans of the 72 League Clubs during the cost-of-living crisis.

The scheme saw EFL Clubs provide community services and matchday offers to help people in challenging economic times and contributed towards the Government's 'Help for Households' initiative.

In rapid response, EFL Clubs rolled out a variety of support to those hit the hardest, with foodbanks, clothing donations and even 'heat hubs' providing vital support to members of disadvantaged communities in England and Wales. Many of these services continue to be required up and down the country as we move well into 2023/24...

At the heart of EFL's charitable arm, the team have seen a period of significant change. At the close of 2022, Mike Evans stepped down as Chief Executive Officer after 14 years in the organisation and the EFL Trust Board appointed Cathy Abraham as CEO of the EFL Trust, for an interim period. Cathy

has been part of the EFL Trust senior team for 5 years and previously held the position of Director of Operations.

In the following six months, Cathy focused on ensuring that the required organisational restructure was a success and that the team could move forward and provide the right support for the network of over 70 Club Community Organisations, whom it is our mission to serve.

This drove a strategic review process including a reconnection with the ask EFL has of its charitable arm and how best this can be achieved. As we move into development of the 2024 strategy, the outcomes and strengths emerging from this process will serve us well to continue to support the amazing work of our network in 2024 and beyond.

In September 2023 the Senior Leadership Team presented a financial strategy up to the 30 June 2024. The strategy was agreed by the Board of Trustees. The financial performance for the year ended 30 June 2023 is in line with the projection, with the team achieving long term partnerships which will ensure the long-term financial sustainability of the organisation.

All that remains is for me to congratulate Cathy and the team for all their hard work and endeavours in what has been a challenging but highly successful period in the organisation's history and has ensured that we move into our next strategic period in a strong position to support and progress.

Chief Executive Officer's Report

2022/2023 has been a strategically important and eventful period for the EFL Trust. A challenging, yet fruitful time for the EFL's charitable arm as we serve our mission of advising, supporting, representing and resourcing our network of EFL Club Community Organisations (CCOs).

We all know football is more than just a game and touches millions throughout England and Wales. So, to see for the first time the social value the collective power the EFL club badge generates over a season – more than £865m in 2021/22 – was incredible.

Just a couple of weeks into my time as CEO, it was an honour, as part of the EFL Week of Action, to visit Harrison's Hub, a new dedicated warm space for the community at Pride Park Stadium by Derby County. Harrison's Hub is one wonderful example of where the magic of the valuable community programmes occurs. And it's thanks to the commitment of the Clubs, CCOs, staff and volunteers who enable these wonderful facilities and the delivery of our programmes to happen.

Following the success of the Women's Euros tournament in the summer of 2022, our work in unlocking the England pathway for talented female footballers, flourished. The CCOs who run the Talent Inclusion Programme continued to be a vital cog in the development of the girls game. In August 2022, the EFL Trust, along with funders throughout the North West, launched the Headstart programme that supports the mental health of children making the transition from primary school to secondary school with dedicated Mental Health Transformation Officers on hand.

Headstart has since expanded over this period, with eight CCOs delivering the programme in both Lancashire and Greater Manchester, striving to help reduce the strain on the NHS by targeting those children currently accessing or at risk of needing to access children's mental health services. During the summer of 2022, there were many successful NCS stories from CCOs delivering the residential element of the programme, including a group of award-winning young teenagers from Barnsley doing their bit in spreading mental health and environmental awareness.

As our Chair noted in his report, we saw a period of significant change during this period. Our organisation's involvement in the delivery of the NCS residential contract came to an end during the reporting period which resulted in a restructure that significantly reduced the workforce from 73 to 46 people employed going into the start of 2023.

Towards the end of 2022, representatives from EFL Clubs and Club Community Organisations joined us at Wychwood Park in Staffordshire to celebrate the collective work across the network, as well as hearing and engaging with insightful keynote speakers, panel discussions and workshops with partners, organisations and industry leaders.

Our Conference was used as an opportunity to talk to CCOs about the importance of the new EFL equality, diversity and inclusion 'Together' strategy, where the League is using its platform to challenge unwelcome behaviours and promote inclusive practices; to help drive change on the pitch, in Club offices, in the stands, beyond the stadia and into our communities.

We were delighted to receive recognition towards the end of 2022 for our work in providing opportunities and enhancing employability to support youth employment. A Sport For Development Coalition report recognised the EFL Trust's partnership with the Department for Work Pensions as best practice and how sport can play a vital role in tackling youth unemployment and through the cost-of-living crisis.

Phase 1 of the Peer Action Collective delivery in Yorkshire concluded with over 800 young people providing their voice to the social action project. However, we have since been announced as delivery partners for Yorkshire again, and also in the South West, enhancing this valuable programme.

Our Official Soccer Schools website – a valuable e-commerce website to dozens of our CCOs in delivering courses to young people – was awarded Sports, Leisure and Toys, eCommerce Website of the Year.

It was fitting to see the incredible numbers and social value our network is making within our communities via the Measuring the Impact of EFL Clubs in the Community Report. Hearing the impact from the people who are supported by our network is fulfilling, and just a few months later, I had the pleasure of attending and speaking at the EFL Community Awards ceremony at the Houses of Parliament, celebrating the outstanding work that takes place by our CCOs, Clubs and players. Moreover, joining EFL CCO Head of Schemes, the Premier League Charitable Fund and their CCO representatives, at No 10 Downing Street was vitally important in highlighting the immense impact taking place in the lives of millions.

At the EFL Play-Off Finals in May, we were delighted to provide the 'VIP' treatment to six incredibly inspiring individuals who have all supported their communities via their CCO.



During Spring 2023, we were encouraged by expanding our FIT FANS delivery programme. Launching in Wales, supported by funding from the Welsh Government's 'Healthy Weight: Healthy Wales' programme, FIT FANS is now delivered by the charitable arms of Welsh Football Clubs and their community coaching staff to groups of up to 30 people who are hoping to lose weight, joining over 40 EFL Clubs who run the programme in England.

Following the success of delivery in 2022, EFL and Smart Energy GB agreed a two-year partnership extension which has seen football supporters across England and Wales continue to receive help in understanding the benefits of smart meters and their energy spending.

Our ongoing work to engage with the Armed Forces community hit a key milestone in June 2023, with both the EFL and EFL Trust signing the Armed Forces Covenant, pledging to support the veterans, Armed Forces personnel and their families.

We will continue to do everything we can, as influencer and commissioner, to reach people that might not otherwise engage through traditional routes, as well as influence on a national scale and on a local level.

We're steering towards a new strategy in 2024 and remain fully committed to serving our network who serve their communities so well in making them stronger, healthier and more active.

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. The Board members who served during the period are the following:

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

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

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, 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)



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

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

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

Louise Gear (Ex-officio)

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

Dave Palmer (Ex-officio)

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

Nick Perchard (Ex-officio)

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

Andy Williamson OBE (EFL Nominated)

Andy's career at the EFL began in 1971, when at the age of 17, he joined the Player Administration Department. 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. After the reporting period, Andy moved into an independent role on the Board.

Caroline Artis (EFL Nominated)

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

Since stepping down from her role in February, Caroline remains in an ambassadorial role at EY as well as holding two non-executive positions and trusteeships of three charities, where she draws

upon her experience of working in the professional services sector to help on issues such as social equality, business development and governance.

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

Carol Shanahan OBE is Chair of 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 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 Davidson is Chief Strategy and Transformation Officer at London Ambulance Service NHS Trust, where his responsibilities include strategy development, business planning, communications, engagement and public education, health inequalities, equality diversity and inclusion, and the LAS charity.

Prior to this Roger served in senior national roles with NHS England including being appointed as the organisation's first Director of Communications. He was later appointed Director of System Partnerships, supporting development across England of 42 integrated care systems which were successfully put on a statutory footing in 2022.

Roger joined NHS England from the NHS Confederation where he led influencing on the Coalition Government's Health and Social Care Act 2012, representing all parts of the NHS from acute and ambulance trusts to primary care and mental health.

Prior to this, Roger was Head of External Affairs for the health and care regulator, the Care Quality Commission and spent six years as Head of News for the Confederation of British Industry (CBI), influencing the government on a range of policy areas. He started his career with Oxfam where played a key role in the organisation's response to the international emergency in Rwanda.

Uma Cresswell (Independent)

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

Uma also runs her own international HR consulting business and spent over 25 years in senior HR

roles around the globe. Currently serving as President Emeritus of City Women Network, Uma is passionate about developing talent and in particular, supporting women of colour.

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

The Company operates under the rules of its Memorandum and Articles of Association dated 10 January 2008, as amended on 17th March 2016.

Our current governance structure continues to serve the organisation well and has been instrumental in supporting the delivery of our strategic objectives and helping the organisation and our network successfully navigate through the increasingly challenging external environment. Our governance structure is under review as part of a strategic review, however, it is envisaged that any changes will be in line with our articles of association and will ensure that our network of Club Community Organisations have enhanced opportunity to influence the strategic direction of the organisation at every level within our governance structure. We will continue to work with Sport England to ensure compliance against the new Code of Governance.

Through strong scrutiny of our risk register the Audit and Risk Committee have ensured compliance with organisational policies and in particular our implementation of a significant restructure and financial recovery plan following the end of the organisation's residential contract with the NCS Trust in addition to closely monitoring and challenging the executive on how the organisation's top 5 strategic risks are being managed and mitigated. The top 5 risks continue to focus on the financial impact of funding loss and financial pressures on the 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 approach to Safeguarding, Health & Safety, Cyber Security and staff health and wellbeing.

The Remuneration and Nominations Committee have played a key part in setting parameters for the review of governance arrangements as part of the strategic review and the interim senior leadership arrangements whilst the strategic review progressed to completion. Following the resignation of the organisations independent trustee with financial expertise the committee facilitated interim temporary arrangements to ensure financial support and assurance was in place whilst the open recruitment of a replacement board member came to completion. It is likely that

this process will not be concluded until early in 2023/24 financial year. The committee decided to employ an external agency for this process who had demonstrable experience with improving the diversity of applications for such roles.

The Committee also managed the process of the organisations salary benchmarking exercise which ensures that the staff remuneration packages remain competitive when benchmarked against similar roles within the charity and public 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 the strategic review, how to approach business growth opportunities, the use of unrestricted reserves and the content of key engagement events together with how best 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 £5,250,549 (2022: £5,971,855).

The free reserves of the charity are the unrestricted funds including designated funds less the fixed assets held which in the current year is £5,161,723 (2022: £5,643,559).

The outgoing resources for the year ended 30 June 2023 amounted to £13,043,408 (2022: £25,116,811).

A strategic reserve figure of £2,325,000 (2022: £1,770,000) is considered by the trustees as a reasonable level to retain, to cover up to nine months of budgeted expenditure and used for any unforeseen circumstances. In 2022 considering the current economic outlook, including the 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 in 2023 is £nil and has been integrated into the strategic reserve.

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 £2,897,473 (2022: £2,779,545).

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 as at 30 June 2022 was £200,687. £190,201 was distributed in the year ended 30 June 2023.

As at the 30 June 2023 £28,076 (2022: £221,623) 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 2023.

Senior Leadership and Management Teams

During the reporting period (July 1st 2022 to June 30th 2023), day to day management of the charity was delegated by the trustees to the 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 three members of the SLT and five 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.

Cathy Abraham - Chief Executive Officer

With the delegated authority of the Board, Cathy provides 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.

Cathy maintains a close working relationship with the EFL, ensuring strategic alignment between the two organisations. Acting as ambassador for the EFL Trust, Cathy is the public face of the organisation and builds strategic relationships with stakeholders.

Cathy has been part of the EFL Trust senior team for over 5 years and previously held the position of Director of Operations.

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 teams to exceed challenging targets through identifying and securing business opportunities that align with and add value to the EFL Trust's 2019- 2024 strategy.



New projects for 2023-24 Andy is leading on are the Sky Bet EFL Building Foundations Fund and the Kellogg's sponsorship of our 72 CCO's summer football holiday camps.

Andrew Sellers FCCA - Director of Finance and Operations

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. He also oversees the management of project income, expenditure, and subcontractor distributions for the Trust, and operationally is oversees governance, compliance, contracts, risk and business intelligence.

Adrian Bradley - Head of Health & Wellbeing

Adrian is responsible for the strategic development of our work to tackle health inequalities. Adrian oversees our portfolio of award-winning health interventions and represents the network by managing relationships with a range of national stakeholders and partners. He leads our partnership with Sport England and our commitment to play our part in 'Uniting the Movement'.

Dominik Stingas Paczko - Head of Participation & Community Engagement

Dominik oversees the development of the Trust's strategy in supporting the most disadvantaged in society. This involves generating funding opportunities, capacity building within the network, and creating and maintaining key stakeholder relationships.

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

Mark Welsh - Head of Education & Employability

Mark leads the strategic development of the Education & Employability programmes of the EFL Trust, working with national organisations 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.

Debbie Williams - Head of People

Debbie oversees all People-related activity involved in our workforce's employee lifecycle; working closely with the EFL and sitting on several employee groups, including our Coaching Culture Group, Wellbeing Group and People Advisory Forum.

Using almost 20 years of experience as a HR professional, Debbie drives the power of employee engagement, development and wellbeing throughout the organisation, as well as ensuring the EFL Trust attracts, develops and retains top talent within its workforce for the benefit of the network.



Michelle Robbins - Head of Marketing & Communications

Michelle is responsible for the communication of the EFL Trust message to a wide variety of 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.

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 as part of its commitment to corporate social responsibility, 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.

Delivered by Club Community Organisations in England and Wales, 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 fun based child-centred games. There is also increasing emphasis on learning and development for coaching staff on the Joy of moving approach to child-centred practice.

Headstart

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

Mental Health Transformation Officers are supporting the mental health of children before and after the transition between primary school and secondary school. We are using the two years as action research and hope also to reach out to 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.

FIT FANS

FIT FANS is a 12-week programme, funded by the National Lottery and by local authorities, run at more than 40 Club Community Organisations; 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 launched in Wales; a collaboration between the Football Association of Wales and the EFL Trust, supported by funding from the Welsh Government's 'Healthy Weight: Healthy Wales' programme.

Extra Time Hubs

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

About 20 CCOs are operating or developing Extra Time Hubs and we are working with CCOs to develop their support for older people.

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 are being supported to work alongside the British Red Cross local services and to use the Club Connect initiative to build matchday experiences into local support pathways for refugees and older people experiencing chronic loneliness.

Connecting to the health system

An important aspect of our work is supporting our network of CCOs to understand, navigate and collaborate with the health and social care system.

This involves us supporting individual CCOs and CCO consortia to develop their offer and their connections to public health and the NHS.

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.

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 Play-Off 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.

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 / wellbeing sectors. A total of 53 CCOs ran this programme during this reporting period and rolled out further to a total of 63 CCOs as of September 2023.

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. Delivery of the EFL Trust's NCS programme, which delivered life changing experiences to more than 100,000 teenagers since 2011.



In 2023, EFL Trust were awarded two new contracts to deliver the new NCS Community Grant programme across the North West and East Midlands regions.

Youth Endowment Fund Peer Action Collective

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

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

Phase 1 of PAC concluded during this reporting period and in September 2023, the next phase of PAC was launched with the EFL Trust as delivery partners in the South West and Yorkshire and Humber regions.

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 inspired over 2,000 girls to take up football in their local community through sessions delivered by 34 CCOs.

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

Smart Energy GB

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

In May 2023, the partnership was renewed for a further two years, focused on helping to tackle fuel poverty, especially those who have been impacted by the cost-of-living crisis.

EDUCATION & EMPLOYABILITY

University of South Wales Partnership

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

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

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

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

In May 2023, a new BA Hons degree in Sports Business Management was launched, which became available at 17 EFL Clubs from September 2023. The degree is specifically designed for students who are looking for a career in business and management within the sports industry.

Employability Programmes

In November 2020, 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.

Kickstart was launched in November 2020 and placements were due to conclude during the 2021/22 reporting period, the final year of the project. However, final placements were extended between this reporting period (1st July 2022 to 30th June 2023), with 186 young people involved.

Programme Participants Numbers content

Department	Programme	2022	2023
Education & Employability	USW HE Programme	635	632
Education & Employability	Kickstart	714*	186*
Community Engagement	NCS	10,880	11,015^
Community Engagement	Female Talent ID	2,993 Observations 123 Referrals	N/A Observations 47 Referrals**

Department	Programme	2022	2023
Community Engagement	Youth Endowment Fund Peer Action Collective (YEF PAC) Research Participants	348	538
Community Engagement	YEF PAC Changemakers	27	197
Community Engagement	YEF PAC Peer Researchers	14	1
Community Engagement	Wildcats	218	1,669
Community Engagement	Safer Streets Fund Peer Researchers	N/A	6
Community Engagement	Safer Streets Fund Unique Participants	N/A	203
Health & Wellbeing	Extra Time Hubs	2,672	1,766
Health & Wellbeing	Joy of Moving (Move & Learn)	33,848	35,794
Health & Wellbeing	Joy of Moving (Festivals)	13,406	34,927
Health & Wellbeing	Headstart (CCO delivery in Lancashire)	N/A	1,021 Group Sessions 205 students on 1-2-1 support
Health & Wellbeing	Headstart (CCO delivery in Greater Manchester)	N/A	312 Group Sessions 56 students on 1-2-1 support
Health & Wellbeing	Kids Cup	7,592	12,592
Health & Wellbeing	Girls Cup	5,440	6,368
Health & Wellbeing	FIT FANS (England delivery)	3,043	2,310
Health & Wellbeing	FIT FANS (Wales delivery)	N/A	217^^

Notes:

* Participants engaged between those dates, not new starters during that time period. Kickstart project's final year was during the 2021/22 period but final placements were extended during this 2022/23 reporting period.

^ End of project Dec 2022.

**Observations not counted for 2022 season.

^^ Launched in Wales in April 2023.

Strategic Risks and Risk Management

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

The group has reporting lines directly into the Senior Leadership and Management Teams (SLT / 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 the start of 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 increasing challenges posed by the cost-of-living crisis and ensuring the development of an organisational financial recovery plan following the end of the NCS residential contract and subsequent restructure.

During the year, the ARC members have challenged the executive and closely scrutinised the organisations approach to safeguarding, Health & Safety and cyber security to ensure continued best practice in this area. Following the restructure the committee worked with the executive to ensure any potential negative impact from the organisational restructuring did not detrimentally impact on performance.

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. This provides further assurance to our Board that risks in these areas are effectively controlled.

The executive from the EFL Trust and the EFL continue to meet on a regular basis to ensure 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 :

A focus on business growth remained a key mitigating control during 2022/23 following the end of the NCS residential contract and organisational restructuring. Diversification of income has long been a key strategic risk identified and monitored through our risk management approach, working closely with the Audit and Risk Committee the executive developed a series of financial models based on the potential outcomes of loss of key income. This enabled detailed plans to be put in place for each scenario which were signed off by our Board. As a result of this the organisation was quickly able to mobilise plans to instigate the necessary actions to ensure business continuity and financial viability going forward following the end of the contract.

Refer to the financial summary (Page 24) for further details.

Our key priority during 2022/23 remained 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. Towards the end of the financial year, we received the extremely positive news that we had been successful in this objective, although formal completion of the contract was likely to take place early in the 2023/24 financial year.

We were successful in supporting our CCOs to secure 2 regions of 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.

It was also our aim to work closely with the EFL Commercial team to explore opportunities during commercial sponsorship and partnering discussions for CSR projects that could be delivered and / or supported by the EFL trust and network of Club Community Organisations.

Financial / Funding Financial Performance / Financial Viability:

Financial Recovery plan and Cost of Living Crisis - The trustees have closely monitored the ongoing financial recovery plan and the impact of the Cost-of-Living Crisis on the Trust and the impact on its ability to continue as a going concern. Following a review of the Trust's cash flow the trustees believe the organisation is on a positive trajectory and 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 standing agenda item at each weekly Senior Leadership meeting allows for review and challenge of any new business opportunities 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 salary benchmarking review was completed in 2022/23 to ensure that the remuneration package offered to staff remains competitive when benchmarked against comparable roles across the charity and public sector.

Our People Advisory Forum meets on a regular basis and continue to influence the review and development of key people policies, communications, and the organisation of staff events.

The People Advisory Forum have helped shape the development of our next staff satisfaction survey which will be carried out independently during the early part of 2023/24 financial year. The last survey was carried out in 2021 and we hope for a similar level of engagement and positive results whilst recognizing that the organisation has been through significant change this financial year.

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

As a result of the strategic review we paused our plans to implement a coaching culture throughout the organisation, however, plans have been put in place to restart this project commencing with all staff and manager training in the early part of 2023/24. A comprehensive annual training and development programme is in place which is reviewed and approved by Remuneration and Nomination Committee.

Reputation

The EFL Trust adopts a proactive approach to mitigating reputational damage through comprehensive communications and marketing planning in addition to maintaining positive relationships with key stakeholders. The appointment of a specialist public affairs agency by the EFL in 2021 continues to have a positive impact on the access to key policy makers across both the



EFL and EFL Trust. This has helped maintain our reputation as a trusted partner with a strong reputation on delivering real impact through our network of Clubs and CCOs.

The EFL Trust continues its close working relationship with the EFL regarding mitigation of potential reputational damage because of any incidents within the EFL or the EFL Trust network of Clubs and CCOs.

The EFL Trust continues to work very closely with the EFL to deliver improvements and community impact in the areas of Equality, Diversity and Inclusion, Environmental sustainability and measuring Community Impact. Close working to promote the excellent work of the Clubs and their CCOs in the community resulted in another highly successful "Week of Action" early in 2023 the week coincided with the launch of the Community Impact Report which detailed the social return on investment and positive impact that football clubs are having in their communities. We were also able to provide all Clubs and CCOs with individual impact reports which will be integral to providing evidence to key funders and decision makers at a local and regional level.

We continue to work with the EFL to produce the "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 the use of social media linked to the organisation. Staff have received media training, and a crisis communications procedure is in place that would be executed in the event of an incident that emerges within the public domain that could cause reputational damage.

Governance

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 with all elements of the Sport England Code of Governance (Tier 3), and are working with Sport England to develop an action plan that will ensure compliance with the requirements of the new code can be achieved.

The EFL Trust has a strategic plan which covers the period 2019 – 2024. The plan is currently under review and the aim is to launch our new strategy in spring 2024. During 2022/23 we have developed a comprehensive stakeholder engagement plan to ensure that the new strategy reflects the needs of the Club and CCO network together with key partners.

During 2022/23 the CCO network continued with their governance and management improvements following the assessments against the revised Capability Code of Practice, the levels of overall compliance with the code increased throughout the year with only a very small number of CCOs whose clubs were promoted into the EFL from the National League still in the early stages of their

improvement journey. We continue to provide support and guidance to specific CCOs on areas of the code that have been identified for improvement.

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

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. 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 Plus certified.

Our Environmental Sustainability Work

Our work on environmental sustainability has continued to grow during the reporting period of July 2022 to June 2023.

The EFL Trust continues to support our immediate supply chain network of Club Community Organisations to meet the environmental governance requirements in our Capability Code of Practice due diligence process. In addition, there have been notable developments in our own environmental governance and reporting.

Since October 2022, we have adopted a shared approach to environmental sustainability with the EFL, supporting an Environmental Sustainability Officer to work across both organisations.

This is helping to align our organisational approaches and supports our objective of fostering greater collaboration between Football Clubs and their Community Organisations on issues such as environmental sustainability.

We have focused on the following initiatives this year to reduce our environmental impact:

- Continued hybrid working and online meeting arrangements for the entire organisation.
- Continued participation in the workplace electric vehicle salary sacrifice scheme.
- Supporting the EFL in sharing energy reduction messages in our shared office space at EFL House in Preston.
- Increasing the scope and robustness of the environmental data we collect to understand our impact.
- Introduction of staff engagement initiatives; including placing 'Environmental Sustainability' as a standing item on the Trust's People Advisory Forum, as well as running a variety of education and engagement activities throughout the year.

We also increased the support for sharing environmental messaging in the communities we serve. This was achieved through joint support with EFL of the "Green Football Weekend", which saw many of our Club Community Organisations supporting their Clubs in engaging local fans and communities on environmental sustainability issues.

Although this influence is not measured in absolute terms via our carbon footprint, we view community outreach as a particularly important avenue for our ongoing commitment to environmental sustainability.

Carbon Footprint

During the reporting period of July 1st 2022 and June 30th 2023, the EFL Trust's absolute carbon footprint was 84.8 tonnes of carbon dioxide equivalent (tCO₂e).

This is a reduction of 17 tCO₂e on last year's footprint. Our overall emissions reduction on our 2019 baseline are 64.77 tCO₂e (43.3%).

Our footprint per FTE employee in 2022/23 was 1.38 tCO₂e, the same as for 2021/22. This is a reduction of 1 tCO₂e per head since 2019 (42.05%).

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

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

Our footprint findings and initial Carbon Reduction Plan can be accessed on our website: <https://www.efltrust.com/wp-content/uploads/2022/08/Carbon-Reduction-Plan-.pdf>

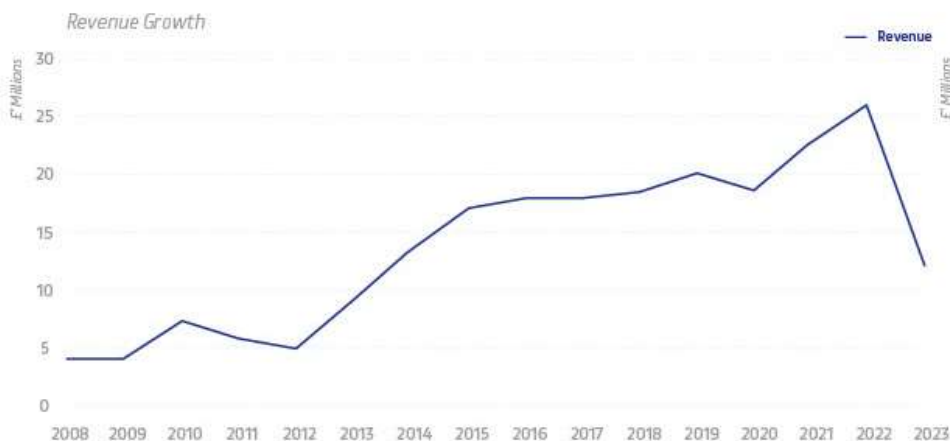
Financial Review

OUR FINANCES – SUMMARISED

Our Growth

Since incorporation, income has increased from £4.0m in 2008 to £12.3m in 2023. Total revenue has reduced by £13.7m from £26.0m in 2023.

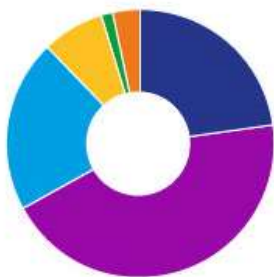
Graph 1 below illustrates EFL Trust's movement year on year.



Our Income

Graph 2 - EFL Trust - Income By Department Year Ending June 2023 (2022)

Overall income decreased by 53%, there were substantial decreases of income in Community and Participation and Health and Wellbeing. The two most significant reductions in revenue are £9.5m due to non renewal of the National Citizen Service residential contract and £3.5m due to the end of funding received from the Department of Work and Pensions in relation to Kick Start.

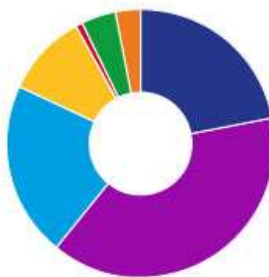


	2023	2022
PFA & EPL	22.8%	(10.8%)
COMMUNITY AND PARTICIPATION	44.4%	(56.9%)
EDUCATION AND EMPLOYABILITY	20.6%	(23.7%)
HEALTH & WELLBEING	7.6%	(6.5%)
Other / Interest	1.4%	(0.2%)
EFL "in kind" support	3.2%	(1.9%)

Our Spend

Graph 3 - EFL Trust - Expenditure By Department Year Ending June 2023 (2022)

Expenditure totals £13.0m in 2022/23 (£25.1m; 2021/22). This is a decrease of £12.1m from 2021/22.



	2023	2022
PFA & EPL	22%	(11%)
COMMUNITY AND PARTICIPATION	39%	(54%)
EDUCATION AND EMPLOYABILITY	21%	(24%)
HEALTH & WELLBEING	10%	(8%)
NETWORK GRANTS	1%	(2%)
Other / Interest	4%	(0%)
EFL "in kind" support	3%	(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 preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to Auditor

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

- so far as they are each aware, there is no relevant audit information of which the charitable company's auditor is unaware; and



- each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Saffery LLP will therefore continue in office. The Trustees Report, including the Strategic Report, has been approved by the Board of Trustees and signed on behalf of the Board on 20th March 2024

A handwritten signature in black ink, appearing to read "L Scully".

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 2023 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 2023 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Identifying and assessing risks related to irregularities:

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

regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

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

Audit response to risks identified:

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

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

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

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



Use of our report

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

Saffery LLP

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

Chartered Accountants

Statutory Auditors

Mitre House

North Park Road

Harrogate

North Yorkshire

HG1 5RX

Date: 20/03/2024

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

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

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

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 35 to 57 form an integral part of these financial statements.

Balance sheet as at 30 June 2023

	Notes	Group		Charitable company	
		2023	2022	2023	2022
		£	£	£	£
Fixed assets					
Tangible fixed assets	7	60,750	106,673	60,750	106,673
Investments	8	-	-	1	1
Current assets					
Debtors	9	722,033	2,801,217	537,601	2,890,443
Cash at bank and in hand		6,511,972	9,878,594	6,476,138	9,672,207
		<u>7,234,005</u>	<u>12,679,811</u>	<u>7,013,739</u>	<u>12,562,650</u>
Creditors: amounts falling due within one year	10	(2,044,206)	(6,814,629)	(1,911,047)	(6,730,955)
Net current assets		<u>5,189,799</u>	<u>5,865,182</u>	<u>5,102,692</u>	<u>5,831,695</u>
Net assets		<u>5,250,549</u>	<u>5,971,855</u>	<u>5,163,443</u>	<u>5,938,369</u>
Funds:					
Unrestricted funds		-	-	-	-
Restricted funds		28,076	221,623	28,076	221,623
Designated funds		5,222,473	5,750,232	5,135,367	5,716,746
	12	<u>5,250,549</u>	<u>5,971,855</u>	<u>5,163,443</u>	<u>5,938,369</u>

The notes on pages 35 to 57 form an integral part of these financial statements.
These financial statements were approved by the Board of trustees on 20/03/ 2024
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 2023*

	Note	2023 £	2022 £
Net cash inflow/ (outflow) from operating activities	13	(3,490,593)	1,223,521
Returns on investments and servicing of finance	14	121,230	4,764
Capital expenditure and financial investment	14	2,741	(95,107)
		<hr/>	<hr/>
Cash inflow/(outflow) before use of liquid resources and financing		(3,366,622)	1,133,178
Financing		-	-
		<hr/>	<hr/>
Increase / (decrease) in cash in the year		(3,366,622)	1,133,178
		<hr/> <hr/>	<hr/> <hr/>
		2023	2022
Reconciliation of net cash flow to movement in net funds			£
Increase / (decrease) in cash in the year		(3,366,622)	1,133,178
Cash at bank and in hand:			
At 1 July 2022		9,878,594	8,745,416
		<hr/>	<hr/>
At 30 June 2023		6,511,972	9,878,594
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 34 to 57 form an integral part of these financial statements.

Notes to the accounts for the year ended 30 June 2023

1. Accounting policies

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

Basis of preparation

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

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

Reconciliation with Generally Accepted Accounting Practice

In applying the accounting policies required by FRS102 and the Charities SORP, a sum of £389,521 of "in kind" support by EFL has been added to both income and expenditure in the 2023 figures and £499,751 in the 2022 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 29. 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

Debtors

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

Notes (continued)

1. Accounting policies (continued)

Creditors

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

Pension costs

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

Taxation

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

Notes (continued)

2. Income from Donations and Charitable Activities

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

Unrestricted funds in 2023 were received from the Professional Footballers Association £2,800,000 (2022: £2,800,000 and miscellaneous sources amounting to £nil (2022: 41,200)).

A Management Fee totalling £1,555,838 (2022: £3,455,279) received for National Citizen Service is classified as unrestricted funds.

The Football League Limited provided "in kind" donations of goods and services £389,521 (2022: £499,751).

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 2023 are filed with the Registrar of Companies. A Gift Aid donation of the taxable profit of £87,106 (2022: £33,486) was made to The Football League (Community) Limited.

	2023	2022
	£	£
Turnover	261,100	100,000
Cost of sales	(170,625)	(60,375)
	<hr/>	<hr/>
Gross profit	90,475	39,625
Administrative expenses	(3,369)	(3,300)
	<hr/>	<hr/>
Operating profit	87,106	36,325
Gift aid donation to The Football League (Community) Limited	(87,106)	(33,486)
	<hr/>	<hr/>
Profit/(Loss) for the year	-	2,839
	<hr/> <hr/>	<hr/> <hr/>
The aggregate of the assets, liabilities and funds was:		
	2023	2022
	£	£
Assets	370,914	206,388
Liabilities	(370,913)	(206,387)
	<hr/>	<hr/>
Funds	1	1
	<hr/> <hr/>	<hr/> <hr/>

Notes (continued)

4. Investment income

	2023	2022
	£	£
Bank interest receivable	121,230	4,764

5. Resources expended

Group	2023	2022
	£	£
(i) Analysis of total resources expended		
Staff costs	3,133,984	2,861,292
Support costs	1,084,539	1,372,486
Other direct costs	8,824,885	20,883,033
	<u>13,043,408</u>	<u>25,116,811</u>
	£	£
(ii) Analysis of support costs		
Telephone, postage, stationery and printing	63,730	82,684
Employee medical costs	33,918	57,789
Motor, meeting and travel costs	170,924	225,931
Staff training and advertising	69,169	142,802
Subscriptions and printing	43,965	36,383
Marketing	87,026	180,257
Legal & professional costs	306,652	278,862
Depreciation and financial costs	83,948	88,190
Computer system support	111,184	152,701
Rent, rates, light, heat & cleaning costs	91,823	91,277
Governance Costs	22,200	35,610
	<u>1,084,539</u>	<u>1,372,486</u>

Notes (continued)

5. Resources expended (Continued)

(iii) Analysis of other direct costs

	2023	2022
	£	£
Donations to schemes	8,802,685	20,847,423
Other costs	22,200	35,610
	<u>8,824,885</u>	<u>20,883,033</u>

(iv) This is stated after charging

	£	£
Auditors remuneration	21,000	21,000
Depreciation	43,182	28,014
Trustees expenses	1,415	2,212
	<u>65,597</u>	<u>51,226</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.

Within other direct costs there was a reduction of £310,771 relating to a reclassification of management charges which had historically been included within costs. In line with the charity's reserves policy, any amounts in excess of the strategic reserves will be planned for investment by the Trustees to further the charity's objectives.

Notes (continued)

6. Staff numbers and costs

Group	2023	2022
	£	£
Employee costs during the year amounted to:		
Wages and salaries	2,661,105	2,374,488
Social security costs	264,963	264,509
Other pension costs	207,916	222,295
	<u>3,133,984</u>	<u>2,861,292</u>
	<u><u>3,133,984</u></u>	<u><u>2,861,292</u></u>
Average monthly number of persons employed by the Company during the period excluding directors:	58	70
	<u><u>58</u></u>	<u><u>70</u></u>

None of the trustees received any remuneration in respect of their services as directors of the Company (2022: £nil). The expenses received by trustees in the year totals £1,414 (2022: £2,212).

Total contributions to the defined contribution scheme amounted to £207,916 (2022: £222,295). Payments of £nil were outstanding as at 30 June 2023(2022: £nil).

There was no employees paid between £100,000 and £110,000 in the period (2022: one).

There were three employees paid between £70,000 and £80,000 (2022: two)

There were three employees paid between £60,000 and £70,000 (2022: two)

During 2022-23, employee benefits of the key management personnel of the Trust comprising the Chief Executive Officer and an average of 8 within the Senior Management Team total £712,367 (2022: £787,683). No restructure costs were included in the calculation of the Senior Management Team Total. Trustee roles are voluntary and received £nil remuneration (2022: £nil).

Redundancy costs of £284,317 (2022: £nil) are included within Wages and Salaries, due to the restructure of the organisation. Of these, £188,450 (2022: £nil) were ex-gratia payments. Additional information on the total restructuring costs incurred by the company can be found at Note 12.

Notes (continued)

7. Tangible fixed assets

Group	Computer Hardware & Fittings £	Computer Software £	Office Equipment £	Total £
Cost				
At 1 July 2022	150,461	97,229	9,243	256,933
Disposals	(10,793)	-	-	(10,793)
At 30 June 2023	139,668	97,229	9,243	246,140
Depreciation				
At 1 July 2022	(108,231)	(35,674)	(6,355)	(150,260)
Charge in year	(17,822)	(23,049)	(2,311)	(43,182)
Depreciation Eliminated of Disposal	8,052	-	-	8,052
At 30 June 2023	(118,001)	(58,723)	(8,666)	(185,390)
Net book value				
At 30 June 2022	42,230	61,555	2,888	106,673
At 30 June 2023	21,667	38,506	577	60,750

Notes (continued)

7. Tangible fixed assets (Continued)

Charity	Computer Hardware & Fittings £	Computer Software £	Office Equipment £	Total £
Cost				
At 1 July 2022	150,461	69,225	9,243	228,929
Disposals	(10,793)	-	-	(10,793)
At 30 June 2023	<u>139,668</u>	<u>69,225</u>	<u>9,243</u>	<u>218,136</u>
Depreciation				
At 1 July 2022	(108,231)	(7,670)	(6,355)	(122,256)
Charge in year	(17,822)	(23,049)	(2,311)	(43,182)
Depreciation Eliminated of Disposal	8,052	-	-	8,052
At 30 June 2023	<u>(118,001)</u>	<u>(30,719)</u>	<u>(8,666)</u>	<u>(157,386)</u>
Net book value				
At 30 June 2022	<u>42,230</u>	<u>61,555</u>	<u>2,888</u>	<u>106,673</u>
At 30 June 2023	<u>21,667</u>	<u>38,506</u>	<u>577</u>	<u>60,750</u>

Notes (continued)

8. Investments

Group and charitable company	Shares in subsidiary	
	2023	2022
	£	£
Cost and net book value		
Investment in subsidiary	1	1
	<u>1</u>	<u>1</u>

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

	Group		Charitable company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	606,622	1,011,530	477,801	1,011,530
Other debtors	7,500	18,219	7,500	18,219
Amount due from intercompany debtors	-	-	-	89,226
Prepayments and accrued income	107,911	1,771,468	52,300	1,771,468
	<u>722,033</u>	<u>2,801,217</u>	<u>537,601</u>	<u>2,890,443</u>

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

10. Creditors: amounts falling due within one year

	Group		Charitable company	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	102,515	56,927	102,432	56,927
Other creditors	-	-	-	-
Accruals and deferred income	1,868,717	6,660,699	1,757,117	6,597,021
Amount due to intercompany creditors	-	-	-	-
Social security and other taxes	72,974	97,003	51,498	77,007
	<u>2,044,206</u>	<u>6,814,629</u>	<u>1,911,047</u>	<u>6,730,955</u>

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

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

Notes (continued)

11. Analysis of net assets between funds

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

Notes (continued)

12. Reconciliation of movements in funds

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

The net movement of unrestricted funds was a decrease of £527,759 (2022: increase of £737,967).

The decrease of unrestricted funds included £493,691 of restructuring costs, which were utilised from the strategic reserve following the loss of the National Citizen Service residential income. £20,000 was funds distributed to towards the delivery of programmes. £35,913 was utilised against expenses towards the future strategy of the organisation. £190,201 was released to Club Community Organisations for Business Development Grants.

£576,000 was allocated in the year ended 30 June 2022 to provide a £8,000 Business Development Grant to support all 72 Club Community Organisations for new projects and infrastructure and is shown within designated funds. The £190,201 relates to the distribution of these New Business Grants, distributed in the year ending 30 June 2023. The movement of £10,486 is an underspend from the total allocation, which the has been transferred to Designated Funds to be determined how to be utilised by the Board of Trustees.

The net movement of restricted funds was a decrease of £193,547 (2022: increase of £131,556). The restricted funding relates to funds received in 2023, 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 2023.

Notes (continued)

12. Reconciliation of movements in funds (Continued)

In order to protect the charitable company from any unforeseen adverse movements in income or expenses, the trustees have designated a sum of £2,325,000 of the free reserves of the charitable company as a strategic reserve, being 9 months of budgeted expenses. The trustees will consider the best use of the remaining unrestricted funds over the course of the coming 12 months.

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

Group	2023 /£	2022 £
Net incoming resources	(721,306)	869,523
Investment Income	(121,230)	(4,764)
Depreciation	43,182	28,014
Decrease/(Increase) in debtors	2,079,184	(1,790,375)
Increase/(Decrease) in creditors and deferred income	(4,770,423)	2,121,123
Net cash inflow / (outflow) from operating activities	(3,490,593)	1,223,521

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

	2023 £	2022 £
Cash inflow from returns on investments and servicing of finance		
Interest receivable and other similar income	121,230	4,764
Cash outflow from capital expenditure and financial investment		
Payments to acquire tangible fixed assets	-	95,107

Notes (continued)

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.

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 (2022: £nil).

At the year end, FLT Community Trading Limited owed £nil to the Football League Community Limited (2022: £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 £749,354 (2022: £378,777). At the year end the Football League (Community) Limited was owed £nil by the Football League Limited in 2022 the Football League (Community) Limited owed the Football League Limited £nil.

In addition, the Football League Limited donated goods and services to the charitable company on a free of charge basis to a value of approximately £389,521 (2022: £499,751). In compliance with the requirements of FRS102, these amounts have been added to income and expenditure in the appropriate years.

17. Ultimate parent company and controlling party

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

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

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



Notes (continued)

17. Ultimate parent company and controlling party (Continued)

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

Notes (continued)

18. Comparative Information

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

Notes (continued)

18. Comparative Information (Continued)

Comparative Incoming Resources

Group	Unrestricted	Restricted	2022	2021
	funds	funds		
	£	£	£	£
National Citizen Service Trust	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
	6,296,479	19,585,091	25,881,570	21,731,200
	6,296,479	19,585,091	25,881,570	21,731,200

Notes (continued)

18. Comparative Information (Continued)

Comparative Analysis of net assets between Funds

Group	Unrestricted funds	Designated funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£	£
Fund balances at 30 June 2022 represented by:					
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

Charitable company	Unrestricted funds	Designated funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£	£
Fund balances at 30 June 2022 represented by:					
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)

18. Comparative Information (Continued)

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
Designated funds	3,242,265	-	(121,924)	659,204	3,779,545
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total designated funds	5,012,265	-	(497,237)	1,235,204	5,750,232
General funds					
Total general funds	-	6,301,243	(5,066,039)	(1,235,204)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	5,102,332	25,986,335	(25,116,812)	-	5,971,855
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



Notes (continued)

Officers for the year ending 30 June 2023

Directors

Liam Scully

Charlotte Hill OBE

Roger Davidson

Robbie Drye – resigned 26 September 2022

Trevor Birch

Deborah Jevans CBE – resigned 8 June 2023

Andy Williamson OBE

John Hudson – resigned 18 July 2022

Dave Palmer – appointed 18 July 2022

Nick Perchard

Louise Gear

Uma Cresswell

Carol Shanahan

Company Secretary

Catherine Abraham

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.

Notes (continued)

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

Post Balance sheet Events

Directors

Liam Scully
Charlotte Hill OBE – resigned 26 February 2024
Roger Davidson
Trevor Birch
Andy Williamson OBE
Nick Perchard
Louise Gear
Uma Cresswell
Carol Shanahan OBE
David Palmer
Caroline Artis – appointed 28 November 2023

Company Secretary

Catherine Abraham

Senior Management Team

Debbie Cook – Appointed Director of Community – appointed 26 February 2024
Catherine Abraham - Appointed interim CEO – 1 January 2023 to 25 February 2024
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 – appointed January 2023
Michelle Robins – Head of Marketing & Communications
Debbie Williams – Head of People – appointed September 2022
Mark Walsh – Head of Education & Employability – appointed April 2023