



This update is, focused on operational matters. Any further questions from CUSG groups at the meeting on 22 April 2024 will be detailed in the minutes.

Issue	Reference/Comments	Status
<p>Supporters Fan engagement A directors' fans forum is being planned for before 2 May.</p>	<p>Details to follow</p>	<p>tbc</p>
<p>Behaviour at games Behaviour at recent games has continued to be excellent.</p>	<p>Thanks to all fans for the high standards they have shown.</p>	<p>Information</p>
<p>Memorabilia continues to be collected and donated by fans. The memorabilia exhibition is advancing. There is an opportunity for all the community to get involved please do so. Contact SLO Simon Clarkson slo@carlisleunited.co.uk</p>	<p>Any other donations will be welcome. https://www.carlisleunited.co.uk/news/2024/march/club-make-your-voice-heard-as-we-shape-the-be-just-and-fear-not-exhibition/</p>	<p>Ongoing Information</p>
<p>Retail In the first 44 weeks of 23/24 from (2nd July until 21 April 2024):</p> <ul style="list-style-type: none"> Total sales are up +143% versus 22/23 Shop sales were up +91% Online sales via the new E-Store were up nearly eight fold versus 22/23 	<p>Provisional arrival date for new kits is early June for a launch on sale in late June alongside the 24/25 fixture release.</p>	<p>June 2024</p>
<p>Hospitality, Commercial, Partnerships and sponsorships</p> <ul style="list-style-type: none"> Foxy's / 74-75 takings ended +24% up Opportunities for 24/25 are to be launched shortly <p>We are in the process of replacing the Commercial Manager with a new Chief Commercial Revenue Officer – to lead the commercial team focusing on larger commercial deals</p>	<p>Hospitality growth is now becoming constrained by lack of capacity. Development of the East stand is key to future growth (see below).</p>	<p>Information</p>
<p>Tickets At the completion of the home season:</p> <ul style="list-style-type: none"> Average attendance is 8,004 (22/23 season average 6659) up +20% Home average 7231 (22/23: 6259) up +16% Away average 773 (22/23: 400) Attendances are the best since 75/76 	<p>Overall home fan numbers, away fan numbers, average price per ticket sold and mix of tickets sold are all favourable against budget. The fan support throughout the season has remained absolutely extraordinary.</p>	<p>Information</p>
<p>Ifollow</p>	<p>Latest data: Barnsley 471, Peterborough 532, Lincoln 412, Cheltenham 437</p>	<p>Information</p>
<p>Media & Communications Rob Elder has been recruited to begin work in May as new Social Media Manager We are to exit the EFL Digital service from July 2024. We are implementing a new website, streaming platform and app for the 24/25 season</p>	<p>Work is progressing with Other Media and Endeavour Streaming. This will significantly change and improve what we do in this area. More details to follow.</p>	<p>Information Ongoing</p>
<p>Catering Total takings ended +37% better than 22/23. Food up +48% Alcohol up +33%</p>	<p>Rate of growth is still being maintained.</p>	<p>Information</p>
<p>Fans Zone Fan Zone in 23/24 proved to be a huge success. Takings ended up more than double versus 22/23. The new Big screen is on schedule to be available as part of a Fan Park plan for the Euros in June.</p>	<p>Further details to follow.</p>	<p>May 2024</p>



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<p>Community</p> <p>We held our first Iftar celebration in April, attended by over 130 people. We have supported match day collections at recent games by:</p> <ul style="list-style-type: none"> • Parkinson's UK • Mayors Charity <p>We welcomed over 100 people from the Muslim community to our last home game – most who had never attended before.</p>	<p>https://www.carlisleunited.co.uk/news/2024/april/edi-united-hosts-first-ever-iftar-to-celebrate-ramadan/ We plan to repeat this in 24/25.</p> <p>https://www.carlisleunited.co.uk/news/2024/april/community-united-support-parkinsons-uk/</p>	<p>Information</p>
<p>Key projects</p> <ol style="list-style-type: none"> 1. Purchases of new properties to give accommodation for players is progressing ready for next season. CSG will buy and own the properties which 1921 will operate free of charge. 2. East stand - Contract issued and work commenced after competitive tender process. Enabling works on schedule with full stand fire-proofing 80% complete, new replacement roofing sections progressing. 3. WRE turnstiles, toilets, fan zone, disabled viewing area and concessions area at the South East corner. Work is being planned and scheduled. 4. WRE rear FZ plans have been approved. New alcohol licence awaiting approval. Work is being planned and scheduled. 5. Plans for the redevelopment of the internal football areas in the West stand (both team changing rooms, official changing and physio) are being drawn up. 6. The project to create a new first team and academy training facility is progressing, albeit far slower than we would like. 7. Permanent Fan Zone big screen due for install from mid May. 8. We have purchased electronic pitch-side LED perimeter advertising boards ready for the start of next season. 9. Refurbishment of the Neil Centre has started. 10. Annual stadium pitch refurbishment to start late May. 11. Significant improvement to current training pitch is to start 30 April to improve drainage (pending the move to a new training ground in due course). 	<p>This is to improve the overall standard and replace existing rental properties to save rental costs and improve viability.</p> <p>This is a multi-million investment the largest since the stand was built. Completion planned for new season. https://www.carlisleunited.co.uk/news/2024/january/club-east-stand-and-warwick-road-end-development/</p> <p>Work is planned to start shortly. Completion planned ready for new season.</p> <p>This will result in a new container bar and food concession behind the WRE near the Blues Store. Completion planned ready for new season.</p> <p>Further updates to follow.</p> <p>Discussions are continuing and plans are being developed</p> <p>Plans are being drawn up for a Euro Fan Zone with big screen nights for games.</p> <p>These will be installed in the TV arc for 24/25. Contact commercial to advertise.</p> <p>Further updates to follow</p> <p>Further updates to follow</p> <p>Further updates to follow</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p> <p>Wk1 June 2024</p> <p>July 2024</p> <p>Q2 2024</p> <p>May/June 2024</p> <p>April/May 2024</p>



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<p>Finances 22/23</p> <p>We are now through the reporting season for EFL clubs to publish their annual financial results for last season 22/23. Recent L1 and L2 announcements have included:</p> <ul style="list-style-type: none"> L2: Rochdale loss £1.5m, Newport loss £900k, Bradford £375k loss, Doncaster £2m loss, Salford £4.1m loss, Stockport £4.5m loss, Crawley loss £4m, Orient loss £3.9m National League: Wrexham £5.1m loss, Yeovil loss £1.2m, Grimsby profit £245k (after a cup run) L1: Peterbro loss £3.5m, Fleetwood £6m loss, Port Vale £3.4m loss, Exeter £300k profit, Ipswich £18m, Champ: Burnley £36m loss, Millwall £12m loss, Forest £69m loss, Sheff Utd £32m, Wigan £13.7m loss, Huddersfield £6.6m loss Premier League: Leicester £90m loss, Everton £83m loss, Spurs £87m loss, Leeds £34m loss, Fulham £26m loss <p>The Club's own Audited Accounts for the year ended 30 June 2023 have been approved and filed. A full detailed analysis was issued on the website.</p> <p>23/24</p> <p>Creditors continue to be paid up to date including HMRC. We have no interest-bearing debtor third party secured debt either. We continue to operate within EFL SCMP rules.</p> <p>In 23/24 before the year end CSG has waived and forgiven the intercompany debt of £2.45m due from the Club (1921) to CSG (arising from the Purepay debt).</p>	<p>Football finance across the wider game continues to rely on owner funding and exceptional Football Fortune from player sales and cup runs.</p> <p>Most PL clubs make significant losses.</p> <p>The incidences of clubs breaching financial spending regulations are growing.</p> <p>Audited loss before tax for the promotion season was £0.66m.</p> <p>We continue to have a healthy cash balance and our short and longer term financial position is strong.</p> <p>This leaves the club debt free apart from the unsecured and interest free legacy Pioneer debt which is being cleared over a 5 year period.</p>	<p>Information</p> <p>Information</p> <p>Done</p>
<p>Academy</p> <p>We remain scheduled for full routine independent audit of EPPP compliance in 23/24.</p>	<p>Full EPPP audit date to be confirmed.</p>	<p>Audit date tbc</p>
<p>Steven Rudd has been appointed new Academy Manager.</p> <p>We are close to completing the appointment of our new Head of Academy Recruitment.</p> <p>New 24/25 scholar induction has taken place.</p> <p>New mini-bus purchased</p>	<p>Ongoing</p> <p>https://www.carlisleunited.co.uk/news/2024/february/vacancy-head-of-academy-recruitment/</p>	<p>Done 30 April</p> <p>Done</p> <p>Done</p>
<p>Football regulations</p> <p>Football is a highly compliance-driven business off-the-field. The regulatory regime continues to toughen, especially over club governance, finance and cost control, match day, agents, safeguarding, EDI, security, H&S and player care. Financially an increasing number of clubs are breaching EFL regulations. The Football Regulator arising from the Fan Led Review will bring more compliance and regulation.</p> <p>New EFL regulations Squad Cost Ratio (SCR) rules are to replace SCMP player spending controls are expected for 24/25 in the light of new UEFA spending regulations.</p>	<p>Club operations are constantly being independently audited, reviewed and inspected. The instances of clubs being charged and sanctioned for financial and other regulatory breaches by EFL and FA are continuing.</p> <p>Details to follow in Q2 2024.</p> <p>EFL AGM and Conference to scheduled for wk1 June</p>	<p>Information</p> <p>Information</p>



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<p>Independent football regulator The legislation is now progressing toward becoming law.</p>	<p>Still no proposal has been put forward by the PL to date to address the systemic financial issues created by the currently flawed distribution model.</p>	<p>Ongoing</p>
<p>EFL Safeguarding Safeguarding remains a key area of focus for the club. https://www.carlisleunited.co.uk/news/2022/july/efl-safeguarding-standards/ . We have our strategy “<i>Safer together</i>” being implemented. We are undertaking our pre-assessment for the independent audit of safeguarding by Barnardo’s in 23/24.</p>	<p>Our strategy and all club safeguarding policies have been reviewed and updated for 23/24. Our overall strategy, approach and the documents are detailed on the website https://www.carlisleunited.co.uk/safeguarding/ Scott Taylor is the club’s Designated Safeguarding Officer, his details are here: https://www.carlisleunited.co.uk/news/2022/july/club-staff/</p>	<p>Contact Audit date tbc</p>
<p>FA Cup CUFC alongside many EFL clubs, has condemned planned changes to the FA Cup.</p>	<p>https://www.carlisleunited.co.uk/news/2024/april/club-statement-united-condemn-fa-and-premier-league-deal-for-fa-cup/</p>	