



The Football League (Community) Limited  
Trustees' report and financial statements  
30 June 2025

**The Football League (Community) Limited Trustees'**  
**Report and Financial Statements for the year ended 30 June 2025**



Registered number 6469948.

Charity registered number 1132689.

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## Annual Report 2024/25

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

The last twelve months have been significant for EFL in the Community, following the launch of our 2024–2029 strategy, a bold five-year plan focused on collaboration, leadership, and service.

The strategic direction has set the tone for how we will continue to support our network of Football Club charities to grow their impact, and to ensure that their work is recognised and celebrated at every level.

Programme and activity delivery across the 72 Football Club charities has reached new heights - with over 1.1 million participants engaged in community programmes which delivered more than 800,000 session hours. The social value generated reached £1.24 billion - a powerful reflection of the tangible impact our programmes have on individuals, families, and communities.

This figure, calculated using robust academic methodology, demonstrates the return on investment football and community can have – underscoring the vital role our network plays in addressing societal challenges such as health inequalities, youth engagement, and social inclusion.

The report was delivered as part of our Annual Club and Community meeting, an opportunity for Club and Community leaders to come together to collaborate, share best practice and innovation.

Our growing delivery and influence reflect the scale, credibility, and impact of our network – and the trust placed in us to help address some of society's most pressing challenges.

We've the privilege of engaging directly with senior political leaders across the network on several occasions and also in Parliament, and our network's collective social value was highlighted during the Department for Culture, Media & Sport's Oral Questions where Stephanie Peacock MP and Minister for Sport, Tourism, Civil Society and Youth described Football Club charities as using "the power of sport to change lives" through their charitable and community activities.

The EFL Week of Action in November and our Community Weekends in February shone a spotlight on the Clubs' impact transcending far beyond the football pitch, their growing impact, and that they are key pillars in community life.

Our storytelling focus, bringing the power of our Football competitions and our Clubs' position at the heart of their communities has engaged key audiences across digital, broadcast and media channels once again, helping to showcase the life-changing impact of our programmes.

During the period, my appointment to the EFL Board has further strengthened the voice of Community around the table, adding understanding and strength to an already embedded commitment to people in the areas surrounding our Clubs.

The leadership team in place are driving the change and innovation required to deliver our ambitious mission and the successes acknowledged in the Director of Community's report are testament to the hard work and dedication of the team over the past twelve months. I applaud the whole team and their ongoing commitment to strengthen and create change in our EFL communities.

## Director of Community Report

As Director of Community, I am pleased to present a summary of the key organisational, strategic and programme milestones achieved by EFL in the Community between July 2024 and June 2025.

This period marked significant growth in our mission to equip and empower 72 organisations to tackle diverse social challenges - harnessing the power of football to change lives and strengthen communities across England and Wales.

A notable development has been the establishment of dedicated teams within EFL in the Community, designed to strengthen our role as a connector between local delivery and national influence. These teams are helping ensure we are the Club charities' biggest supporter.

The Projects and Participation Team is working closely with Club charities to shape initiatives that tackle inequalities and improve lives - whether through health, education, employability, or community connection. We listen, co-design, and deliver with purpose, ensuring that solutions are tailored to the communities they serve.

Meanwhile, the Supporting Club Charities Team has committed to extensive engagement across the network, building strong relationships and understanding local needs. This engagement has led to vibrant communities of practice and forums where charities can share insights, challenges, and innovations - creating a culture of continuous improvement.

Although our work, and that of our network, is considered 'off the pitch', a significant moment for the organisation was seeing EFL in the Community represented on the back of all EFL shirts throughout the 2024/25 season. This is a powerful symbol of both how our Clubs are embedded at the heart of their communities and the EFL's commitment to social impact in those communities. The presence of EFL in the Community on the shirts, as well as being symbolic, triggers conversations we want to have about their work.

In the summer of 2024, the Kellogg's Football Camps kicked off, with Kellogg's offering free football sessions at holiday provision delivered by Club charities throughout England and Wales. This wonderful new partnership saw more than 58,000 camp attendances across the network in its first year, and we saw a large amount of EFL players also getting involved in playing football with the children during the school holidays.

We also marked the 10th anniversary of Ferrero's Joy of moving programme with a special event, alongside our long-standing partners, at the Houses of Parliament, celebrating a decade of youth engagement and inspiring the joy of play in schools.

Our powerful stories — and our latest insights into scale and reach — were revealed during November's EFL Week of Action and showcased at our Beyond the 90: Impact in Action event at Charlton Athletic's The Valley.

This gathering brought together individuals from across the country whose lives have been positively transformed by the work of Club charities. Under one stadium roof, we celebrated their stories, highlighted the scale of our collective impact, and reinforced the vital role football plays in driving social change.

The EFL Community Awards, held at Parliament, recognised the outstanding contributions of our Club charities, the inspiring and engaging players involved in community and the wonderful and eclectic programmes out there.

Our storytelling focus has engaged national media, with features across broadcast, digital and print, with regular features on ITV and Sky Sports helping to showcase the life-changing impact of our programmes. At Wembley, we embedded community into the five major EFL Finals by integrating powerful stories and the impact into the heart of the matchday experience. This included organising multiple VIP trips for individuals nominated by Clubs. These efforts ensured that the social impact within EFL communities was celebrated on our biggest stage.

This storytelling provides a strong narrative to ensure that key audiences understand the powerful impact of our charities and their ability to change lives.

Earlier this year, funding was awarded to select Football Club charities offering walking football for people living with Parkinson's and other neurological conditions — a collaboration between Parkinson's UK, the FA, and EFL in the Community.

Funding from the Sky Bet EFL Building Foundations Fund continued to be distributed across the network, sparking visible improvements in facilities and bringing new community spaces to life — enabling better access and opportunities for countless individuals.

We've hosted more impactful events than ever before, bringing together staff from Clubs and their charities to share ideas, learn from one another, and strengthen collaboration across the network. Whether in-person or online, these gatherings have helped foster a culture of peer-to-peer learning and continuous improvement.

As well as our Annual Club & Community Meeting, a Capital Projects Support event was held at The Nest in Norwich — one of the country's leading community football facilities — where dozens of charities were brought together to help them on their capital project journey.

In terms of political engagement, during the period we have supported the Home Office Safer Streets Campaign launch at Derby County Football Club, where we spoke alongside the Home Secretary, and colleagues have had the honour of engaging with the Royal Family, including attending events at Buckingham Palace with Her Majesty Queen Camilla, celebrating the BBC's 500 Words competition and the talented young writers behind it. We also met HRH Prince Edward at Peterborough United, where we discussed our work across the wider youth space - showcasing how Football Clubs are uniquely positioned to inspire and engage young people.

As we reflect on the progress made between July 2024 and June 2025, it's clear that this has been a year of momentum, ambition, and meaningful impact. Our network of Club charities continues to be a powerful force for good, and the strides we've taken together — from strategic growth to programme delivery — are testament to the dedication, innovation, and collaboration that define EFL in the Community.

Looking ahead, we remain focused on deepening our impact, expanding our reach, and strengthening the infrastructure that supports our network. We will continue to champion the role of football in tackling complex social issues and ensure our work is recognised at every level — from local communities to national policy.

With a focussed, dedicated and innovative team in place, I look forward to building on this foundation in the year ahead, as we continue to harness the power of football to change lives and strengthen communities across England and Wales.

**Debbie Cook**

## Operational Review

The 2024/25 operational period has seen growth, innovation, and impact across EFL in the Community programmes and charity support, with Football Club charities delivering a diverse range of initiatives that support the network to develop greater social value and create stronger and healthier communities. These programmes have engaged tens of thousands of people across England and Wales, and this review outlines and highlights the reach and effectiveness of each initiative.

The EFL in the Community Strategy 2024–2029 is driven by a commitment to enhance and amplify the capacity and capability of EFL Club charities, support the network in generating greater social value, and create stronger, healthier communities through collaboration, leadership and service.

Central to this strategy are two strategic pillars. The first, 'Enabling Club Charities' Success', focuses on building the capability and growing the capacity of Club charities by creating a trusted culture of tailored support and development to the network. The second, 'Impactful Club Charity Programmes', aims to improve the network's programmes to directly address and reduce inequalities, enhancing the quality of life and opportunities within EFL communities.

### Enabling Charity Success

During the period, the Supporting Football Club charities team has been further resourced to collaborate, lead, and serve all Football Club charities. Following an organisational restructure and the extension of Sport England System Partner funding the team now encompasses specialist leads in health, education, community cohesion and inclusion. The additional resource complements the existing support, which was previously tailored to the requirements of the Capability Code of Practice.

The team's strategic priorities focus on building capacity, providing expert advice, guiding opportunities, and fostering key strategic relationships across the network. Activities include bespoke support for governance such as safeguarding audits, board effectiveness, and trustee engagement; advancing education and employability through apprenticeship pathways and strategic funding conversations; enhancing health outcomes via targeted delivery, partnerships, and government insights; and promoting community cohesion by developing initiatives to bridge social divides, including crime reduction, rehabilitation, and support for refugees and veterans. These actions underpin sustainable organisational growth and robust connections within and across Football Club charities.

Over the last 12 months there has been a focus on developing a shared services approach across EFL and EFL in the Community. A shared service organisational model is where a central unit within or between organisations provides support functions. This has allowed EFL in the Community to benefit from expert subject matter support, avoids repetition and maximises resources in the most effective way. This shared services model is delivered throughout EFL departments including the People, Finance, Communications, EDI, Legal and Safeguarding teams.

### Impactful Programmes

*Programmes & Participant Numbers – 2024/25*

### Kellogg's Football Camps

The Kellogg's Football Camps are fun, inclusive football sessions for children run in partnership with EFL Clubs across England and Wales, and their charities, offering both free places obtained through codes from promotional cereal boxes and paid-for places. Led by qualified coaches, these camps develop football skills, confidence, and teamwork in a supportive environment, with activities including skills training, games, matches, and even visits from club staff and players. The first year of programme delivery took place during the summer school holidays of 2024 with more than 58,000 attendances.

Kellogg's Football Camps	2023 Participants n/a	2024 Participants 24,311
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### University of South Wales Partnership

Since 2013, EFL in the Community and the University of South Wales (USW) have delivered Higher Education programmes including Foundation Degrees in Community Football and Sports Coaching, top-up BSc (Hons) degrees in these subjects, and a BA Hons Sports Business and Management degree. Delivered via a 'flipped classroom' model, students learn through work-based experience at their clubs alongside USW's academic curriculum. Graduates have progressed into roles across Football Club charities and the wider sports sector. Figures are based on the academic year.

USW Programmes	2023/24 Participants 652	2024/25 Participants 702	Change +50
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### Joy of moving

A total of 28 Football Club charities delivered the Joy of moving Project and Festivals. The Joy of moving Project is a mixture of in-classroom and activity-based learning, delivered to children aged 9-10. Over a six-week period, each child gets nine hours of dedicated learning about the importance of getting active, the connection between the body and mind, hydration, meal planning and balanced diets based on the NHS Eatwell Guide – all through fun games and activities inspired by the unique Joy of moving methodology.

The Joy of moving Festivals, which are delivered to whole school cohorts, encourage children of all ages and abilities to move through play with simple and fun Joy of moving games that are delivered over a half, or whole, day during the summer term. Figures are based on the academic year, and in both the 2024 and 2025 academic years, participant numbers exceeded delivery targets.

During the 2024/25 period, participant engagement in the programme has seen a decline, largely influenced by delivery partners not fully meeting their engagement targets. In response, we have implemented a more proactive programme management approach—offering enhanced support to delivery partners and introducing closer monitoring to help ensure progress toward agreed targets for the 25/26 period.

Joy of moving

	2023/24 Participants	2024/25 Participants	Change
Joy of moving			
(Project)	36,665	36,528	(137)
(Festivals)	43,397	39,842	(3,555)

### Utilita Kids & Girls Cup Competitions

Football Club charities coordinate local tournaments and school outreach, giving children the chance to represent their school and Football Club. They manage logistics, coaching, and progression to regional and national finals, often culminating in matches at iconic stadiums like Wembley during EFL Finals.

	2024 Participants	2025 Participants	Change
Kids Cup	13,960	14,940	+980
Girls Cup	6,736	6,966	+230

### FIT FANS Wales

Rising levels of obesity continue to be a major challenge to public health. FIT FANS is a 12-week programme providing people aged 35-65 with an opportunity to make lifestyle changes, lose weight, get fitter and lead a more active life. FIT FANS has helped thousands of people to achieve long-term reductions in weight, waistline, blood pressure and health risk. In the 2023/24 season FIT FANS launched in Wales, supported by funding from the Welsh Government's Healthy Weight: Healthy Wales programme.

	2024 Participants	2025 Participants	Change
FIT FANS	624	705	+81

### Headstart

The Headstart programme, delivered in partnership with Football Club charities across the North West of England, supports pupils as they transition from primary to secondary school - focusing on their mental health and emotional wellbeing.

Led by trained Mental Health Transformation Officers, the initiative brings expert-led workshops into schools, offering targeted, one-to-one early intervention and practical strategies to help children build resilience, confidence, and coping skills. Staff involved in the programme are equipped with youth mental health training, ensuring they can identify and support pupils who may be struggling.

Delivery ended in Lancashire in July 2024 and continued across Greater Manchester.

Headstart Greater Manchester	2024 Participants 1,086	2025 Participants 1,409	Change +323
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### Creative Minds

A school-based mental wellbeing initiative developed by EFL in the Community and the Professional Footballers Association, where player ambassadors engage with pupils in conversations about mental health and the positive impact of sport.

Delivered by 15 EFL Club charities, the programme, launched for the first time in 2024, included a creative t-shirt design competition to help children express what they've learned. Figures based on academic year.

Creative Minds	2023/24 Participants n/a	2024/25 Participants 502
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### Parkinson's Walking Football

Fifteen EFL Football Club charities across England received a £45,000 funding boost in April 2024 to deliver specialist walking football sessions for people living with neurological conditions, including Parkinson's.

This initiative is part of a collaborative effort between EFL in the Community, Parkinson's UK, and the Football Association, aiming to promote physical activity, social connection, and improved wellbeing among participants in a safe space.

As part of the collaboration, Football Club charity staff received training on supporting participants with neurological conditions, helping to build sustainability and create a lasting legacy within the programme.

Parkinson's Walking Football	2024 Participants n/a	2025 Participants 121
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### Wildcats

In 2023, EFL in the Community 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 thousands of girls to take up football in their local community through sessions delivered by Football Club charities, and increase participation among underrepresented groups, including girls from areas of high deprivation and those with disabilities.

Squad Girls' Football is the next step for girls aged 12-14, offering a casual, flexible, and inclusive way to continue their football journey after they take part in Wildcats.

Wildcats*	2024 Participants	2025 Participants	Change
Wildcats – Squad	2,448	1,183	(1,265)
Girls	203	280	77

*\*Figures for 2025 appear lower as the 2024 reporting period included delivery data throughout both 2024 and part of 2023.*

### Your Next Step – Probation Service Programme

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

Your Next Step	2024 Participants	2025 Participants	Change
	11	11	0

### Female Talent ID

In partnership with the FA, this programme hopes to provide every girl in England the opportunity, access, and entry into the FA Girls' England Talent Pathway to start her journey to become an England player. The programme ensures that through existing community activities, female participants can be identified and referred to the Talent Pathway. Club charities are supported by an education and learning programme for their staff, developed in partnership with a wide range of expert organisations across the sport, youth, and health and wellbeing sectors.

Female Talent ID	2024 Referrals	2025 Referrals	Change
	23	56	+33

### Youth Endowment Fund Peer Action Collective

The Peer Action Collective is a £11.4 million peer research and social action programme, which aims to give young people the chance to make their communities safer, fairer places to live. It is funded by the Youth Endowment Fund, the #iwill Fund (a joint investment between The National Lottery Community Fund and the Department for Culture, Media and Sport) and the Co-op Group.

EFL in the Community has been part of the Peer Action Collective (PAC) since 2021. PAC is a network driven by and for young people across England and Wales to conduct peer research and act on the drivers of serious youth violence. Across the four Football Club charities in Yorkshire and the South-West involved in PAC from 2023, the project has supported young people to drive the network forward and demonstrate the power of youth voice through turning their peer research into social action.

PAC – Peer Researchers	2024 Participants	2025 Participants	Change
	25	19	(6)

PAC – Changemakers	n/a	192	+192
PAC - Research Participants	152	314	+162
PAC- Social Action Leads	3	5	+2
PAC – Social Action Participants	n/a	422	+422

### UEFA & FA Kickstart – Future Football Leaders Programme

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

Future Football Leaders	2024 Participants	2025 Participants	Change
	18	11	(7)

### LCC Detached Youth Work Programme

Delivered in partnership with Lancashire County Council, this programme supports detached youth work via Football Club charities in 10 communities across Lancashire. This approach focuses on engaging vulnerable young people by meeting them where they naturally spend time away from home. In the 2025 period, programme participation has declined due to a strategic shift towards more targeted interventions.

LCC Detached Youth	2024 Participants	2025 Participants	Change
	4,606	2,602	(2,004)

### National Citizen Service (NCS) Community Grants

NCS is a government programme, which helps young people with their transition into adulthood. In 2024, EFL in the Community was awarded two new contracts to deliver the NCS Community Grant programme across the North West and East Midlands regions. EFL in the Community also supported Club charities to offer roles for 18-24 year olds to further enhance their working credentials. This programme came to end in February 2025.

Community Grants	2024 Participants	2025 Participants	Change
	1,562	3,800	+2,238

### Sky Bet Building Foundations Fund

EFL in the Community plays a central role in delivering the Sky Bet Building Foundations Fund, a £6 million initiative across six years, launched in partnership with Sky Bet in 2024 to support community-focused projects across EFL Clubs. The fund aims to improve lives through increased access to football, physical wellbeing and reduced health inequalities. During the

previous reporting period, the Sky Bet Building Foundations Fund did not allocate funding to any charities. This was due to the initial setup phase of the programme,

	2024 Beneficiaries	2025 Beneficiaries
Sky Bet Building Foundations Fund	n/a	2,131

### Training Ground

The EFL in the Community's Training Ground programme, funded through the UK Shared Prosperity Fund (UKSPF), is an employability initiative designed to support young people aged 16–24 who are not in education, employment, or training. Operating across several London boroughs, the programme offers tailored support through small group sessions, one-to-one mentoring, and workshops focused on life skills such as money management. As part of the programme, participants have the opportunity to earn their FA Level One Coaching Qualification—an essential first step toward a career in football coaching. In addition, they gain valuable experience through volunteering and work placements, which help build confidence, enhance employability skills, and support both physical and mental wellbeing.

Training Ground	2024 Participants	2025 Participants	Change
	51	874	823

### Smart Energy GB

Smart Energy GB continued its impactful partnership with EFL in the Community, working alongside Club charities to raise awareness of smart meters and energy efficiency. Through targeted outreach and community-led initiatives, the campaign helps fans and residents, understand how smart meters can support better energy management. The figures below are in-person interactions the Club charities have carried out during the year.

Smart Energy GB	2023 Participants	2024 Participants	Change
	31,514	38,000	+6,486

### Connects FC

Connects FC, delivered in partnership with the EFL, EFL in the Community and Jameson, brought fans together through the power of football to tackle loneliness and social isolation. The programme creates welcoming spaces for supporters to connect, share stories, and build friendships.

Connects FC	2024 Participants	2025 Participants	Change
	70	80	+10

## **EFL in the Community Board of Trustees**

The EFL in the Community Board of Trustees is responsible for providing the organisation's strategic direction and supporting the Senior Leadership Team. The Board consists of four ex-officio positions, four EFL nominated positions and four independent positions.

The Board members at the date of writing this report are:

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

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

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

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

### **Trevor Birch (EFL Ex-officio)**

Trevor Birch has been EFL Chief Executive since January 2021, having previously held a range of prominent roles in the game, including Chief Executive at Chelsea, Everton, Leeds United, Sheffield United and Derby County, Chair of Swansea City and Director of Football at Tottenham Hotspur.

Trevor began his life in football as an apprentice at Liverpool aged 16, before going on to represent Shrewsbury Town and Chester in the Football League.

Following retirement from the professional game at 23, Trevor gained a first-class degree in Accountancy before qualifying as a chartered accountant and then Partner with EY. Trevor's expertise as an insolvency practitioner included playing a pivotal role in saving Portsmouth Football Club from liquidation, working closely with the Portsmouth Supporters' Trust and other stakeholders to facilitate a community-led takeover.

Trevor has brought a wealth of industry experience and acumen to the League and during his time at the EFL he has played an invaluable role in the game's recovery from Covid-19 and spearheaded the League's continued growth both at home and overseas.

### **Phil Woodward (The FA Ex-officio)**

Phil is Head of Clubs and Facilities at The FA and is responsible for overseeing the growth and development of a network of 12,000 grassroots clubs with over 120,000 teams. Phil also acts as the FA's executive lead on grassroots facilities matters, working closely with the FA's network of County FAs and the Football Foundation to invest in the development and improvement of

grassroots facilities across England. He is also The FA's representative on the Football Foundation's Advisory Group and Grants Panel.

With 25 years of experience in sports development, including roles at Local Authority, County FA, and the Football Foundation, Phil has been at The FA for 16 years. He has significant experience in strategy development, operational implementation, and investment.

#### **Lauren Sullivan (The PFA Ex-officio)**

Lauren is the Director of Community at the Professional Footballers' Association (PFA), the trade union for all current and former professional footballers and scholars in the Premier League, Women's Super League and English Football Leagues. Lauren is responsible for leading the PFA's work supporting members in their engagement in community projects and CSR initiatives, empowering footballers to see their value as people, not just players.

Lauren brings over 15 years of experience working in football. Before joining the PFA Lauren worked as Head of Community and Workforce Development at the Premier League Charitable Fund and was formerly Head of League Operations for the Women's Professional Game at The FA. She is a former member of The FA Council, a UEFA B qualified football coach, and is a member of the Gloucestershire FA Inclusion Advisory Group.

#### **Nick Perchard (The Premier League Ex-officio)**

Nick is Director of Community, at The Premier League and is responsible for the delivery of the Premier League's community strategy, which aims to use the inspiration of the League and professional clubs to; help young people realise their potential, inspire ambition in communities and schools, support young people to improve their skills on and off the sports field, and invest in facilities and create opportunities in high-need areas. In 2016 Nick was appointed as a Trustee of the National League Trust as the Premier League's representative.

Before joining the Premier League, Nick was CEO of Hertfordshire FA (2009-2014), and County Development Manager at Essex FA (2006-2009) where he also sat on the Board of the County Sports Partnership. His early career was spent at Watford FC's Community Sports and Education Trust and QPR FC in the Community.

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

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

#### **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. Caroline remains in an ambassadorial role at EY as well as holding two non-executive positions and Trusteeships of three charities.

#### **Chris Bailey (EFL Nominated)**

As current Chief Executive Officer of Sheffield United Community Foundation, Chris leads the charity's mission to harness the power of sport, education, and community to create positive

change. Passionate about the role of sport and physical activity as a driver of social mobility, Chris is committed to ensuring opportunities for people of all ages and backgrounds to improve their health, skills, and life chances.

Alongside his executive role, Chris holds several influential non-executive positions. He is Chair of the Sheffield Chamber of Commerce and Industry Council, Chair of the CIMSPA Local Skills Accountability Board for Sheffield, and Chair of the "Move More" Active Communities Group, where he champions active lifestyles across the city. He also serves as a Non-Executive Director for Envisage Education and Training, who specialise in fitness industry qualifications across the region.

### **Uma Cresswell (Senior Independent Director and Chair of Remuneration Committee)**

Uma Cresswell is an experienced board member, currently serving across multiple boards in both the private and third sectors. She has a current appointment alongside EFL in the Community at Fair For You CIC.

With over 25 years of global experience in investment banking and financial services, Uma has worked across Europe, the Middle East, North America, Asia, Australia, and New Zealand. She brings strategic insight and commercial acumen to boardrooms, driving ambitious growth strategies and embedding robust governance, EDI, and risk management into organisational culture.

Uma has operated at C-suite level, leading initiatives in regulatory reform, corporate governance, DEIB, HR transformation, and change management.

As a migrant from Uganda, Uma is deeply committed to organisations with a social conscience and a higher purpose. She champions inclusive, supportive cultures that prioritise the wellbeing of employees and communities. She is CIPD accredited, an NLP Practitioner, a Mentor, and a Strength scope coach, using her rich personal and professional experience to inspire transformation and connection.

### **Roger Shepherd (Independent and Chair of the Audit and Risk Committee)**

An experienced chartered accountant with close to 20 years of board experience both as a director and company secretary in both private and public listed companies.

Having served on both Audit & Risk and Remuneration Committees as both a member and secretary Roger has a keen awareness of what best practice and an effective board looks like.

Roger brings a breadth of expertise in Finance, HR, Operations, IT, Facilities and Legal matters. Having enjoyed a rewarding career Roger now wants to help organisations achieve their potential by supporting management teams to create and drive a robust strategy and build the operational capabilities to help drive performance to grow safely and sustainably.

Roger holds three other trustee director roles, including that of chair in the employee ownership and charity sectors.

### **Dr Dan Plumley (Independent)**

Dan has been involved in the Sport Business and Finance industry since 2006 and has taught at Sheffield Hallam University since 2011.

His main teaching and research interests include performance measurement, governance and regulation and competitive balance, all under the broader research area of the economics and finance of professional team sports which has defined his career.

Dan is an active researcher, delivering funded projects for Economic and Social Research Council (ESRC) and regularly consults with the industry on sport finance matters.

In his current working role, Dan is an Associate Head in the Sheffield Business School at Senior Staff Grade and responsible for leading on a portfolio of research and knowledge exchange activity.

### **Vacancy**

There is currently a vacancy for an Independent Trustee. Recruitment for the position will take place in the year ending 30 June 2026.

### **EFL in the Community Structure**

The Football League (Community) Limited (Charity number 1132689) (the "Company"), operating under the name "EFL in the Community", is the official charitable arm of the Football League Limited ("EFL"). The ultimate parent company of The Football League (Community) Limited is The Football League Limited, which is a member of The Football League Trust Limited (a company limited by guarantee). The Football League Limited and Football League Trust Limited are members of The Football League (Community) Limited, which is a company limited by guarantee which obtained charitable status on 13 November 2009.

The Football League (Community) Limited, in turn, is the sole shareholder of its subsidiary, FLT Community Trading Limited, a company limited by shares which was incorporated on 10 June 2010. The Company operates under the rules of its Memorandum and Articles of Association dated 10 January 2008, as amended on 25 November 2024.

Our current governance structure continues to serve the organisation well and has been instrumental in supporting the delivery of our strategic objectives and helping the organisation and our network successfully navigate through the increasingly challenging external environment. The governance structure has been reviewed during the year as part of a strategic review and is in line with our Articles of Association.

The appointment of Chris Bailey, as Football Club charity representative to the Board of Trustees in an EFL nominated role, ensures our network has a strong voice in shaping the strategic direction of the organisation at every level within our governance structure. This demonstrates our commitment to good governance, providing direct insight and accountability, and continuing the tradition of charity representation on the Board since the 2023/24 financial year. Furthermore, we continue to work alongside Sport England to ensure full compliance with their Tier 3 Code of Governance.

The Board of Trustees have reviewed and agreed updated terms of reference for the Audit and Risk Committee, Remuneration Committee and the Advisory Group. The committees continue to provide additional scrutiny in their respected areas.

## Reserves policy

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

The total net assets of the charity at the end of the financial year were £4,668,872 (2024: £4,753,564).

The free reserves of the charity are the unrestricted funds including designated funds less the fixed assets held which in the current year is £4,618,750 (2024: £4,705,651).

The outgoing resources for the year ended 30 June 2024 amounted to £ 15,812,385 (2024: £13,353,644).

A strategic reserve figure of £2,150,000 (2024: £2,150,000) is considered by the Trustees as a reasonable level to retain to manage the financial risks and ensure long-term sustainability of the Charity. The calculation was determined, using a risk-based approach following analysing key organisational financial risks and adding a provision for other closure costs. The Board of Trustees continues to monitor the level of strategic reserve and would adjust the calculation should there be a material change to the calculation.

Any residual amount of Unrestricted Reserve including designated funds, above the strategic reserves and allocated funds will be planned by the Trustees to be spent to further the charity's objectives. At the year end this was £2,493,545 (2024: £2,438,566).

## Senior Leadership Team

During the reporting period (1 July 2024 to 30 June 2025), day to day management of the charity was delegated by the Trustees to the Director of Community and the Senior Leadership Team (SLT).

The SLT includes the Director of Community, Business Head of Community Programmes & Operations, Director of Finance, and Head of Communications & Marketing. The EFL in the Community SLT is responsible for driving forward and delivering the strategy of EFL in the Community.

The team brings together a vast amount of experience across a range of sectors, and all team members are committed to improving the lives and opportunities of individuals in EFL communities across the UK.

The remuneration of the SLT is reviewed annually by the Board. No Trustees received any remuneration for their services as Trustees. Details of Trustees' expenses are disclosed in note 6.

## Debbie Cook – Director of Community

Debbie is a member of the EFL's Executive Leadership Team and has the delegated authority from the EFL in the Community Board, to provide leadership for EFL in the Community.

This includes strategy development and implementation, budget and strategic planning and ensuring the organisation complies with the law and regulations. Acting as a strategic ambassador for EFL in the Community, Debbie is the public face of the organisation and builds positive strategic relationships with key industry stakeholders and partners.

## Tom Drake – Business Head of Community Programmes & Operations

Tom supports the Director of Community in delivering EFL in the Community's strategic objectives by leading operational planning, programme delivery, and support to the Football Club charity network. He ensures high-quality service delivery, manages strategic partnerships, and oversees business planning, contract compliance, and performance frameworks.

He champions community impact, drives operational efficiency, across the team. He also collaborates with EFL colleagues on Equality, Diversity, Inclusion, and Environmental initiatives through shared services.

### **Andrew Sellers- Director of Finance**

Andrew is a Fellow of the Association of Chartered Certified Accountants, leads EFL in the Community's financial governance and strategy. He manages all financial activities, including analysis, planning, project income, expenditure, and subcontractor distributions. He is also responsible for internal governance, compliance, contracts, and risk. In 2024, Andrew became Company Secretary and is part of the EFL finance team under the shared services model.

### **Michelle Robbins - Head of Communications & Marketing**

Michelle is responsible for the overall amplification of EFL in the Community's communications and public affairs messaging to a wide variety of stakeholders. She drives the creative leadership of the EFL in the Community brand and marketing activities. As part of the EFL shared services model, Michelle is part of the EFL Communications team.

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

### **Articles of Association**

Our Articles of Association were amended and approved by our board in November 2024. The articles now fully reflect our governance arrangements.

The EFL in the Community's objectives are:

1. The Charity's objects (**Objects**) are for the public benefit:
  - 1.1 to promote physical education;
  - 1.2 to promote community participation in healthy recreation by providing activities and games for the playing of football and other sports capable of improving physical health and mental wellbeing;
  - 1.3 to assist (whether by providing financial or such 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;
- 1.4 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; and
- 1.5 the furtherance of such a charitable purpose or charitable purposes as the Trustees shall from time to time think fit.

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

### **Financial Review**

The financial objective of the charity is to ensure it remains operationally financially sustainable, whilst distributing funding, through opportunities provided to the network. Alongside this objective the organisation, aimed to balance the use of unrestricted reserves to enhance and support the services provided to communities across the Country through the Club charity network.

### **Income**

Total income was £15.7m for the year, increasing by 22% from £12.9m in 2023/24.

The key increase in income was £1.1m donated by the EFL to EFL in the Community, to provide an unrestricted donation to each of the 72 EFL Football Club charities. The EFL also provided £0.4m during the year compared to a total of £0.1m of funding received from the EFL in 2023/24. There was also a £0.7m increase in funding in the year from London Greater Authority to £1.0m (2023/24 £0.3m), for the delivery of the Training ground programme. The initial 3 months of the contract was delivered in 2023/24, with the remaining 9 months of the first-year contract and first 3 months of the second-year contract delivered across 2024/25.

There were several other increases in project funding, with an analysis of income from Donation and Charitable Activities available at note 2 on page 35 and 36 and Activities for generating Funds at note 3 on page 37 and Investment Income at note 4 on page 38.

### **Expenditure**

Total expenditure increased by £2.4m (18%) to £15.8m against £13.4m in 2023/24.

Donations to charitable activities increased by £1.9m (1% increase) to £11.7m from £9.8m in 2024/25. The increase in donations was driven by the £1.1m donation from the EFL and a £0.6m increase of distribution in relation to the delivery of the Training Ground programme respectively.

The charity's total other costs increased by £0.5m (14% increase) to £4.1m from £3.6m. The increase in costs includes £0.3m of higher total payroll costs, with a higher average head count of 48 (2024: 46) and restructure costs totalling £0.1m (2024: £nil). Additionally, the charity incurred increased costs of £0.1m following the introduction of additional safeguarding reviews undertaken across the EFL Football Club charity network, which totalled £0.2m in the year (2024: £0.1m).

The EFL provided "in kind" donations of goods and services of £0.5m throughout (2024: £0.4m), for expenditure which would be expected to be incurred in the operating of a Charity. The expenditure is calculated using an apportionment of costs, such as rent, rates and other support costs provided.

EFL in the Community received commercial in-kind benefits estimated at approximately £8m (2024 estimate: £1m), including branding on EFL playing club shirts across all EFL divisions, ITV Highlight exposure, and Sky Sports advertisements and content. The charity also received approximately £0.2m worth of in-kind advertising from Clear Channel (2024: £nil). The valuations have been estimated using the current market value of the benefits. These benefits have been provided in-kind by the EFL, due to EFL in the Community being EFL's charitable arm. As it is not probable that in the normal course of business EFL in the Community charity would otherwise have purchased these items or services, therefore the items have not been included within the financial statements.

## Future Plans

As the organisation looks to the future, EFL in the Community remains committed to delivering the ambitions set out in our 2024 to 2029 strategy. Our plans focus on broadening the reach and deepening the impact of our programmes, ensuring that Football Club charities and their surrounding communities continue to benefit from high-quality initiatives in health, education, employability and community cohesion. We will ensure that our work enhances the capacity and capability of the 72 charities, we will strengthen partnerships across the sector, uphold robust governance, and maintain a financially sustainable approach, enabling us to respond effectively to the evolving needs of our stakeholders. By embracing innovation and fostering collaboration, we are determined to continue shaping positive change, supporting individuals and communities, and ensuring the ongoing relevance and effectiveness of our work. Our strategy guides us as we strive to meet emerging challenges and champion opportunities for all those we serve.

EFL in the Community is committed to creating positive and lasting impact through three central themes: healthier communities, stronger communities, and thriving communities. By harnessing the power of football, our initiatives promote healthier lives for people of all ages, helping children to get active early, supporting adults with health challenges, and fostering independence and wellbeing among older people. We also focus on building stronger communities where everyone feels welcomed and empowered, working in partnership to deliver activities that foster social connection, safety, and engagement. Additionally, our commitment to thriving communities ensures opportunities for lifelong learning, with programmes designed to enhance skills, support educational attainment, and empower individuals at every stage of their personal and professional journeys.

## Strategic Risks and Risk Management

The key strategic risk areas for EFL in the Community are as follows:

- Financial and Sustainability
- Resource
- Reputation
- People

Robust risk management underpins our operational and governance practices. Senior managers with strategic risk oversight within various areas of the charity are engaged quarterly to review risks within those respective areas, ensuring accurate reporting and that risk mitigation actions are effectively implemented. Reporting flows directly to the Audit and Risk Committee, and then the Board, enabling consistent oversight and informed decision-making at the highest level of the organisation.

EFL in the Community continues to work closely with the EFL Commercial team to identify and pursue fresh opportunities for commercial sponsorship and collaborative CSR initiatives, which can be implemented or supported by the EFL Football Club charity network.

### Financial Performance and Viability:

Financial planning is under constant scrutiny by the Trustees, who assess how these factors may affect the charity's position as a going concern. After conducting a thorough review of cash flow, the Trustees remain confident in the organisation's positive trajectory and its resilience to financial risks. These matters are routinely reviewed by the Senior Leadership Team, Audit and Risk Committee, and the Board, ensuring that all decisions are informed by up-to-date financial data, with management accounts.

The Audit and Risk Committee maintain robust oversight of the charity's financial management and internal control environment, continually seeking assurance in these areas. A comprehensive suite of financial policies and procedures are established within the organisation.

Funding released to the EFL in the Community network of Football Club charities is subject to rigorous checks, ensuring compliance with the Capability Code of Practice and organisational standards. Internal authorisation processes are clearly segregated according to financial regulations. The organisation does not employ external fundraisers or direct public fundraising activities and is therefore not overseen by the Fundraising Regulator.

Organisational growth, aligned with our strategic priorities remained a central mitigation measure throughout 2024/25. The ongoing diversification of income streams is recognised as a significant risk mitigation, actively tracked through our risk management framework. In collaboration with the Audit and Risk Committee, the executive team devised various financial models to safeguard the organisation's long-term sustainability.

### **People**

Over the last 12 months there has been a focus on developing a shared services approach with the People Team now delivering a service to both the EFL and EFL in the Community – avoiding repetition and using resources in the most effective way. This shared services model is also delivered through the finance, communications, EDI, legal and safeguarding teams.

The Remuneration Committee reviewed its terms of reference during the year, with its main priority being determining and agreeing the framework or policy for the remuneration of the Director of Community and their straight line or dotted line reports – in conjunction with the line managers of the matrix reporting structure currently in place.

Employee engagement teams have also been established with the EFL and the 3 teams (Views and Resolutions, Wellbeing and Volunteering) all meet monthly and have an employee chair. Each team is sponsored by a member of the People Team.

These employee engagement teams encourage ideas, regular interaction between all areas of the organisation and, through the Wellbeing Team, deliver seminars, initiatives and information sharing focusing on having a healthy work environment.

In addition, the People Team delivers several developmental programmes – such as leadership, management and skills training for all through Non-Stop Learning and a suite of online training courses.

## **Reputation**

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

The EFL and EFL in the Community continue to deliver improvements and community impact in the areas of equality, diversity and inclusion, environmental sustainability and measuring community impact. Closely working to shine a light on the excellent work of the Clubs and their charities resulted in another highly successful "Week of Action"; the week coincided with the launch of the Measuring the Impact of Clubs in the Community report, which detailed the social return on investment and positive impact that Football Clubs are having in their communities. The EFL also continues to provide all Clubs with individual impact reports which can be integral to providing evidence to key funders and decision makers at a local and regional level.

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 our people relating to the use of social media linked to the organisation. Key personnel have received media training, and a crisis communications procedure is in place to manage any reputational concerns.

## **Governance**

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

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

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

During 2024/25, the Football Club charity network continued with their governance and management improvements following the assessments against the revised Capability Code of Practice. The levels of overall compliance with the code increased throughout the year. We continue to provide support and guidance to Football Club charities across the network on areas of the code to continue to raise the standard of governance.

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

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

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

A trustee skills audit forms the basis of a skills matrix to identify any skills gaps. In addition to internal expertise, along with the provision of training where required, trustees are assisted by external professional advisors, as appropriate, who advise trustees to enable them to discharge their duties effectively in line with legal obligations and sectoral best practice. The skills matrix exercise was undertaken across 2024/25 and is expected to be determined by the end of 2025.

## **Data security**

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

Information risks are integrated into the Risk Register which documents risks related to the processing of both personal and business sensitive information. The Risk Register is monitored by the Risk Management steering group which reports directly into SLT and the Audit and Risk Committee.

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

## **Our Environmental Sustainability Work**

EFL in the Community's new strategy was launched this year with environmental sustainability included as a guiding principle.

To put this principle into practice, this year the organisation has worked to embed environmental sustainability within its work to enable Club charity success and support impactful Club charity programmes.

The organisation continues to support Club charities to meet the environmental governance requirements in our Capability Code of Practice due diligence process. This year we provided a calendar of support and training in a number of priority areas this year including environmental policy and action plans, staff engagement, and facilities management.

We also continue to explore partnership and funding opportunities for the delivery of environmental projects within the Club charity network, and to showcase the success of existing programmes. A particular highlight for the network's delivery on this theme can be seen in the three Club charity environmental programmes nominated for the EFL's 2025 Green Club Award.

The organisation has also continued to develop its environmental governance and reduce its environmental impact. Actions this year included;

- Continuing to embed initiatives introduced in previous years, including a workplace electric vehicle salary sacrifice scheme and staff training;
- Working with a partner organisation to recycle employee uniform as part of the organisational rebrand;
- Developing an environmental framework and action plan to guide this work for the remainder of the strategy.

Alongside this, we have continued to work with the EFL on joint initiatives to reduce the impact of our shared office space. This included energy efficiency measures, improved waste segregation and monitoring, and monitoring the environmental benefits of the office's solar PV system.

In the next financial year, a framework and action plan will be developed to outline the organisation's approach to environmental sustainability for the duration of the strategy.

### Carbon Footprint

During the reporting period of 1 July 2024 and 30 June 2025, EFL in the Community's carbon footprint was 70.87 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e).

This is a reduction of 4.89 tCO<sub>2</sub>e on last year's footprint. Our overall emissions reduction on our 2019 baseline is 83.71 tCO<sub>2</sub>e (54%).

Our footprint per FTE employee in 2024/25 was 1.73 tCO<sub>2</sub>e, slightly higher than 2023-4. This is a reduction of 0.73 tCO<sub>2</sub>e per head since 2019 (30%).

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

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

Our footprint findings and initial Carbon Reduction Plan can be accessed on our [website](#).

## **Statement of Trustees' responsibilities**

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

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

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

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

In so far as the Trustees are aware:

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

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

### **Disclosure of information to Auditor**

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

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

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

### Auditor

Pursuant to Section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Saffery LLP will therefore continue in office. The Trustees Report, including the Strategic Report, has been approved by the Board of Trustees and signed on behalf of the Board on 8 December 2025.

A handwritten signature in black ink, appearing to read 'L Scully', with a long horizontal flourish extending to the right.

L Scully  
Chair of the Board of Trustees  
Company registration number 6469948  
Charity registration number 1132689

## **Independent auditor's report to the members**

### **Opinion**

We have audited the financial statements of The Football League (Community) Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 30 June 2025 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 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

## Other information

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

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

We have nothing to report in this regard.

## Other matters prescribed by the Companies Act 2006

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

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

## Matters on which we are required to report by exception

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

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

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

## **Responsibilities of Trustees**

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

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

## **Auditor's responsibilities for the audit of the financial statements**

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

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

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

Identifying and assessing risks related to irregularities:

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

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

Audit response to risks identified:

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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

10 Wellington Place

Leeds

LS1 4AP

Date: 17 December 2025

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 2025**

	Note	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£	£
Income from:						
Donations	2	3,880,000	-	-	3,880,000	2,800,000
Charitable activities	2	-	-	11,263,973	11,263,973	9,456,576
Other trading activities	3	-	-	345,366	345,366	322,077
Investments	4	238,354	-	-	238,354	278,006
<b>Total income</b>		<b>4,118,354</b>	<b>-</b>	<b>11,609,339</b>	<b>15,727,693</b>	<b>12,856,659</b>
Expenditure on:						
Raising funds	3	-	-	(227,030)	(227,030)	(212,550)
Charitable activities	5	(3,669,274)	(547,699)	(11,368,382)	(15,585,355)	(13,141,094)
<b>Total expenditure</b>	<b>5</b>	<b>(3,669,274)</b>	<b>(547,699)</b>	<b>(11,595,412)</b>	<b>(15,812,385)</b>	<b>(13,353,644)</b>
Net income/(expenditure)		449,080	(547,699)	13,927	(84,692)	(496,985)
Transfers between funds	12	(449,080)	449,080	-	-	-
Net movement in funds		-	(98,619)	13,927	(84,692)	(496,985)
Reconciliation of funds:						
Total funds brought forward		-	4,742,164	11,400	4,753,564	5,250,549
<b>Total funds carried forward</b>		<b>-</b>	<b>4,643,545</b>	<b>25,327</b>	<b>4,668,872</b>	<b>4,753,564</b>

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 59 form an integral part of these financial statements.

### Balance sheet as at 30 June 2025

	Notes	Group		Charitable company	
		2025 £	2024 £	2025 £	2024 £
Fixed assets					
Tangible fixed assets	7	24,795	36,513	24,795	36,513
Investments	8	-	-	1	1
Current assets					
Debtors	9	822,160	1,185,666	763,838	1,131,331
Cash at bank and in hand		7,738,464	7,173,456	7,589,279	7,054,186
		<u>8,560,624</u>	<u>8,359,122</u>	<u>8,353,117</u>	<u>8,185,517</u>
Creditors: amounts falling due within one year	10	(3,916,547)	(3,642,071)	(3,827,377)	(3,577,994)
Net current assets		<u>4,644,077</u>	<u>4,717,051</u>	<u>4,525,740</u>	<u>4,607,523</u>
Net assets		<u>4,668,872</u>	<u>4,753,564</u>	<u>4,550,536</u>	<u>4,644,037</u>
Funds:					
Unrestricted funds		-	-	-	-
Restricted funds		25,327	11,400	25,327	11,400
Designated funds		4,643,545	4,742,164	4,525,209	4,632,637
	12	<u>4,668,872</u>	<u>4,753,564</u>	<u>4,550,536</u>	<u>4,644,037</u>

The notes on pages 35 to 59 form an integral part of these financial statements.  
These financial statements were approved by the Board of Trustees on 8 December 2025  
Signed on behalf of the Board of Directors



L Scully

Chair of the Board of Trustees

Company registration number 6469948

Charity registration number 1132689

### Consolidated cash flow statement for the year ended 30 June 2025

	Note	2025 £	2024 £
Net cash inflow from operating activities	13	339,999	400,893
Returns on investments and servicing of finance	14	238,354	278,006
Capital expenditure and financial investment	14	(13,345)	(17,415)
		<hr/>	<hr/>
Cash inflow before use of liquid resources and financing		565,008	661,484
Financing		-	-
		<hr/>	<hr/>
Increase in cash in the year		565,008	661,484
		<hr/> <hr/>	<hr/> <hr/>
		<b>2025</b>	<b>2024</b>
Reconciliation of net cash flow to movement in net funds			
Increase in cash in the year		565,008	661,484
Cash at bank and in hand:			
At 1 July 2025		7,173,456	6,511,972
		<hr/>	<hr/>
At 30 June 2025		7,738,464	7,173,456
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 35 to 59 form an integral part of these financial statements.

## Notes to the accounts for the year ended 30 June 2025

### 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 £490,883 of "in kind" support by EFL has been added to both income and expenditure in the 2025 figures and £422,335 in the 2024 comparative figures.

#### Going Concern

The Group'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 23. The group has considerable financial resources and as a consequence, the trustees believe that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook. Following review of the company's cash flow, the Trustees believe the organisation can mitigate any risk impacting the company's financial stability. The Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

#### Voluntary income

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

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		
	funds	funds	2025	2024
	£	£	£	£
Professional Footballers' Association	2,800,000	10,000	2,810,000	2,800,000
University of South Wales	-	2,347,762	2,347,762	2,166,467
National Citizen Service	-	1,602,948	1,602,948	1,322,735
EFL	1,080,000	408,783	1,488,783	100,784
Kellogg's	-	1,277,609	1,277,609	1,228,818
Greater London Authority	-	1,047,204	1,047,204	297,238
Sky Bet	-	1,000,000	1,000,000	1,000,000
Sport England	-	920,099	920,099	722,337
Ferrero	-	646,300	646,300	638,000
EFL "in kind" support	-	490,883	490,883	422,335
The Football Association	-	463,600	463,600	354,000
Youth Endowment Fund	-	315,875	315,875	341,145
HM Prison and Probation Service	-	287,554	287,554	123,294
The Football Association of Wales	-	239,075	239,075	242,650
Lancashire County Council	-	92,308	92,308	128,654
Premier League Charitable Trust	-	52,456	52,456	35,343
Growth Company	-	23,022	23,022	-
NHS Greater Manchester ICB	-	20,000	20,000	95,249
Parkinsons UK	-	15,000	15,000	-
Other	-	3,495	3,495	22,777
NHS Greater Manchester Integrated Care	-	-	-	45,000
The Secretary of State for The Home Department	-	-	-	39,460
Skills for Care Limited	-	-	-	36,747
Greater Sports	-	-	-	30,000
UEFA	-	-	-	28,000
National Citizen Service CIC	-	-	-	20,196
The Growth Company	-	-	-	15,348
	<b>3,880,000</b>	<b>11,263,973</b>	<b>15,143,973</b>	<b>12,256,576</b>

Unrestricted funds in 2025 were received from the Professional Footballers' Association of £2,800,000 (2024: £2,800,000). Additionally, EFL provided a £15,000 donation of unrestricted funds to each of the 72 Football Club charities amounting to a total of £1,080,000 (2024: £nil).



Notes (continued)

## 2. Income from Donations and Charitable Activities

The Football League Limited provided "in kind" donations of goods and services £490,883 (2024: £422,335) for expenditure which would be expected to be incurred in the operating of a charity. The expenditure is calculated using an apportionment of costs, such as rent, rates and other support costs provided.

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 Football Club charities 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 2025 are filed with the Registrar of Companies. A Gift Aid donation of the taxable profit of £118,336 (2024: £109,527) was made to The Football League (Community) Limited.

	2025	2024
	£	£
Turnover	345,366	322,077
Cost of sales	(223,719)	(209,250)
Gross profit	<u>121,647</u>	<u>112,827</u>
Administrative expenses	(3,311)	(3,300)
Operating profit	<u>118,336</u>	<u>109,527</u>
Gift aid donation to The Football League (Community) Limited	(118,336)	(109,527)
Profit/(Loss) for the year	<u><u>-</u></u>	<u><u>-</u></u>

The aggregate of the assets, liabilities and funds was:

	2025	2024
	£	£
Assets	210,805	173,605
Liabilities	(210,804)	(173,604)
Funds	<u><u>1</u></u>	<u><u>1</u></u>

Notes (continued)

**4. Investment income**

	2025 £	2024 £
Bank interest receivable	238,354	278,006
	<u>                    </u>	<u>                    </u>

**5. Resources expended**

Group	2025 £	2024 £
(i) Analysis of total resources expended		
(ii) Staff costs (Note 6)	2,708,797	2,323,872
Support costs	1,387,528	1,238,964
Other direct costs	11,716,060	9,790,808
	<u>                    </u>	<u>                    </u>
	15,812,385	13,353,644
	<u>                    </u>	<u>                    </u>
	£	£
(ii) Analysis of support costs		
Telephone, postage, stationery and printing	25,650	41,761
Employee medical costs	13,680	29,162
Motor, meeting and travel costs	207,655	210,990
Staff training and advertising	93,810	104,329
Subscriptions and printing	51,326	40,365
Marketing	124,856	128,248
Legal & professional costs	579,718	404,436
Depreciation and financial costs	46,915	59,581
Computer system support	154,395	128,580
Rent, rates, light, heat & cleaning costs	87,561	85,302
Governance Costs	1,962	6,210
	<u>                    </u>	<u>                    </u>
	1,387,528	1,238,964
	<u>                    </u>	<u>                    </u>

Notes (continued)

**5. Resources expended (continued)**

(iii) Analysis of other direct costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations to schemes	11,691,610	9,769,058
Other costs	24,450	21,750
	<hr/>	<hr/>
	<b>11,716,060</b>	<b>9,790,808</b>
	<hr/> <hr/>	<hr/> <hr/>

(iv) This is stated after charging

	<b>£</b>	<b>£</b>
Auditors' remuneration	24,450	21,750
Depreciation	46,915	41,652
Trustees' expenses	7,556	7,050
	<hr/>	<hr/>
	<b>78,921</b>	<b>70,452</b>
	<hr/> <hr/>	<hr/> <hr/>

All donations to schemes relate to donations made to the Club charities of Football Clubs and other third sector organisations to support the promotion of improving health and wellbeing; raising aspirations and realising potential and building stronger, more cohesive communities.

Donations are allocated according to the Charity's present and future themes, as outlined below:

<b>Theme</b>	<b>£</b>
Healthier Communities	1,823,516
Stronger Communities	1,998,336
Thriving Communities	2,978,991
General	<hr/> 4,890,767
	<hr/> <hr/> <b>11,691,610</b>

A detailed description of the themes is provided on page 20. General donations, includes £2,520,000 from the PFA, £1,080,000 from EFL, £900k from Sky Bet and £122,000 from The FA. The remaining £129,372 is the distribution of Infrastructure Grants to Football Club charities from EFL I the Communities Designated Reserve balance. The award was granted in 2023/24.

Notes (continued)

**5. Resources expended (continued)**

In line with the charity's reserves policy, any amounts more than 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	2025 £	2024 £
Employee costs during the year amounted to:		
Wages and salaries	2,198,296	1,885,171
Social security costs	237,433	198,926
Other pension costs	273,068	239,775
	<u>2,708,797</u>	<u>2,323,872</u>

Average monthly number of persons employed by the Company during the period:	48	46
--	----	----

None of the Trustees received any remuneration in respect of their services as directors of the Company (2024: £nil).

The total expenses reimbursed to Trustees during the year amounted to £7,556 (2024: £7,049). These expenses relate to costs incurred by Trustees while carrying out their official duties for the Company, such as travel, accommodation, and subsistence associated with attending meetings and events, ensuring that Trustees are not out of pocket for undertaking their roles.

Total contributions to the defined contribution scheme amounted to £273,068 (2024: £239,775). Payments of £nil were outstanding as at 30 June 2025 (2024: £nil).

Salary Band	No. of Employees 2025	No. of Employees 2024
£120,000 - £130,000	1	-
£80,000 - £90,000	-	1
£70,000 - £80,000	1	2
£60,000 - £70,000	1	3



Notes (continued)

## 6. Staff numbers and costs

During 2024-25, employee benefits of the Senior Leadership Team of the Company comprising the Director of Community, Business Head of Community Programmes & Operations, Director of Finance, and Head of Communications & Marketing, (2024: average 3 employees) total £416,758 (2024: £337,819). No restructure costs were included in the calculation of the Senior Leadership Team total.

Redundancy costs of £116,399 (2024: £nil) are included within Wages and Salaries. Of these, £63,944 (2024: £nil) were ex-gratia.

Notes (continued)

7. Tangible fixed assets

Group	Computer Hardware & Fittings	Computer Software	Office Equipment	Total
	£	£	£	£
Cost				
At 1 July 2024	141,147	110,645	11,763	263,555
Additions	2,468	11,888	-	14,356
Disposals	(9,706)	-	-	(9,706)
At 30 June 2025	<u>133,909</u>	<u>122,533</u>	<u>11,763</u>	<u>268,205</u>
Depreciation				
At 1 July 2024	(129,724)	(87,760)	(9,558)	(227,042)
Charge in year	(8,272)	(16,162)	(629)	(25,063)
Depreciation Eliminated on Disposal	8,695	-	-	8,695
At 30 June 2025	<u>(129,301)</u>	<u>(103,922)</u>	<u>(10,187)</u>	<u>(243,410)</u>
Net book value				
At 30 June 2024	<u>11,423</u>	<u>22,885</u>	<u>2,205</u>	<u>36,513</u>
At 30 June 2025	<u>4,608</u>	<u>18,611</u>	<u>1,576</u>	<u>24,795</u>

Notes (continued)

**7. Tangible fixed assets (Continued)**

Charity	Computer Hardware & Fittings £	Computer Software £	Office Equipment £	Total £
Cost				
At 1 July 2024	141,147	82,641	11,763	235,551
Additions	2,468	11,888	-	14,356
Disposals	(9,706)	-	-	(9,706)
At 30 June 2025	133,909	94,529	11,763	240,201
Depreciation				
At 1 July 2024	(129,724)	(59,756)	(9,558)	(199,038)
Charge in year	(8,272)	(16,162)	(629)	(25,063)
Depreciation Eliminated on Disposal	8,695	-	-	8,695
At 30 June 2025	(129,301)	(75,918)	(10,187)	(215,406)
Net book value				
At 30 June 2024	11,423	22,885	2,205	36,513
At 30 June 2025	4,608	18,611	1,576	24,795



Notes (continued)

## 8. Investments

Charity	Shares in subsidiary	
	2025	2024
	£	£
Cost and net book value		
Investment in subsidiary	<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 at note 3 above.

Notes (continued)

## 9. Debtors

	2025	Group 2024	Charitable company 2025	Charitable company 2024
	£	£	£	£
Trade debtors	353,542	615,191	366,299	615,191
Other debtors	3,785	7,860	7,085	7,200
Prepayments and accrued income	464,833	562,615	390,454	508,940
	<u>822,160</u>	<u>1,185,666</u>	<u>763,838</u>	<u>1,131,331</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

	2025	Group 2024	Charitable company 2025	Charitable company 2024
	£	£	£	£
Trade creditors	482,183	147,827	482,183	147,827
Accruals and deferred income	3,345,613	3,422,893	3,280,995	3,358,816
Social security and other taxes	88,751	71,351	64,199	71,351
	<u>3,916,547</u>	<u>3,642,071</u>	<u>3,827,377</u>	<u>3,577,994</u>

Accruals are recognised where grants have been awarded and committed to 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 in line with the revenue recognition policy.

Notes (continued)

#### 11. Analysis of net assets between funds

Group	Unrestricted funds	Designated funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£	£
Fund balances at 30 June 2025 represented by:					
Fixed assets	-	24,795	-	24,795	36,513
Current assets	-	4,618,750	3,941,874	8,560,624	8,359,122
Current liabilities	-	-	(3,916,547)	(3,916,547)	(3,642,071)
	0	4,643,545	25,327	4,668,872	4,753,564

Charity	Unrestricted funds	Designated funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£	£
Fund balances at 30 June 2025 represented by:					
Fixed assets	-	24,795	-	24,795	36,513
Current assets	-	4,500,414	3,852,704	8,353,118	8,185,517
Current liabilities	-	-	(3,827,377)	(3,827,377)	(3,577,993)
	-	4,525,209	25,327	4,550,536	4,644,037

Notes (continued)

## 12. Reconciliation of movements in funds

Group	At 1 July 2024	Incoming Resources	Outgoing resources	Transfers	At 30 June 2025
<b>Restricted funds</b>					
Total restricted funds	11,400	11,609,339	(11,595,412)	-	25,327
<b>Designated funds</b>					
Business Development Grants	153,598	-	(129,372)	(24,226)	-
Strategic reserve	2,150,000	-	-	-	2,150,000
Designated funds	2,438,566	-	(418,327)	473,306	2,493,545
Total designated funds	4,742,164	-	(547,699)	449,080	4,643,545
<b>General funds</b>					
Total general funds	-	4,118,354	(3,669,274)	(449,080)	-
Total Funds	4,753,564	15,727,693	(15,812,385)	-	4,668,872

The net movement of unrestricted funds was a decrease of £98,619 (2024: decrease of £480,309).

The decrease of unrestricted funds of include £209,444 which was funds allocated to expenditure agreed to be incurred by the Board of Trustees to help support the Football club charity network. £192,106 was allocated to enable the organisation to restructure to ensure the charity is in the best position to delivery its strategy. £16,778 has been distributed toward funding available for the Football Club charity to deliver programmes in their community.

£720,000 was allocated in the year ended 30 June 2024 to provide a Business Development Grant, up to the value of £10,000 to support all 72 Football Club charities for new projects and infrastructure. There was a remaining balance of £153,598 at the year ended 30 June 2024, with £129,372 distributed to Football Club charities in the year ended 30 June 2025, with the remaining balance of £24,226 transferred to designated funds and is shown within designated funds.

The net movement of restricted funds was an increase of £13,927 (2024: decrease of £16,676). The restricted funding relates to funds received in 2025, 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 2025.

Notes (continued)

## 12. Reconciliation of movements in funds (Continued)

In order to protect the organisation from any unforeseen adverse movements in income or expenses, the Trustees have designated a sum of £2,150,000 of the free reserves of the charitable company as a strategic reserve. The figure has been calculated using a risk-based scenario approach, considering the financial impact of the most material income retained by the organisation and a provision for reorganisation costs involved in closing down individual projects. This resulted in a £nil (2024: £175,000) movement in the reserve balance. The Trustees will continue to consider the best use of the remaining unrestricted funds.

Notes (continued)

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

Group	2025	2024
	£	£
Net outgoing resources	(84,692)	(496,985)
Investment Income	(238,354)	(278,006)
Depreciation	25,063	41,652
Decrease/(Increase) in debtors	363,506	(463,632)
Increase in creditors and deferred income	274,476	1,597,864
Net cash inflow from operating activities	<u>339,999</u>	<u>400,893</u>

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

	2025	2024
	£	£
Cash inflow from returns on investments and servicing of finance		
Interest receivable and other similar income	<u>238,354</u>	<u>278,006</u>
Cash outflow from capital expenditure and financial investment		
Payments to acquire tangible fixed assets	<u>14,356</u>	<u>17,415</u>

Notes (continued)

#### 15. **Company Limited by guarantee**

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

#### 16. **Related party transactions**

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

Voluntary income includes £2,810,000 (2024: £2,800,000) which was received directly from the Professional Footballers' Association. The balance due at the end of the year was £nil (2024: £nil).

At the year end, FLT Community Trading Limited owed £nil to the Football League Community Limited (2024: £nil).

During the year, the Football League Limited, (the ultimate parent of the Company) and the Football League (Community) Limited entered into a number of transactions in the normal course of business, totalling £3,424,632 (2024: £2,163,964). At the 30 June 2025, the Football League (Community) Limited was owed £3,408 (2024: £47,464) by the Football League Limited, the Football League (Community) Limited owed the Football League Limited £419,605 (2024: £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 £490,883 (2024: £422,355). In compliance with the requirements of FRS102, these amounts have been added to income and expenditure in the appropriate years.

#### 17. **Ultimate parent company and controlling party**

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

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

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

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

Notes (continued)

## 18. Comparative Information

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

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

Notes (continued)

18. Comparative Information (Continued)

Comparative Incoming Resources

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

Notes (continued)

18. Comparative Information (continued)

Comparative Analysis of net assets between Funds

Group	Unrestricted funds	Designated funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£	£
Fund balances at 30 June 2024 represented by:					
Fixed assets	-	36,513	-	36,513	60,750
Current assets	-	4,705,651	3,653,471	8,359,122	7,234,005
Current liabilities	-	-	(3,642,071)	(3,642,071)	(2,044,206)
	-	4,742,164	11,400	4,753,564	5,250,549

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

Notes (continued)

18. Comparative Information (Continued)

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



Notes (continued)

Directors for the year ended 30 June 2025

Liam Scully

Trevor Birch

Nick Perchard

Uma Cresswell

Carol Shanahan

Roger Shepherd

Ashley Hackett – Resigned 13 January 2025

Dan Plumley – appointed 18 July 2024

Dave Palmer – resigned 22 September 2025

Roger Davidson – resigned 22 September 2025

Louise Gear – resigned 23 June 2025

Company Secretary

Andrew Sellers – appointed 21 November 2024

Cathy Abraham – resigned 21 November 2024

Who We Work With

EFL in the Community Registered address and principal address

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

Charity registered number 1132689

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

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

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



Notes (continued)

Directors as at 8 December 2025

Liam Scully

Trevor Birch

Nick Perchard

Uma Cresswell

Carol Shanahan OBE

David Palmer

Roger Shepherd

Caroline Artis

Dan Plumley – appointed 18 July 2024

Lauren Sullivan – appointed 22 September 2025

Phil Woodward – appointed 22 September 2025

Chris Bailey – appointed 22 September 2025

Company Secretary

Andrew Sellers – appointed 21 November 2024