

Company number: 3441666
Charity number: 1071766

Leyton Orient Trust

Report and financial statements
For the year ended 31 August 2023

Leyton Orient Trust

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For the year ended 31 August 2023

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Leyton Orient Trust

Reference and administrative information

For the year ended 31 August 2023

Company number 3441666
Country of incorporation United Kingdom

Charity number 1071766
Country of registration England & Wales

Registered office and operational address SCORE
100 Oliver Road
Leyton
London
E10 5JY

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

N F Gerrard	Vice Chair	Resigned July 2023
J C E Farmer	Treasurer	
Cllr. R Sweden		
D E Griggs		
M Taylor		
L Broughan		Resigned July 2023
C Curry		
R Edwards		Resigned July 2023
T Sahota	Chair	
B Mistry		Appointed July 2023
V Wood		Appointed July 2023
D Victor		Appointed July 2023
Z Mirza		Appointed July 2023
Cllr U Rasool		Appointed July 2023
K Kaye		Appointed July 2023
J Innes		Appointed July 2023

Key management Personnel Neil Taylor Chief Executive

Bankers HSBC Bank plc
192 Hoe Street
Walthamstow
London
E17 4QN

Solicitors Muckle LLP
Time Central
32 Gallowgate

Leyton Orient Trust

Reference and administrative information

For the year ended 31 August 2023

Newcastle upon Tyne
NE1 4BF

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Leyton Orient Trust

Trustees' annual report

For the year ended 31 August 2023

The trustees present their report and the audited financial statements for the year ended 31 August 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The aim of the Charity is to benefit the inhabitants of Greater London and, in particular, benefit those inhabitants who are elderly, disabled, unemployed, girls, women, or those who are from minority ethnic groups, by providing and assisting in the provision of services and facilities for sport, recreation and learning for the said inhabitants in the interest of social welfare and education and so that their condition of life may be improved.

Leyton Orient Trust operates as a registered charity and company limited by guarantee. The Trust delivers a range of engagement and development programmes to communities based in Waltham Forest, Tower Hamlets, Hackney and Redbridge.

The vision of Leyton Orient Trust is: 'Using the power of sport to improve life chances'

Its mission is to deliver and develop Health, Well Being, Educational Attainment and Employability programmes that are relevant, engaging and inspiring.

Since its creation in 1989 Leyton Orient Trust has invested over £36 million in North and East London touching the lives of over 110,000 people in that time.

Leyton Orient Trust aligns itself with the aims and objectives of Local, Regional and National Government; its agencies and the third and community sector where appropriate and of mutual benefit, in particular, in the London Boroughs of Hackney, Redbridge, Tower Hamlets and Waltham Forest.

As a result, Leyton Orient Trust delivers the following programmes:

Youth Engagement and Mentoring Projects such as:

- Kicks and Targeted Kicks in partnership with the Premier League
- Chances Programme in partnership with Substance and the Big Issue
- Divert Project in partnership with Bounce Back and London Violence Reduction Unit
- Holiday activities and Food Programme with the London Boroughs of Redbridge Waltham Forest

Social Action Programmes such as the National Citizens Service – in partnership with NCS Trust and EFL Trust.

Education, Training and Health projects such as:

- Study Programmes for 16–19-year-olds with Waltham Forest College
- Healthy Schools Projects supported by Premier League and EFL Trust
- PL Inspires supported by the Premier League
- Mental Health Treatment and Recovery Programme 'Coping through Football' with London Playing Fields Foundation and North and East London Mental Health Trust
- Mental Health Teenage Well Being Advantage programme in partnership with NELFT, West Ham and Arsenal
- Weight loss and social interaction programmes such as Fit Fans with EFL Trust and Daughters and Dads with Women in Sport and EFL Trust
- Community Health Champions programme in partnership with London Borough of Waltham Forest

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Beneficiaries of Trust services

The Beneficiaries of the services of the Trust continue to be residents of the London Boroughs of Hackney, Redbridge, Tower Hamlets and Waltham Forest and predominantly those in need or experiencing some form of deprivation. The report below demonstrates the range of work designed to engage and support the Beneficiaries:

Achievements and performance

The Trust started the financial year in a good position both from a governance perspective and operationally. In July 2022 the Board approved a three-year Business Plan which focuses on areas of improvement and growth and the structure required to deliver it. The Board has continued to measure the progress of this work – which is reflected in the impact report.

Leyton Orient Trust

Trustees' annual report

For the year ended 31 August 2023

The Trust has also been working with partners on developing and being part of new programmes, which has mainly focused on jointly developing and delivering the Community Health Champions Programme with Waltham Forest Council.

The Trust would like to thank the following Funders for their continued support.

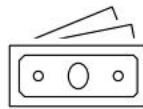
Big Issue Invest
Bounce Back
English Skills Funding Agency
Essex and Southend Sports Trust
EFL Trust
Ferrero
London and Quadrant
London Borough of Redbridge
London Borough of Waltham Forest
London Marathon Charitable Trust
London Playing Fields Foundation
Mayor of London Violent Reduction Unit
Ministry of Justice
NCS Trust
Northeast London Foundation Trust
Osmani Trust
Peabody
Premier League Charitable Fund
Professional Football Association
Sport England
Street Games
Substance
Waltham Forest College

Leyton Orient Trust Impact Analysis

INVESTMENT MADE IN THE COMMUNITY



£1 million invested



30 full time staff delivering the programmes

9,703 individuals engaged from Waltham Forest, Hackney, Tower Hamlets and Redbridge



90 sessions every week

HEALTHY SCHOOLS PREMIER LEAGUE PRIMARY STARS



Leyton orient trust delivers classroom based and pe activity driven sessions across multiple schools

4,482 pupils engaged



31 teachers engaged



29 partnered schools



8 anti-discrimination workshops



10 sporting festivals



7 social action projects



21 targeted interventions



49 education activation workshops



HEALTHY SCHOOLS JOYS OF MOVING



This programme is taught in both classroom and playground settings with the goal of sparking children's enthusiasm for physical activity through a variety of enjoyable games. Over the course of six weeks, students participate in classroom sessions to learn about physical activity, its advantages, the importance of hydration, and the benefits of a balanced and diverse diet. Additionally, they engage in six weeks of enjoyable sports activities.



Engaged 27 With Different Schools



840 Engaged Pupils



Organised 5 Events

YOUTH ENGAGEMENT PREMIER LEAGUE KICKS



Leyton Orient Trust delivers outreach programmes working with 8-18 year olds through our many different engagement streams such as sports participation, volunteering and mentoring opportunities.



1,180 Engaged Participants



34 Volunteers



37 Qualifications Achieved



500 Young Women Engaged In LMCT Female Kicks



A Total Of 300 Sessions Have Been Delivered Across Kicks



21 Participants Engaged In Over 10 Hours Of Mentoring





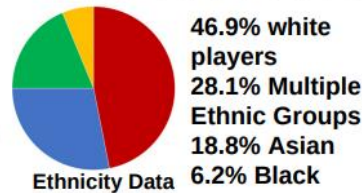
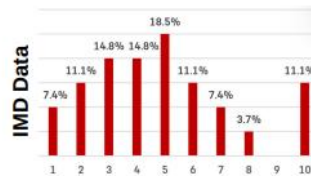
YOUTH ENGAGEMENT

FA GIRLS EMERGING TALENT CENTRE

The primary goal of the Girls' Emerging Talent Centre's (ETCs) is Talent Identification for female players from underrepresented communities: They aim to discover and nurture prospective players for the future by offering convenient, top-notch training facilities in local communities. Leyton Orient Trust and Leyton Orient Football club have developed a talent centre in Leyton which hosts many talented young girls from the surrounding area.



-  50 Registered Participants
-  9 Coaches
-  1 Centre
-  32 Delivered Sessions
-  5 Delivered Classroom Sessions










YOUTH ENGAGEMENT

WALTHAM FOREST / REDBRIDGE HOLIDAY ACTIVITY AND FOOD PROGRAMME



In collaboration with the London boroughs of Waltham Forest and Redbridge and the Department of Education, this programme aims to:

Engaged with 60 young people on Free School Meals on average per week for 7 weeks.

-  Promote healthier eating habits during school holidays. Encourage increased physical activity during school breaks.
-  Provide opportunities for engaging and enriching activities that foster resilience, character development, and overall well-being while enhancing educational achievement.
-  Ensure participant safety and prevent social isolation.
-  Enhance knowledge about health and nutrition.
-  Foster greater engagement with schools and local services.
- Additionally, our goal is to empower participating families to:
 -  Enhance their understanding of nutrition and effective budgeting for food.
 -  Connect them with valuable information and support resources, such as those related to health, employment, and education.



YOUTH ENGAGEMENT CHANCES



Chances is a specialised mentoring programme under the social investment bond framework, developed in partnership with Sport England, Substance, Big Issue Invest and the London Borough of Waltham Forest. Leyton Orient Trust has worked in 2 schools engaging with just under 200 young people on a weekly basis.



193 Engaged In The Mentoring Programme



83 Referrals From Statutory Agencies



31 Gained An Accreditation



69 Improved Their School Attendance



½ Did Not Reoffend



YOUTH ENGAGEMENT PL INSPIRES



Premier League Inspires equips individuals to cultivate personal, social, employability, and life skills. This is achieved through a combination of regular in-person group sessions, mentorship, workshops, and engagement in social-action projects. These efforts not only provide immediate assistance to participants but also assist them in charting their future paths.



79 Engaged Participants



97 Sessions Delivered



7 Player Visits



10 Engaged In Social Action



YOUTH ENGAGEMENT YOUTH JUSTICE SPORTS FUND

Leyton Orient Trust partnered with Street Games and the Youth Justice Sports Fund to provide young people with sporting opportunities to bridge the gap in anti social behaviour that young people become victims of. Our team ran 2 weekly sports based sessions meeting with over 40 young people each week alongside half term activity camps and strike day camps. We supported the young people through sports, mentoring, creative workshops and provided hot meals as an additional incentive.



273 Engaged Participants



24 Sessions Delivered



4 Teacher Strike Sessions



FURTHER AND HIGHER EDUCATION COURSES

Leyton orient trust offers comprehensive full-time further education programmes for individuals aged 16 to 18.



73 Students Enrolled.



68 Students Achieved A Qualification In All BTEC Levels.

Waltham Forest College



HEALTH ENGAGEMENT

FIT O'S - ADVANTAGE




Leyton Orient Trust delivers initiatives focused on community health engagement, aimed at enhancing both physical and mental well-being. This includes fit fans, in partnership with the EFL Trust and Sport England, which is a free health programme for men and women aged 35-65 who are looking to lose weight, get fitter and lead a more active life.

The Advantage Programme is a targeted early intervention youth mental health mentoring programme delivered in partnership with West Ham, Arsenal and NELFT.



2 Female Cohorts Engaging 40 Participants

 18 Engaged Young People Engaged In The Programme



- AIMS OF THE PROGRAMME**
1. Improve your eating habits
 2. Test your knowledge about alcohol
 3. Increase your activity levels
 4. Reduce your weight at waistline
 5. Support each other to track



HEALTH ENGAGEMENT

COMMUNITY HEALTH CHAMPIONS



This programme focuses on improving the health and well-being for Waltham Forest residents.



161 Total Sessions Delivered



34 Volunteers Engaged



7 Volunteers Completed Walk Leader Training



2 Weekly Well Being Café's



14 Partners



1,435 Residents Engaged With CHC Programme

COPING THROUGH FOOTBALL

THROUGH



Coping through football is a sustainable treatment and recovery model, designed to effectively engage and enhance the well-being of adults and young individuals grappling with mental health challenges.



The Programme Engages With 146 Adults And 47 Young People 4 Times Per Week.



Professional Footballers' Association



CLUB LIAISON

In partnership with Leyton Orient Football Club, the PFA and EASST, the trust is given priceless access to players, the stadium, and match days, which serves as a strong incentive and source of motivation for participants involved with the trust.



1,855 Hours Of Player Visits



Over £5,000 Raised For 8 Local Charities



15,000 Free Or Discounted Tickets Distributed



70 Player Visits



300 People Taken Part In Match Day Activities



Omar Beckles Wins EFL Player In The Community Award



Financial review

The Board has been focused on continuing improving the financial position of the Trust so that it can effectively weather expected and unexpected challenges. The Board has therefore developed and adopted a Business Plan which includes focusing on creating sustainable surpluses and gradually building up reserves to withstand any current and future shocks. The results achieved this year are therefore encouraging and indicate that the Trust is on the right path.

Strong systems have been put in place to understand and control expenditure and due to the work of the Finance Team clear and concise budgets are now produced which are worked through with project holders and key staff.

Risks

The Trust maintains a risk register which focus on the key risks to the Charity, mainly focused on risks to income but also wider partnership risks and challenges. These are reviewed monthly by the Finance Committee and quarterly by the Board and Quality Assurance Committee. All committees also receive programme updates to ensure that targets are being met and on course. Given the regularity of meetings the Board can respond quickly to risks and challenges. This has been seen most recently through the Trust's response to the Pandemic and what impact this would have operationally, strategically and financially. The Board also recognise that there is increased pressure and competition for funding and that there is a higher expectation on impact. Many contracts are now payment by result and on an individual case by case basis. In response the Trust has developed stretch testing which forensically examines each funding stream – how it is performing, and the risks attached.

Reserves policy and going concern

The Trust reviews and examines the expected level of incoming resources and outgoing expenditure on a quarterly basis. Reserves need to be retained to ensure the Trust can meet its obligations in the short term. The Trust is of the opinion that the level of reserves appropriate to meet efficiently the needs of the charity should equal the average expenditure incurred over six to nine months of activities.

As of 31st August 2023 unrestricted funds stood at £916,918 less fixed assets £18,934 leaving free reserves of £897,984. This is equivalent to approximately nine months of the projected expenditure for 2023/24. The Trust therefore consider that the level at the year-end is adequate to meet the continuing commitments in the forthcoming year.

The Trustees have reviewed the current reserves position along with confirmed income for the next 12 months and consider the organisation will be able to continue operating for at least one year from when the accounts have been signed.

Plans for the future

Leyton Orient Trust is a strong and successful organisation which is well equipped and ready to meet the challenges that the future may bring and are able, due to our flexibility as a charity, to reposition to respond effectively. As such the Trust has put in place for 2022-2025 a detailed and robust business plan.

Fundraising

The Trust is not currently a fundraising charity, with income deriving from local government, premier league and other grants. As indicated in the Business Plan 2022-2025 fundraising is targeted as an activity. As part of this the Trust has registered with the fundraising regulator.

Structure, governance and management

Leyton Orient Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 29 September 1997, as amended by Special Resolution dated 2 September 1998. The members have each undertaken to contribute no more than £1 to the charity's assets in the event of the company being wound up. It is registered as a charity with the Charity Commission.

The charity is an incorporated company limited by guarantee and is registered with the Charity Commission under the registered number 1071766 and with Companies House 3441666.

Board of Trustees and Directors

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Below is a list of the Trustees that served in the year under review.

Neil Gerrard	John Farmer
Marshall Taylor	Deborah Griggs
Cllr Richard Sweden	Jamie Innes
Tejpal Sahota	Linda Broughan
Collette Curry	Robert Edwards
Bhumika Mistry	Vincent Wood
Dave Victor	Kelly Kaye
Cllr Uzma Rasool	
Zabin Mirza	

Trustees are appointed by the charity. Trustees are required to retire from office on a rotational basis and may be re-elected for a further term.

Appointment of Trustees

All new Trustees are recruited externally with a transparent application, shortlisting and interview process led by the Chair and Chief Executive. Once the process is complete the Chair and Chief Executive present their recommendations to the full Board for consideration, approval and adoption if deemed suitable and appropriate.

Induction and training of new trustees

New Trustees are informed of their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational structure

The Board of Trustees administers the charity. A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees for operational matters.

The Chief Executive of the Charity reports directly to the Trustees on a quarterly basis. The Chief Executive is responsible for managing staff. The charity is funded to undertake and deliver projects from organisations based in either the statutory, voluntary or commercial sector.

Annually the Trust reviews all staff positions and personnel which it reflects on and makes appropriate changes in responsibility and remuneration.

The Trust also externally reviews the appropriate pay and conditions for staff every three years through the Trust's HR Advisor to ensure that it remains competitive and in line with the wider industry.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee and senior manager of the charity with a service provider or supplier to the charity must be disclosed to the full Board of Trustees in the same way as any other. Due to its connection with Leyton Orient Football Club the Club is deemed to be a related organisation. They jointly share one Director who sits on both Boards.

Statement of responsibilities of the trustees

The trustees (who are also directors of Leyton Orient Trust for the purposes of company law) are responsible for preparing the trustees' annual 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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate 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 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
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2023 was 16 (2022: 9). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Leyton Orient Trust

Trustees' annual report

For the year ended 31 August 2023

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 1st February 2024 and signed on their behalf by

John Farmer
Treasurer

Tejpal Sahota
Chair

Independent auditor's report

To the members of

Leyton Orient Trust

Opinion

We have audited the financial statements of Leyton Orient Trust (the 'charitable company') for the year ended 31 August 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its 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
- 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 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 Leyton Orient Trust'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.

Independent auditor's report

To the members of

Leyton Orient Trust

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on 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, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The 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; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Independent auditor's report

To the members of

Leyton Orient Trust

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the 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 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 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 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

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

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

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.

Independent auditor's report

To the members of

Leyton Orient Trust

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the 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 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

Date: 21 February 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 110 Golden Lane, LONDON, EC1Y 0TG

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	2,417	-	2,417	6,611	-	6,611
Charitable activities							
Community projects	3	246,073	157,298	403,371	116,016	158,000	274,016
Sports development	3	60,750	-	60,750	51,615	-	51,615
Education and training	3	537,024	600	537,624	575,796	500	576,296
Health projects	3	158,697	75,000	233,697	155,359	70,000	225,359
Investments	4	18,479	-	18,479	5,060	-	5,060
Total income		1,023,438	232,898	1,256,336	910,457	228,500	1,138,957
Expenditure on:							
Charitable activities							
Community projects	5	195,046	178,759	373,805	109,004	165,460	274,464
Sports development	5	38,972	-	38,972	49,113	-	49,113
Education and Training	5	529,935	-	529,935	503,264	703	503,967
Health projects	5	140,425	72,448	212,873	133,477	77,042	210,519
Total expenditure		904,379	251,207	1,155,586	794,858	243,205	1,038,063
Net income / (expenditure) for the year	6	119,059	(18,309)	100,750	115,599	(14,705)	100,894
Transfers between funds		-	-	-	(5,660)	5,660	-
Net movement in funds		119,059	(18,309)	100,750	109,939	(9,045)	100,894
Reconciliation of funds:							
Total funds brought forward		797,859	90,274	888,133	687,920	99,319	787,239
Total funds carried forward		916,918	71,965	988,883	797,859	90,274	888,133

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

Leyton Orient Trust

Balance sheet

Company no. 3441666

As at 31 August 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	11		18,934		26,833
			18,934		26,833
Current assets:					
Debtors	12	152,067		165,609	
Short term deposits		536,982		512,790	
Cash at bank and in hand		452,253		362,844	
		1,141,302		1,041,243	
Liabilities:					
Creditors: amounts falling due within one year	13	(171,353)		(179,943)	
Net current assets			969,949		861,300
Total net assets			988,883		888,133
The funds of the charity:					
Restricted income funds	16a		71,965		90,274
Unrestricted income funds:					
General funds		916,918		797,859	
Total unrestricted funds			916,918		797,859
Total charity funds			988,883		888,133

Approved by the trustees on 1 February 2024 and signed on their behalf by

Tejpal Sahota
Chair

John Farmer
Treasurer

Leyton Orient Trust

Statement of cash flows

For the year ended 31 August 2023

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	100,750		100,894	
Interest received	(18,479)		(5,060)	
Depreciation charges	19,238		17,703	
Loss on disposal of fixed assets	-		-	
Short Term Deposit Movement	(24,192)		(3,688)	
(Increase)/decrease in debtors	13,542		10,664	
Increase/(decrease) in creditors	(8,590)		19,606	
Net cash provided by / (used in) operating activities		82,268		140,119
Cash flows from investing activities:				
Purchase of fixed assets	(11,338)		(9,595)	
Interest received	18,479		5,060	
Net cash provided by / (used in) investing activities		7,141		(4,535)
Change in cash and cash equivalents in the year		89,409		135,584
Cash and cash equivalents at the beginning of the year		362,844		227,260
Cash and cash equivalents at the end of the year		452,253		362,844

Analysis of cash and cash equivalents and of net debt

	At 1 September 2022 £	Cash flows £	Other non- cash changes £	At 31 August 2023 £
Cash at bank and in hand	362,844	70,171	19,238	452,253
Total cash and cash equivalents	362,844	70,171	19,238	452,253

Notes to the financial statements

For the year ended 31 August 2023

1 Accounting policies

a) Statutory information

Leyton Orient Trust is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is SCORE Building, 100 Oliver Road, Leyton, London, E10 5JY.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the financial statements

For the year ended 31 August 2023

1 Accounting policies (continued)

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between charitable activities on the basis of area of literature occupied by each activity.

•	Community projects	30%
•	Sports development	5%
•	Education and training	33%
•	Health projects	24%
•	Support costs	3%
•	Governance costs	5%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on income, of the amount attributable to each activity.

•	Community projects	24%
•	Sports development	5%
•	Education and training	51%
•	Health projects	20%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

•	Office Equipment and Computers	3 years
•	Fixtures and Fittings	6.6 years
•	Motor Vehicles	4 years

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The Charity only offers a defined contribution pension scheme to employees. The scheme is administered by Now Pensions.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Gifts	-	-	-	-	1,611	1,611
Legacies	-	-	-	-	-	-
Donated Equipment	2,417	-	2,417	-	5,000	5,000
	2,417	-	2,417	-	6,611	6,611

Notes to the financial statements

For the year ended 31 August 2023

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Premier League Charitable Fund	-	135,287	135,287	-	125,000	125,000
EFL Trust	-	-	-	13,364	-	13,364
LB Waltham Forest	25,088	800	25,888	44,877	-	44,877
West Ham United Foundation	-	-	-	15,750	-	15,750
New Era Foundation/Bounce Back Foundation	-	-	-	37,419	-	37,419
NELFT	45,000	-	45,000	-	-	-
Substance	91,753	-	91,753	-	-	-
Bounce Back Foundation	42,049	-	42,049	-	-	-
Other	42,183	21,211	63,394	4,606	33,000	37,606
Sub-total for Community Projects	246,073	157,298	403,371	116,016	158,000	274,016
LB Waltham Forest	36,216	-	36,216	45,080	-	45,080
EFL Trust	-	-	-	2,517	-	2,517
Other	24,534	-	24,534	4,018	-	4,018
Sub-total for Sports Development	60,750	-	60,750	51,615	-	51,615
Waltham Forest College	385,279	-	385,279	373,457	-	373,457
Premier League Charitable Fund	-	-	-	-	-	-
EFL Trust	51,276	-	51,276	189,821	-	189,821
Other	100,468	600	101,068	12,518	500	13,018
Sub-total for Education & Training	537,024	600	537,624	575,796	500	576,296
Premier League Charitable Fund	-	75,000	75,000	-	70,000	70,000
EFL Trust	1,340	-	1,340	26,511	-	26,511
London Playing Fields	-	-	-	25,875	-	25,875
LB Waltham Forest	122,868	-	122,868	40,000	-	40,000
London Playing Fields	22,285	-	22,285	-	-	-
Other	12,204	-	12,204	62,973	-	62,973
Sub-total for Health Projects	158,697	75,000	233,697	155,359	70,000	225,359
Total income from charitable activities	1,002,543	232,898	1,235,441	898,786	228,500	1,127,286

4 Income from investments

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Deposit Account Interest Received	18,479	-	18,479	5,060	-	5,060
	18,479	-	18,479	5,060	-	5,060

Leyton Orient Trust

Notes to the financial statements

For the year ended 31 August 2023

5a Analysis of expenditure (current year)

	Charitable activities						2023 Total £	2022 Total £
	Community Projects £	Sports Development £	Education & Training £	Health Projects £	Governance costs £	Support costs £		
Staff costs (Note 7)	313,113	24,260	322,808	167,548	12,229	36,688	876,647	754,785
Direct Costs – Venue Hire	21,527	3,268	22,541	5,607	125	375	53,442	35,885
Direct Costs – Clothing	2,015	-	12,058	914	62	187	15,236	26,920
Direct Costs – Other	2,101	6,526	51,027	7,585	1,420	4,259	72,917	122,950
Support Costs – Rent & Service Charges	1,296	-	34,880	2,099	1016.21	3,049	42,340	42,340
Support Costs – Computer Expenses	-	-	12,812	-	2,709	8,128	23,650	22,800
Support Costs – Audit Fees	-	-	-	-	2,670	8,009	10,679	9,360
Support Costs – Legal Fees	-	-	-	-	157	470	627	403
Support Costs – Other	7,640	-	18,886	7,642	6,171	19,708	60,048	22,620
	347,691	34,054	475,012	191,395	26,560	80,873	1,155,586	1,038,063
Support costs	19,658	3,702	41,345	16,168	-	(80,873)	-	-
Governance costs	6,456	1,216	13,578	5,310	(26,560)	-	-	-
Total expenditure 2023	373,805	38,972	529,935	212,873	-	-	1,155,586	889,445
Total expenditure 2022	274,464	49,113	503,967	210,519	-	-		1,038,063

Leyton Orient Trust

Notes to the financial statements

For the year ended 31 August 2023

5b Analysis of expenditure (prior year)

	Charitable activities						2022 Total £
	Community Projects £	Sports Development £	Education & Training £	Health Projects £	Governance costs £	Support costs £	
Staff costs (Note 7)	217,449	23,053	296,740	176,608	12,247	28,688	754,785
Direct Costs – Venue Hire	10,224	7,455	16,559	870	–	777	35,885
Direct Costs – Clothing	2,666	–	22,174	1,486	–	594	26,920
Direct Costs – Other	20,635	14,546	75,722	12,047	–	–	122,950
Support Costs – Rent & Service Charges	1,941	–	35,163	1,764	–	3,472	42,340
Support Costs – Computer Expenses	–	–	12,288	21	–	10,491	22,800
Support Costs – Audit Fees	–	–	–	–	9,360	–	9,360
Support Costs – Legal Fees	–	–	–	–	403	–	403
Support Costs – Other	–	–	–	–	–	22,620	22,620
	252,915	45,054	458,646	192,796	22,010	66,642	1,038,063
Support costs	16,199	3,051	34,069	13,323	–	(66,642)	–
Governance costs	5,350	1,008	11,252	4,400	(22,010)	–	–
Total expenditure 2022	274,464	49,113	503,967	210,519	–	–	1,038,063

Notes to the financial statements

For the year ended 31 August 2023

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation	19,238	17,703
Loss on disposal of assets	-	-
Operating lease rentals payable:		
Property	42,340	42,340
Auditor's remuneration (excluding VAT):		
Audit	8,900	7,800
	<u>8,900</u>	<u>7,800</u>

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	800,149	688,573
Social security costs	62,734	53,945
Employer's contribution to defined contribution pension schemes	13,764	12,267
	<u>876,646</u>	<u>754,785</u>

There were no redundancy or termination costs in the year (2022: redundancy costs of £Nil and other termination costs of £Nil).

No employee earned more than £60,000 during the year (2022: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £60,193 (2021: £58,443).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' were not reimbursed any expenses for travel and subsistence (2021: £nil).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 49.9 (2022: 43).

Staff are split across the activities of the charity as follows:

	2023 No.	2022 No.
Community Projects	22.3	14.9
Sports Development	0.8	2.1
Education & Training	15.8	12.5
Health Projects	4.2	10.1
Support	5.9	3.1
Governance	1.0	0.3
	<u>49.9</u>	<u>43.0</u>

Notes to the financial statements

For the year ended 31 August 2023

9 Related party transactions

There was one related party transaction with Leyton Orient Football Club in the year for purchase of student kit for £8,998 (2022: £23,530).

Aggregate donations from related parties were £nil (2021: £Nil).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings £	Computers & equipment £	Total £
Cost			
At the start of the year	8,531	64,018	72,549
Additions in year	–	11,338	11,338
Disposals in year	–	–	–
At the end of the year	<u>8,531</u>	<u>75,356</u>	<u>83,887</u>
Depreciation			
At the start of the year	3,798	41,918	45,716
Charge for the year	1,099	18,139	19,238
Eliminated on disposal	–	–	–
At the end of the year	<u>4,897</u>	<u>60,057</u>	<u>64,953</u>
Net book value			
At the end of the year	<u>3,634</u>	<u>15,300</u>	<u>18,934</u>
At the start of the year	<u>4,733</u>	<u>22,100</u>	<u>26,833</u>

All of the above assets are used for charitable purposes.

12 Debtors

	2023 £	2022 £
Trade debtors	51,890	72,194
Prepayments	33,879	34,292
Accrued income	66,299	59,123
	<u>152,067</u>	<u>165,609</u>

Notes to the financial statements

For the year ended 31 August 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	14,296	26,231
Taxation and social security	35,379	17,828
Other creditors	56,312	69,372
Accruals	49,394	47,443
Deferred income (note 14)	15,972	19,069
	<u>171,353</u>	<u>179,943</u>

14 Deferred income

Deferred income comprises Income received in advance for projects to be delivered in a future accounting period.

	2023 £	2022 £
Balance at the beginning of the year	19,069	17,835
Amount released to income in the year	(19,069)	(17,835)
Amount deferred in the year	15,972	19,069
	<u>15,972</u>	<u>19,069</u>

15a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	18,934	-	18,934
Net current assets	897,984	71,965	969,949
Net assets at 31 August 2023	<u>916,918</u>	<u>71,965</u>	<u>988,883</u>

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	23,464	3,369	26,833
Net current assets	774,395	86,905	861,300
Net assets at 31 August 2022	<u>797,859</u>	<u>90,274</u>	<u>888,133</u>

16a Movements in funds (current year)

	At 1 September 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 August 2023 £
Restricted funds:					
Community Projects	82,890	157,298	(178,759)	-	61,429
Education & Training	-	600	-	-	600
Health	7,384	75,000	(72,448)	-	9,936
Total restricted funds	90,274	232,898	(251,207)	-	71,965
Unrestricted funds:					
General funds	797,859	1,023,439	(904,379)		916,918
Total unrestricted funds	797,859	1,023,438	(904,379)	-	916,918
Total funds	888,133	1,256,336	(1,155,586)	-	988,883

The narrative to explain the purpose of each fund is given at the foot of the note below.

16b Movements in funds (prior year)

	At 31 August 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 August 2022 £
Restricted funds:					
Community Projects	90,350	158,000	(165,460)	-	82,890
Education & Training	203	500	(703)	-	-
Health	8,766	70,000	(77,042)	5,660	7,384
Total restricted funds	99,319	228,500	(243,205)	5,660	90,274
Unrestricted funds:					
General funds	687,920	910,457	(794,858)	(5,660)	797,859
Total unrestricted funds	687,920	910,457	(794,858)	(5,660)	797,859
Total funds	787,239	1,138,957	(1,038,063)	-	888,133

16 Movements in funds (continued)

Purposes of restricted funds

Community projects – projects are run to provide positive opportunities and experiences for disadvantaged people within the community. The objectives of the projects are to reduce anti-social behaviour, youth crime, enhance community cohesion, encourage good citizenship and provide volunteering and employment opportunities for young people. Funding is also provided to ensure the player pathway for female footballers is in place. Projects receiving funding include; PL Kicks and Girls & Women. Funding bodies vary from The Premier League Charitable Fund, Local Authorities, Big Lottery Fund, Football Authorities and grant giving Trusts.

Education and training – this relates to coaching programmes and services provided to schools and higher education bodies, as well as general health and education activities and initiatives. Funding bodies vary from Local Authorities, Football Authorities and grant giving Trusts.

Sports Activities – projects are run to address social inclusion and provide positive opportunities and experiences for disadvantaged and hard to engage young people. This is done through offering a range of sports based youth diversionary activities. Funding was received from Interactive UK in respect of the Inclusive project.

Health projects – this relates to funding which supports general health and education activities and initiatives. Funding was received from Schools, EFL and grant giving Trusts.

17 Operating lease commitments payable as a lessee

The charity has no lease commitments. The charity's total future minimum lease payments under non-cancellable operating leases is one month's premises rent of £3,528 which will end when the building is demolished in January 2025.

18 Capital commitments

At the balance sheet date, the charity had committed to £Nil (2021: £Nil).

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.