



**Albion in the  
Community**

# **TRUSTEES' REPORT**

## AND FINANCIAL STATEMENTS

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FOR THE YEAR ENDED 30 JUNE 2019

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## Albion in the Community

Albion in the Community is an independent charity which operates in partnership with Brighton & Hove Albion Football Club and a range of other local, regional and national organisations.

We use the power of football and the popularity of Brighton & Hove Albion to inspire people, to raise the aspirations of our local community, and to give local people the confidence and skills to reach their full potential.

Working together with our partner organisations, we are committed to having a positive impact on people's lives and creating significant benefits to the communities we serve. Sustainability is central to everything we do and our projects are designed with longevity in mind – both in terms of being able to sustain our delivery beyond the short-term, and making sure the impact we have on individuals makes a lasting difference to their lives.

As a charity the most important thing for us is to deliver meaningful impacts addressing local need, based on significant insight and employing genuine analysis of local data. We design our delivery to break down barriers, to inspire the people we work with, to help them realise their potential and achieve their goals, and to develop a pride in themselves and the communities in which they live.

### Our vision is based upon the three following objects:

- To change lives.
- To create opportunities.
- To build futures.

### Underpinning those three objectives are our charity values, namely:

- Commitment.
- Respect.
- Quality.
- Teamwork.

### Summarising our approach is our mission statement:

**Through the power of football and the brand of Brighton & Hove Albion Football Club, we are committed to delivering high quality, accessible opportunities which improve the health and wellbeing, education, and aspirations of our community.**

## Trustees' Report

The trustees, who are directors for the purposes of company law, hereby present the annual report together with the financial statements of the charitable company for the year ended 30 June 2019.

### Objectives and activities

#### Public benefit

Albion in the Community has a commitment to prioritise delivery in areas which are most in need and where the charity can have maximum impact.

Each project delivered by the charity is also assessed to establish whether we are indeed best-placed to deliver the intervention ahead of other local charities and organisations. In recent years we have purposefully pursued an approach of not applying for grants and funding in areas which may be more effectively and appropriately targeted by others.

We are increasingly relying on sophisticated insight and local data to shape and target our delivery, establishing local need and assessing which geographical areas are most in need of intervention. This means we can ensure our delivery is having the maximum impact across Sussex, but is also responding to need at a hyper local level.

As a charity we have invested further in data and digital tools over the course of this financial report, allowing us to expand our insight and amplify our messaging. In the period covered by this report we have supported more than 40,000 people throughout the local area and delivered more than 60 different programmes and projects.

We are now mid-way through an ambitious five-year strategy which includes six strategic pillars against which all delivery is measured. These pillars are outlined in more detail later in the report.

Our existing strategy has also identified a number of areas of specific focus for our delivery, with targets set against each pillar allowing us to accurately track progress and celebrate success.

One example of this was our pledge to increase the number of people with a disability taking part in our football sessions by 10 per cent. Our latest data audit showed a significant increase had already been achieved year-on-year, with our forecast for the end of the 2019/20 academic year currently anticipating 550 regular participants against 446 for the corresponding time period the 12 months previous – an increase of 23%.

That is just one example of the strategic commitments set out

# Trustees' Report

in our five-year organisational plan and the success we are having in those specific focus areas.

This document will set out further examples of our impact and influence throughout Sussex, and outline and detail the charity's finances for the year covered by this report.

Our trustees hereby confirm they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## Policies and objectives

As outlined earlier in this document, prior to our previous Trustees' Report, we had undergone a period of strategic internal reflection which culminated in an ambitious mid-to-long-term strategy.

That strategy has continued to shape our delivery, with particular focus on six distinct and clear strategic pillars (mentioned earlier in this document).

The pillars, which are set out below, are an efficient way for the charity to ensure our work concentrates on the areas we can have the most impact. It has also been successful in encouraging departments within the charity to work more closely to formulate joined-up solutions to local demands, ensuring that not only is our impact maximised, but the longevity and sustainability of that impact protected.

The strategic pillars are as follows (listed alongside the accompanied challenge and desired impact):

### 1. Active participation

Our challenge: to encourage healthier lifestyles through breaking down barriers, generating confidence and inspiring involvement.

Our impact: we will inspire more people to get involved, stay involved and develop healthier lifestyles.

### 2. Inspiring supporters

Our challenge: to ensure the passion with the club is shared with the charity.

Our impact: we will strengthen the charity's relationship with all current and future Brighton & Hove Albion supporters.

### 3. Personal development

Our challenge: to stimulate behaviour change required to improve attainment, health, wellbeing and employability.

Our impact: we will establish ourselves as a beacon of learning, development and self-improvement.

### 4. Raising aspirations

Our challenge: to support the communities of Brighton and Hove and Sussex in overcoming inequalities and raising aspirations.

Our impact: we will help communities to build confidence, access opportunities, overcome challenges and fulfil potential.

### 5. Community improvement

Our challenge: to understand the needs of our communities and deliver solutions that solve their challenges.

Our impact: we will listen, learn and adjust our approach to provide meaningful and impactful programmes.

### 6. Supporting our stakeholders

Our challenge: to create mutual benefit that delivers our aspirations and the needs of our partners.

Our impact: we will positively contribute to our stakeholders' objectives, working together to deliver success.

These six pillars are underpinned by the charity's mission statement, which is: "Through the power of football and the brand of Brighton & Hove Albion Football Club, we are committed to delivering high quality, accessible opportunities that improve the health and wellbeing, education and aspirations of our community."

We also have four key values that shape all our work: commitment; respect; quality; and teamwork.

Extended efforts have been taken to further imbed the strategy, pillars and values fully within the organisation and staff on both part time and full time contracts. An internal tactics document has been produced which simplifies the delivery targets for each area for a 12-month period, and breaks down annual targets for employees in context of the five-year objectives of the charity.

As a charity we have also established clear commitments from the organisation to employees, highlighting areas of promised



# Trustees' Report

investment and development, both infrastructural and in terms of personal development.

To compliment our internal tactics and ensure a consistent high quality of delivery, we have also established a charity-wide delivery DNA. This delivery DNA launch followed a substantial piece of work consulting leading academic experts in the field of sports psychology and organisational development.

We continue to make progress towards the ambitious targets set out in our five-year strategy and now have robust data processes which track our delivery against those objectives.

Our delivery remains spread across Sussex, encompassing a stretch of coast roughly 65 miles across and as far north as Crawley, with particular emphasis on sustained and significant insight-led interventions in the 20 most-deprived electoral wards in the county.

## Achievement and performance

### Review of activities

Albion in the Community enjoyed a successful 12 months during the time covered by this report, providing often vital support to more than 40,000 people throughout Sussex. We have continued to establish industry-wide best practice policies in terms of robust safeguarding and governance and remain one of the most-respected football charities in the UK, again winning the Best Football Community Scheme Premier League category at the Football Business Awards.

We have invested further in our infrastructure, purchasing new IT equipment and welcoming a new digital expert to work alongside our communications team. We have also expanded our safeguarding team, appointing a safeguarding officer to work alongside the safeguarding manager. They have begun to have a genuine impact on the charity and our procedures and policies, already establishing participant welfare forums, lone worker policy workshops, and regular safeguarding drop-in sessions.

In terms of delivery, we have seen some significant successes over the 12 months covered by this report.

Our efforts to encourage more young people to be physically active on a regular basis have engaged thousands of people across multiple projects. For example: 1,182 children took part in our football courses during school holidays; 446 people attended one of our 30 sessions for people with a disability;



2,383 children attended our weekly after school football clubs; and more than 500 girls benefited from our regular girls-only football sessions.

We have worked with 165 schools in the last year, engaging 8,579 children in our schools work, delivering almost 500 individual lessons as part of the Premier League Primary Stars programme, and supporting 346 secondary school students via the Premier League Enterprise scheme. A further 1,464 local school children also took part in our Albion Cup series of inter-school football tournaments.

The charity is now firmly-established as a leading practitioner in the use of football to aid and encourage personal development and boost employability. More than 200 people benefited from our personal development programme Albion Goals, which combines free weekly football with workshops and courses. In fact, the success of Albion Goals has seen the charity be invited to form part of a European-wide working group which shares best practice and has created a toolkit for other football and sporting charities to adapt to improve their own delivery. We have also delivered more than 500 nationally-accredited qualifications and supported 14 young people

## Trustees' Report

through apprenticeship schemes; another 78 teenagers have completed post-16 qualifications as part of our Football and Education course which combines academic study with daily football or futsal training.

More than 7,000 people in Brighton and Hove have been given potentially life-saving information on the early signs and symptoms of different cancers, with our Speak Up Against Cancer project confident of improving local early detection rates. We've also helped hundreds of people stay active during or after cancer treatment via our Brighter Outlook physical activity course.

In line with our objectives and five-year strategy, we have also continued to provide targeted and specific support to people

living in areas of deprivation. In fact, in the 12 months covered by this report, we worked with 3,789 people living in the top 20% of most-deprived electoral wards in the UK.



# Trustees' Report

## Structure, governance and management

### Reference and Administrative Details

#### Trustees

D A Jones  
P C Frier  
M J Perry  
A R McCarthy  
P J Mullen  
J Richards  
M L Sugarman  
S J Sheehan

#### Secretary

D A Jones

#### Principal Office

American Express Community Stadium  
Village Way  
Brighton  
BN1 9BL

The charity is incorporated in England and Wales.

#### Company Registration Number

05122343

#### Charity Registration Number

1110978

#### Auditor

Chisnall Comer Ismail & Co  
Chartered Accountants & Registered Auditors  
Maria House  
35 Millers Road  
Brighton  
East Sussex  
BN1 5NP

## Financial review

The charity generated £3,495,708 (2018: £3,251,587) of income during the financial year, enabling it to invest £3,309,126 (2018: £3,069,831) of funds into delivering its work throughout Sussex. The charity generated a surplus of £186,582 (2018: £181,756), and increased its reserves to £626,471 at the year end. The charity has worked hard to develop sustainable income streams to ensure the long-term impact of its work remains secure, and this is reflected in a strong financial performance within a challenging economic climate.

Promotion to the Premier League for Brighton & Hove Albion FC, and the retention of their Premier League status during the 2018-19 season has had a positive effect on the charity through an increase in profile, both locally and nationally. It is not considered the charity's long-term financial sustainability is dependant on the clubs top flight status.

### Financial instruments

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

### Cash flow risk and reserve policy

The charity's policy is to maintain an appropriate level of reserves to support the ongoing activities of the organisation. This takes into account any risks to which the charity is exposed, along with the current and projected future levels of income and expenditure.

The policy and determination of the required level of reserves are set in accordance with Charity Commission guidelines and are reviewed by the trustees at each board meeting.

The charity's total funds at year end totalled £626,471, of which £619,180 were unrestricted. This is in line with the charity's reserves policy.

### Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade



## Trustees' Report

receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of Accounting Policies in the financial statements.

The trustees (who are also the directors of Albion in the Community for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and 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 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 charitable company will continue in business.

### Statement of trustees' responsibilities

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The annual report was approved by the trustees of the charity on 24 February 2020 and signed on its behalf by:



.....  
M J Perry - Trustee



# Independent Auditor's Report to the Members of Albion in the Community

## Opinion

We have audited the financial statements of Albion in the Community (the 'charity') for the year ended 30 June 2019, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 30 June 2019 and of its results 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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

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

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.

# Independent Auditor's Report to the Members of Albion in the Community

## Opinion 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report. We have nothing to report in respect of the following matters where 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.

## Responsibilities of trustees

As explained more fully in the [set out on page 8], the trustees 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 charity'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 charity 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

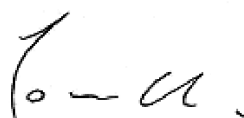
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained

## Independent Auditor's Report to the Members of Albion in the Community

up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



T G Humphries ACA FCCA (Senior Statutory Auditor)  
For and on behalf of Chisnall Comer Ismail & Co,  
Statutory Auditor  
Maria House  
35 Millers Road  
Brighton  
East Sussex  
BN1 5NP

Date: 24 February 2020



# Statement of Financial Activities for the Year Ended 30 June 2019

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2019 (£)
<b>Income and Endowments from:</b>				
Activities for generating funds	3	1,956,786	635,288	2,592,074
Investment income	4	2,869	-	2,869
Fundraising		900,765	-	900,765
Total Income		2,860,420	635,288	3,495,708
<b>Expenditure on:</b>				
Charitable activities	5	(2,614,701)	(631,182)	(3,245,883)
Governance costs	5	(20,328)	-	(20,328)
Support costs	6	(42,915)	-	(42,951)
Total expenditure		(2,677,944)	(631,182)	(3,309,126)
Net income / (expenditure)		182,476	4,106	186,582
Net movement in funds		182,476	4,106	186,582
<b>Reconciliation of funds</b>				
Total funds brought forward		436,704	3,185	439,889
<b>Total funds carried forward</b>	<b>14</b>	<b>619,180</b>	<b>7,291</b>	<b>626,471</b>

	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2018 (£)
<b>Income and Endowments from:</b>				
Activities for generating funds	3	2,030,376	390,032	2,420,408
Investment income	4	1,473	-	1,473
Fundraising		829,706	-	829,706
Total Income		2,861,555	390,032	3,251,587
<b>Expenditure on:</b>				
Charitable activities	5	(2,605,725)	(401,439)	(3,007,164)
Governance costs	5	(18,157)	-	(18,157)
Support costs	6	(44,510)	-	(44,510)
Total expenditure		(2,668,392)	(401,439)	(3,069,831)
Net income		193,163	(11,407)	181,756
Net movement in funds		193,163	(11,407)	181,756
<b>Reconciliation of funds</b>				
Total funds brought forward		243,541	14,592	258,133
<b>Total funds carried forward</b>	<b>14</b>	<b>436,704</b>	<b>3,185</b>	<b>439,889</b>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2019 is shown in note 14




# Balance Sheet

## Balance Sheet as at 30 June 2019

	Note	2019 (£)	2018 (£)
<b>Fixed assets</b>			
Tangible assets	11	113,917	46,078
<b>Current assets</b>			
Debtors	12	577,715	498,350
Cash at bank and in hand		752,588	408,721
		1,330,303	907,071
<b>Creditors: Amounts falling due within one year</b>	13	(817,749)	(513,260)
<b>Net current assets</b>		512,554	393,811
<b>Net assets</b>		626,471	439,889
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		7,291	3,185
<b>Unrestricted income funds</b>			
Unrestricted funds		619,180	436,704
<b>Total funds</b>	<b>14</b>	<b>626,471</b>	<b>439,889</b>

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to member of the company.

The financial statements on pages 12 to 22 were approved by the trustees, and authorised for issue on 24 February 2020 and signed on their behalf by:



.....  
D A Jones  
Company Secretary and Trustee

# Statement of Cash Flows for the Year Ended 30 June 2019

	Note	2019 (£)	2018 (£)
<b>Cash flows from operating activities</b>			
Net cash income		186,582	181,756
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	6	12,915	14,510
Investment income	4	(2,869)	(1,473)
		196,628	194,793
<b>Working capital adjustments</b>			
Decrease / (increase) in debtors	12	(79,365)	450,528
(Decrease) / increase in creditors	13	304,489	(303, 888)
Net cash flows from operating activities		421,752	341,433
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	2,869	1,473
Purchase of tangible fixed assets	11	(80,754)	(29,940)
Net cash flows from investing activities		(77,885)	(28,467)
Net increase in cash and cash equivalents		343,867	312,966
Cash and cash equivalents at 1 July		408,721	95,755
Cash and cash equivalents at 30 June		752,588	408,721

All of the cash flows are derived from continuing operations during the above two periods.



# Notes to the Financial Statements for the Year Ended 30 June 2019

## 1. Charity Status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

## 2 Accounting policies

### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Basis of preparation

Albion in the Community meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

### Gift Aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

# Notes to the Financial Statements for the Year Ended 30 June 2019

## Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% on cost
Computer costs	33% on cost
Motor vehicles	25% on cost

## Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 3. Income from charitable activities

### Unrestricted funds

	General (£)	Restricted funds (£)	Total 2019 (£)	Total 2018 (£)
Health	286,862	69,463	356,325	367,041
Schools	121,129	212,223	333,352	305,918
Disability	91,073	100,000	191,073	203,088
Skills training and employability	589,459	-	589,459	482,150
Football pathway	821,925	56,453	878,378	815,766
Inclusion	46,338	197,149	243,487	246,445
	1,956,786	635,288	2,592,074	2,420,408

## 4. Investment income

### Unrestricted funds

	General (£)	Total 2019 (£)	Total 2018 (£)
Interest receivable and similar income;			
Interest receivable on bank deposits	2,869	2,869	1,473



# Notes to the Financial Statements for the Year Ended 30 June 2019

## 5. Expenditure on charitable activities

		Unrestricted funds		
	Note	General (£)	Total 2019 (£)	Total 2018 (£)
Governance costs	7	20,328	20,328	18,157

	Unrestricted funds			
	General (£)	Restricted (£)	Total 2019 (£)	Total 2018 (£)
Staff and coaching costs	1,809,493	631,182	2,440,675	2,333,956
Programme delivery costs	611,392	-	611,392	513,956
Operational costs	193,816	-	193,816	159,252
	2,614,701	631,182	3,245,883	3,007,164

£2,614,701 (2018 - £2,605,725) of the above expenditure was attributable to unrestricted funds and £631,182 (2018 - £401,439) to restricted funds.

## 6. Support costs

		Unrestricted funds		
	Note	General (£)	Total 2019 (£)	Total 2018 (£)
Rent and rates		30,000	30,000	30,000
Depreciation of plant and machinery		-	-	13,908
Depreciation of office equipment		12,915	12,915	602
		42,915	42,915	44,510

## 7. Analysis of governance and support costs

### Governance costs

		Unrestricted funds		
		General (£)	Total 2019 (£)	Total 2018 (£)
Audit fees				
The audit of the charity's annual accounts		9,000	9,000	8,500
Accountancy fees		11,328	11,328	9,657
		20,328	20,328	18,157

# Notes to the Financial Statements for the Year Ended 30 June 2019

## 8. Net incoming/net outgoing resources

### Net incoming resources for the year include:

	2019 (£)	2018 (£)
Operating leases - other assets	30,000	30,000
Audit fees	9,000	8,500
Depreciation of fixed assets	12,915	14,510

## 9. Staff costs

### The aggregate payroll costs were as follows:

	2019 (£)	2018 (£)
Staff costs during the year were:		
Staff and coaching costs	2,248,099	2,058,301
Staff NIC (Employers)	113,684	210,298
Staff pensions	32,948	21,949
Consultancy, training and other staff costs	45,944	43,408
	2,440,675	2,333,956

The average number of persons (including the senior management team) employed by the charity during the year was as follows:

	2019 (No)	2018 (No)
Permanent Staff	70	67
Casual Staff	98	120
	168	187

The number of employees whose emoluments fell within the following bands was:

	2019 (No)	2018 (No)
£80,001 - £90,000	1	1
£60,001 - £70,000	1	1

# Notes to the Financial Statements for the Year Ended 30 June 2019

## 10. Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 11. Tangible fixed assets

	Office furniture and equipment (£)	Motor vehicles (£)	Total (£)
<b>Cost</b>			
At 1 July 2018	153,580	45,650	199,230
Additions	80,754	-	80,754
At 30 June 2019	234,334	45,650	279,984
<b>Depreciation</b>			
At 1 July 2018	107,502	45,650	153,152
Charge for the year	12,915	-	12,915
At 30 June 2019	120,417	45,650	166,067
<b>Net book value</b>			
At 30 June 2019	113,917	-	113,917
At 30 June 2018	46,078	-	46,078

## 12. Debtors

	2019 (£)	2018 (£)
Trade debtors	134,464	62,169
Prepayments	11,341	4,200
Other debtors	431,910	431,981
	577,715	498,350

## 13. Creditors: amounts falling due within one year

	2019 (£)	2018 (£)
Trade creditors	176,981	63,341
Other taxation and social security	39,743	68,948
Other creditors	261,303	100,703
Accruals	339,721	280,267
	817,748	513,260

# Notes to the Financial Statements for the Year Ended 30 June 2019

## 14. Funds

	Balance at 1 July 2018 (£)	Incoming resources (£)	Resources expended (£)	Balance at 30 June 2019 (£)
<b>Unrestricted funds</b>				
<b>General</b>				
General fund	436,704	2,860,420	(2,677,944)	619,180
<b>Restricted funds</b>				
Inclusion programmes	-	197,149	(197,149)	-
Football participation programmes	-	56,453	(56,453)	-
Education programmes	-	212,223	(212,223)	-
Health programmes	3,185	69,463	(65,357)	7,291
Disability programmes	-	100,000	(100,000)	-
<b>Total restricted funds</b>	<b>3,185</b>	<b>635,288</b>	<b>(631,182)</b>	<b>7,291</b>
<b>Total funds</b>	<b>439,889</b>	<b>3,495,708</b>	<b>(3,309,126)</b>	<b>626,471</b>

	Balance at 1 July 2017 (£)	Incoming resources (£)	Resources expended (£)	Balance at 30 June 2018 (£)
<b>Unrestricted funds</b>				
<b>General</b>				
General fund	243,541	2,861,555	(2,668,392)	436,704
<b>Restricted funds</b>				
Inclusion programmes	-	189,414	(189,414)	-
Football participation programmes	-	40,726	(40,726)	-
Education programmes	-	47,528	(47,528)	-
Health programmes	14,592	20,699	(32,106)	3,185
Disability programmes	-	91,665	(91,665)	-
<b>Total restricted funds</b>	<b>14,592</b>	<b>390,032</b>	<b>(401,439)</b>	<b>3,185</b>
<b>Total funds</b>	<b>258,133</b>	<b>3,251,587</b>	<b>(3,069,831)</b>	<b>439,889</b>



# Notes to the Financial Statements for the Year Ended 30 June 2019

The specific purposes for which the funds are to be applied are as follows:

## Inclusion

We provide free weekly football and mentoring to people facing barriers to regular participation, including teenagers living in areas of deprivation, adults with historic substance misuse problems, or people experiencing challenges with their mental health. Many of our inclusion projects combine free weekly football with mentoring, regular lifestyle workshops and personal development courses. Funding is obtained from a variety of sources, including, but not limited to, the Premier League Charitable Fund and FIFA.

## Football participation

We endeavour to encourage people – particular children and teenagers – to be physically active on a regular basis. This is often achieved by using the popularity of football or the appeal of Brighton & Hove Albion to motivate and encourage our participants. Sessions run throughout Sussex, with particular emphasis on increasing participation in traditionally under-represented groups, such as teenage girls.

## Education

Among our varied education programmes are football-themed numeracy and literacy lessons for local pupils, a

project encouraging more girls to continue studying STEM subjects, and several nationally-accredited further education qualifications offered to local people.

## Health

The health programmes aim to improve the mental and physical health of local people of all ages. Each programme is specifically tailored to address the bespoke health needs of communities in hyper-local geographical areas. Support and funding comes from several partner organisations.

## Disability

We are the largest provider of football opportunities to people with a disability living in Sussex, with 30 regular sessions now taking place. These are aimed at adult and junior players and offer participation at several stages of competitiveness, including regional and national levels. Our work is split into pan-disability sessions which are open to anyone with a disability, and disability-specific sessions, which allow participants to play within their own peer group and with tailored support appropriate to their needs. Many of our disability-specific sessions are also an introduction to national competition and development structures, which tend to overwhelmingly be organised along disability-specific lines.

## 15. Analysis of net assets between funds

### Unrestricted funds

	General (£)	Restricted funds (£)	Total Funds (£)
Tangible fixed assets	113,917	-	113,917
Current assets	1,323,011	7,291	1,330,303
Current liabilities	(817,749)	-	(817,749)
Total net assets	619,180	7,291	626,471

# Notes to the Financial Statements for the Year Ended 30 June 2019

## 16. Related party transactions

Albion in the Community were charged by The Brighton and Hove Albion Football Club Limited £30,000 (2018 - £30,000) for the rent of office facilities.

Albion in the Community were charged by The Brighton and Hove Albion Football Club Limited £137,127 (2018 - £114,951) for programme delivery costs.

Included in creditors are amounts owed to The Brighton and Hove Albion Football Club Limited amounting to £21,890 (2018 - £19,336).

The Brighton and Hove Albion Football Club Limited were charged by Albion In the Community £56,173 (2018 - £72,759) for services provided.

Included in debtors are amounts owed from The Brighton and Hove Albion Football Club Limited amounting to £2,333 (2018 - £9,788).

The Brighton and Hove Albion Football Club Limited made donations to Albion in the Community totalling £200,000 (2018 - £200,000) for services provided.

Three of the trustees and directors of Albion in the Community, are also directors of The Brighton and Hove Albion Football Club Limited, Mr M J Perry, Mr M L Sugarman and Mr D A Jones. An additional trustee, Mr P Mullen, is employed by The Brighton and Hove Albion Football Club Limited as Chief Operating Officer.

Albion in the Community received £60,450 (2018 - £80,000) in grants from a charity, the Bloom Foundation. Mr M L Sugarman, a trustee of Albion in the Community, is also a trustee of the Bloom Foundation. Mr A G Bloom is a trustee of the Bloom Foundation and a director of The Brighton and Hove Albion Football Club Limited.







**Albion in the  
Community**

Albion in the Community, American Express Community Stadium, Village Way, Brighton BN1 9BL. Tel: 01273 878265.  
Company limited by guarantee in England and Wales (No. 5122343). Registered charity in England and Wales (No. 1110978).