

**Report of the Directors and  
Financial Statements  
for the Year Ended 30 June 2023  
for  
London Football Association Limited**

**London Football Association Limited**

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for the Year Ended 30 June 2023**

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**London Football Association Limited**

**Company Information  
for the Year Ended 30 June 2023**

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**DIRECTORS:**

Mr Ian Leslie Wallis  
Mr Paul Henry Mortimer  
Mr James Middlehurst  
Mr Roger John Fox  
Ms Yashmin Harun  
Ms Jill Berry  
Ms Christina Oshodi  
Ms Anita Poulman  
Mr Thomas Barnard  
Mr Abu Nasir  
Ms Nina Stewart

**REGISTERED OFFICE:**

Wembley Stadium  
Wembley  
PO BOX 1996  
London  
SW1P 9EQ

**REGISTERED NUMBER:**

04102875 (England and Wales)

**AUDITORS:**

Williams & Co Epsom LLP  
Statutory Auditors  
8-10 South Street  
Epsom  
Surrey  
KT18 7PF

**Report of the Directors  
for the Year Ended 30 June 2023**

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The directors present their report with the financial statements of the company for the year ended 30 June 2023.

**REVIEW OF BUSINESS**

Over the course of the 2022-23 season, grassroots football in London has continued to recover positively from the pandemic and we have seen further impressive levels of growth. We affiliated just over 1,000 clubs and passed 5,000+ teams for the first time ever last season and this season we have seen our team numbers grow further to 5,431 teams.

This represents quite a change from three years ago, when we were registering just over 3,000 teams and were concerned about the long-term decline in male affiliated football. The growth since that time is represented across both the male and the female game and disability participation has also recovered strongly. Growth in the Women & Girls game has been particularly impressive, increasing from 5,717 players last season to 7,068 players this season - well over our target of 5,700. Our disability pathway also now boasts 668 players, again well above our target of 550 players and this is a very positive story following the challenges faced by disability players, teams, and clubs throughout the pandemic.

However, we are very aware that the levels of growth across the game in London puts increased pressure on the game's infrastructure - pitch availability, referee coverage, coaching provision and volunteer capacity and time. Tackling these challenges have been central to our plans this season.

A detailed facility plan has been delivered this year, focusing on four key areas. The first of these is ensuring that the quality of existing grass pitches improve, and this is done through the Pitch Power app and related funding to clubs to them make the necessary pitch improvements. To date we have funded 109 pitches through this programme. The second part of the facilities plan has been to accelerate investment in new 3G sites and small sided facilities across London. We have seen four of our targeted sites reach the application stage for Football Foundation funding this year and were delighted to announce the opening of the new Burgess Park facility in Southwark, a new double 3G pitch site with upgraded pavilion.

Alongside our work on improving grass pitches and establishing new 3G sites, we have seen a very encouraging response to the development of the new PlayZone initiative - a programme to develop new or refurbished mini football pitches for recreational football use in the heart of London's communities. There have been 23 expressions of interest from London's local authorities for this programme. Finally, we have also been successful in applying to the Football Foundation for an additional 'hybrid' grass pitch at Regents Park, allowing us to further explore this new technology in a community setting.

The shortage of referees has also been a significant issue and in response to this we have significantly accelerated our referee recruitment. This season we have delivered an unprecedented number of courses to respond to demand and to date have registered 1,200 referees, a 14% increase on last year. We are also conducting an exercise to better understand the gaps in refereeing provision across the game in London and this will allow us to strategically target our training and education for next season.

We launched our new coach membership programme last season, which offers face-to-face CPD to complement the FA's education programme. We have significantly expanded this programme this season and this has resulted in us recording 1,996 CPD instances over the course of the season, engaging 1,017 individual coaches. Further detail on this programme and membership opportunities are available at the link below:

<https://www.londonfa.com/coaches/development-and-cpd/coach-membership--season-2022-23>

To support the work above and create more capacity across the team to manage the increased demands of the growth in teams affiliated to London FA, we have added two new specialist roles to the business. The first of these is a Facilities & Investment Officer, who's primary purpose will be to support our clubs to access the grass pitch improvement fund and provide generic facility support and guidance. The second role is a partnership with Middlesex FA to employ a Volunteer Development Officer, to work directly with our club and league volunteers to address the challenges they have around volunteer recruitment, retention, support, and reward.

Last season we launched our comprehensive racial equality action plan and this has continued to be delivered over the course of the 2022-23 season. As a result of this plan, we have delivered a series of education and training events for our clubs and leagues focused on our discipline procedures and processes, to include a discipline roadshow over the summer of 2022. We have also targeted specifically our South Asian communities in London for coach and referee education and recruitment and developed a high-quality 'racial equality in football' training workshop for our clubs and leagues. This workshop was piloted in April 2023 and will be rolled out to our stakeholders this summer.

<https://www.londonfa.com/inclusion>

Finally, our plans for affiliation for the 2023-24 season have progressed well. Club Affiliation has now been made available within the new CLUB PORTAL platform, instead of through the Whole Game System.

## London Football Association Limited

### Report of the Directors for the Year Ended 30 June 2023

This change has many benefits, allowing clubs to complete up to 75% of their affiliation now and not having to wait until the opening of affiliation to get started. It is a much more efficient and user-friendly system and we provided extensive training to our clubs and leagues, to include a series of short 'how-to' videos to support clubs to complete affiliation on the new system.

At London FA our vision is to 'harness the power of grassroots football to enrich more lives in London' and we believe that by working closely with our clubs and leagues we are well placed to make a real difference in this great capital city.

#### **FUTURE DEVELOPMENTS**

Following a positive recovery from the pandemic and because of the significant cost reductions undertaken during the seasons 2019-20 and 2020-21, London FA has been fortunate to be able to build up its reserves over the past two seasons.

As a not-for-profit business we have been seeking for ways in which to reinvest this back into the grassroots game and have set out a four-year 'reserves reinvestment' plan, focused on four key areas which are outlined below. This plan will likely see the business trading in a deficit position over the next four years as reserves are expended.

#### **1. Tackling poor behaviour in the game**

London FA will be expanding its discipline team and this larger team will be working directly with leagues and clubs on preventative measures to address poor on-field and off-field discipline incidents. This preventative work will take the form of enhanced referee support, education and training offered to clubs and leagues, increased communications and a particular focus on improving victim support through discrimination cases.

#### **2. Referees**

A significantly enhanced course programme is to be delivered, alongside a comprehensive education and training package to better support and retain referees in the game. This is alongside a detailed mapping exercise to better understand where there is a critical need for more referees, to allow London FA's development work to be focused in these areas.

#### **3. Women & Girls**

An expanding women & girls development team at London FA will be able to increase the delivery of key programmes such as Squad and Wildcats, as well as better supporting the growing infrastructure of clubs and leagues. This will be supported by the development of a new recreational programme for women & girls, providing more flexible, small-sided football opportunities. This more flexible format will allow a better entry point to females seeking to try football for the first time, or who are returning to the game after an absence.

#### **4. London FA's Commercial Programme**

To sustain our development work over the longer term. London FA will also be investing in a Partnerships and a Marketing lead for the business. These new roles will lead London FA's commercial partnership work, seeking out opportunities with brands keen to invest in and support grassroots football. As part of the plan to raise the profile of grassroots football across the capital, we will also be investing in our showcase awards evening in January 2024.

#### **DIRECTORS**

The directors shown below have held office during the whole of the period from 1 July 2022 to the date of this report.

Mr Ian Leslie Wallis  
Mr Paul Henry Mortimer  
Mr James Middlehurst  
Mr Roger John Fox  
Ms Yashmin Harun  
Ms Jill Berry  
Ms Christina Oshodi  
Ms Anita Poulman  
Mr Thomas Barnard

Other changes in directors holding office are as follows:

Mr Mark Deveney - resigned 19 January 2023  
Ms Karen Greene - resigned 5 September 2022  
Mr Abu Nasir - appointed 1 January 2023  
Ms Nina Stewart - appointed 1 January 2023

**London Football Association Limited**

**Report of the Directors  
for the Year Ended 30 June 2023**

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**LIMITED BY GUARANTEE**

The company has no share capital and is limited by guarantee.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**AUDITORS**

The auditors, Williams & Co Epsom LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

.....  
Ms Nina Stewart - Director

Date: .....

**Balance Sheet**  
**30 June 2023**

		2023	2022
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	12,464	1,131,719
Investments	5	1,065,429	1,054,592
Investment property	6	1,200,000	-
		<u>2,277,893</u>	<u>2,186,311</u>
<b>CURRENT ASSETS</b>			
Debtors	7	119,660	68,300
Cash at bank		711,182	659,836
		<u>830,842</u>	<u>728,136</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	434,232	367,176
<b>NET CURRENT ASSETS</b>		<u>396,610</u>	<u>360,960</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,674,503</u>	<u>2,547,271</u>
<b>PROVISIONS FOR LIABILITIES</b>	9	231,189	173,645
<b>NET ASSETS</b>		<u><u>2,443,314</u></u>	<u><u>2,373,626</u></u>
<b>RESERVES</b>			
Fair value reserve	10	958,875	1,016,419
Income and expenditure account	10	1,484,439	1,357,207
		<u><u>2,443,314</u></u>	<u><u>2,373,626</u></u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on ..... and were signed on its behalf by:

.....  
Ms Nina Stewart - Director

**Notes to the Financial Statements  
for the Year Ended 30 June 2023**

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**1. STATUTORY INFORMATION**

London Football Association Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

The accounts are prepared on a going concern basis.

**Turnover**

Turnover is generated from a number of sources across the footballing community.

Subscriptions and affiliation fees are generated from member clubs and referees, and turnover is derived from fines and costs where individuals of member teams are subject to disciplinary action for on field offences (red & yellow cards etc).

The Association run various cup competitions for member clubs which generate turnover in the form of cup entry fees, external sponsorship and gate receipts from spectators.

The Association receive a fee from The FA based on affiliates taking part in FA run coaching courses.

Fines and costs are accounted for on a receipts basis, which is considered by the Directors to show no material difference than if it were accounted for under the accruals convention.

All other turnover is accounted for in respect of the period to which it relates.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- in accordance with the property
Plant and machinery	- Straight line over 3 years
Fixtures and fittings	- 25% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in surplus or deficit.

**Financial instruments**

Basic financial assets such as trade debtors are initially recognised at the invoice price. At the end of each reporting period the entity reviews the balances for impairment. If there is evidence of impairment, the entity recognises impairment losses in surplus or deficit immediately.

Fixed asset investments are carried at fair value and movements in the valuation are recognised through surplus or deficit. At the end of the reporting period, any movements are transferred to the fair value reserve. The basis of the valuation can be found within note 7.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to surplus or deficit on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

2. ACCOUNTING POLICIES - continued

**Grants received from the football association**

Grants are received as both revenue grants and grants to cover expenditure. Grants are recognised once entitlement passes to the company, performance conditions are met and the economic benefits can be measured reliably.

Grants are usually received in advance of when the relevant expenditure is incurred and in these instances, will be recognised as a liability. Grants are derecognised as a liability when the expenditure is incurred and the income is recognised in profit or loss.

**Going concern**

The directors have considered the financial position, resources and income streams of the Company. The Company has retained income in excess of £1.3m, cash reserves over £0.7m and a further investment portfolio valued at just over £1.05m.

The Company has undergone an internal restructure to streamline its workforce and optimise its cost base moving forwards. Additionally, the Company is looking at additional income streams to further its ability to service the needs of its members.

The directors note that although there is planned significant reinvestment into football, the company will still have adequate resources to continue in operational existence.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 20 (2022 - 19).

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 July 2022	1,200,000	36,290	6,718	1,243,008
Additions	-	11,361	-	11,361
Disposals	-	-	(6,718)	(6,718)
Reclassification/transfer	(1,200,000)	-	-	(1,200,000)
At 30 June 2023	-	47,651	-	47,651
<b>DEPRECIATION</b>				
At 1 July 2022	72,201	32,526	6,562	111,289
Charge for year	12,000	2,661	156	14,817
Eliminated on disposal	-	-	(6,718)	(6,718)
Charge written back	(84,201)	-	-	(84,201)
At 30 June 2023	-	35,187	-	35,187
<b>NET BOOK VALUE</b>				
At 30 June 2023	-	12,464	-	12,464
At 30 June 2022	1,127,799	3,764	156	1,131,719

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

5. **FIXED ASSET INVESTMENTS**

	Listed investments £
<b>COST OR VALUATION</b>	
At 1 July 2022	1,054,592
Additions	79,277
Disposals	(62,424)
Revaluations	(6,016)
At 30 June 2023	1,065,429
<b>NET BOOK VALUE</b>	
At 30 June 2023	1,065,429
At 30 June 2022	1,054,592

The fixed asset investments are valued based on the middle price as at the 30th June 2023, provided by the entity's investment portfolio managers.

Had the fixed asset investments not been revalued, they would be carried at their cost of £631,838

6. **INVESTMENT PROPERTY**

	Total £
<b>FAIR VALUE</b>	
Reclassification/transfer	1,200,000
At 30 June 2023	1,200,000
<b>NET BOOK VALUE</b>	
At 30 June 2023	1,200,000

The freehold property was revalued in October 2019 at £1,200,000 in accordance with the Practice Statements of The Royal Institution of Chartered Surveyors (RICS) Valuation Standards ('The Red Book' 2014 Edition effected 6th January 2014).

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	34,344	40,695
Other debtors & prepayments	24,014	27,605
Accruals	61,302	-
	119,660	68,300

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	23,307	12,658
Tax	720	920
Other creditors	22,244	38,409
Accruals and deferred income	387,961	315,189
	434,232	367,176

9. **PROVISIONS FOR LIABILITIES**

	2023 £	2022 £
Deferred tax	231,189	173,645

**London Football Association Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023**

**9. PROVISIONS FOR LIABILITIES - continued**

	Deferred tax £
Balance at 1 July 2022	173,645
Provided during year	57,544
Balance at 30 June 2023	<u>231,189</u>

Deferred tax has been provided for in the event that either the property or investment portfolios are sold. Indexation allowance has been taken into account in calculating deferred tax on the property, but rollover relief which may be available on sale has not been factored in. Indexation allowance has not been factored into the deferred tax calculation on the investment portfolio due to the nature and fluctuation of the assets contained in the portfolio.

**10. RESERVES**

	Income and expenditure account £	Fair value reserve £	Totals £
At 1 July 2022	1,357,207	1,016,419	2,373,626
Surplus for the year	69,688		69,688
Deferred tax	57,544	(57,544)	-
At 30 June 2023	<u>1,484,439</u>	<u>958,875</u>	<u>2,443,314</u>

**11. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Paul Smith BSc FCA (Senior Statutory Auditor)  
for and on behalf of Williams & Co Epsom LLP

**12. ULTIMATE CONTROLLING PARTY**

The Directors consider there to be no ultimate controlling party.