

# ALBION IN THE COMMUNITY



## Trustees' Report and financial statements

For the year ended 30 June 2017



**Albion in the  
Community**

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## Albion in the Community

Albion in the Community (AITC) is an independent charity, operating in partnership with Brighton & Hove Albion Football Club and many other local, regional and national organisations.

Using the power of football, we look to inspire people, help to raise their aspirations and ultimately give them the confidence and skills to reach their full potential.

Through our work and the efforts of our partners, we are committed to positively improving people's lives, and helping the communities within which they live to offer developmental opportunities. In everything we do, we work hard to build sustainable activity that can be continued for many years to come.

AITC is determined to deliver meaningful impacts. We want our work to break down barriers, deliver enjoyment and inspiration, help people achieve their aspirations and develop a pride and passion for the communities they live in.

### Vision

- Changing lives
- Creating opportunities
- Building futures

### Mission

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.

### Values

- Commitment
- Respect
- Quality
- Teamwork

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2017.

### Objectives and activities

#### Public benefit

Albion in the Community (AITC) continues to prioritise delivery in areas that provide the most impactful benefit to the local population – both in terms of targeted individuals and the wider community.

More than 30,000 people have worked with AITC in the last 12 months and the charity now runs 60 different programmes.

The new strategy that has been developed and launched by AITC in the period covered by this report is enabling the charity to target its delivery to better meet local need. The current approach is for delivery to be led by need and demand, rather than potential funding streams. This ensures that AITC's activity is producing the maximum benefit to the local population. In short, AITC's work is making sure that its delivery is not only helping those most in need, but also in the most-impactful, sustainable and appropriate way.

The charity has also identified a number of key areas of future work that address the most pressing local needs.

These include addressing low early detection rates for cancers in Brighton and Hove, establishing programmes in the 20 most-deprived electoral wards in Sussex, and tackling high levels of physical inactivity among young people living in certain areas of the county.

AITC is committed to delivering genuine, transformative and sustained interventions in the areas of Sussex that are in most need and therefore providing a range of benefits to the local community.

The trustees confirm that 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.



# Trustees' Report

## Policies and objectives

Albion in the Community (AITC) has undergone a significant period of internal reflection over the last 12 months, resulting in the publication of a new five-year strategy. This process was designed to re-focus AITC's delivery, helping ensure the work it undertakes is led by local need to best serve the population of Sussex. It has also seen the charity adopt a more singular approach to addressing local problems and social needs; departments are increasingly-encouraged to work together to formulate joined-up solutions to local demands, ensuring not that not only is the charity's impact maximised, but the longevity and sustainability of that impact protected.

Following this reflection process, AITC decided to re-structure its strategy based around six new strategic pillars, against which any existing or new activity would be measured for suitability.

The new strategic pillars are as follows, each with a brief overview included alongside split into challenge and 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 Brighton & Hove Albion FC (the club) is shared with the charity.

Our impact: we will strengthen the charity's relationship with all current and future club 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, 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.



# Trustees' Report

The strategy also delivered a new overarching mission statement for AITC, namely: "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."

AITC also decided on four key values that should underpin all its work: commitment; respect; quality; and teamwork. The new strategy - which has been published in a 35-page document now available for public viewing - is something that AITC is taking every effort to embed in the organisation and staff have are now fully-versed on its contents and intention. It also sets out a number of ambitious targets against each strategic pillar which the charity is committed to delivering on within the next five years. Examples of these include:

- Increasing the number of primary and secondary schools participating in AITC programmes by 10% annually.
- Reducing instances of NEET (Not in Education, Employment, or Training) occurrence to below the national average among participants of AITC programmes.
- Have a least one long-term project running in each of the 20 most-deprived electoral wards in Sussex.
- Increase the number of women and girls participating in AITC activity by 15% each year.

Staff at all levels contributed to the strategy process, although it was led by the senior management team and department managers.

Aside from the production of a new strategy, AITC experienced another busy year, working with more than 30,000 people across 60 different programmes.

The charity's delivery remains spread over the entire county - with around 65 miles separating its delivery in Hastings in East Sussex and its regular sessions in Chichester in West Sussex.

The other significant factor in AITC's activity over the last 12 months has been Brighton & Hove Albion's promotion to the Premier League. As the club's official charity, AITC has subsequently seen an increase in interest in its work as well as the opportunity to access additional funding streams. AITC has benefited from Premier League funding prior to the

club's promotion - with the charity successfully delivering a number of Premier League-funded programmes - but there are new opportunities that the charity is actively accessing to both develop and diversify its delivery and also make its programmes more sustainable.

Part of the reason that AITC developed its new strategy was that the charity wanted to ensure that the subsequent Premier League promotion became an opportunity that AITC was well-placed and prepared to take full advantage of.

## Achievement and performance

### Review of activities

AITC enjoyed another successful 12 months in the period covered by this report. The charity was named Best Football Community Scheme at the Football Business Awards - the third season in succession that AITC has won its category at the prestigious industry showcase - and continues to be held up as an example of best practice among football charities nationally in a number of key delivery areas.

For example, AITC's social inclusion programme Albion Goals has played a key role in developing a toolkit of best practice in the area of using football to boost employability. One of the team that delivers the programme - which provides free football teamed with mentoring and opportunities to develop key lifestyle and job skills - is part of a Europe-wide working group and was instrumental in the development of the toolkit, which is now being used by similar charities across the continent to improve the employability and job opportunities available to vulnerable young adults or those who are long-term unemployed.

Taking a similar approach to Albion Goals, but instead engaging young people living in areas experiencing high levels of deprivation, AITC's Premier League Kicks programme continues to support young people. In fact, more than 2,000 people attended a Premier League Kicks session in the last 12 months, with AITC now holding the regular sessions at around 40 different venues throughout Sussex. Many of the participants are encouraged to complete nationally-accredited qualifications, which in turn enhance their prospects of finding work once they leave full-time education. An example of where this approach has proved successful is in East Brighton where, as a result of their own hard work and the opportunities and support provided by AITC, every participant of school-leaving age has found work; this despite the area experiencing unemployment at a rate

## Trustees' Report

significantly higher than the national average.

AITC has also recorded similarly-impressive figures via its NEET intervention programme. Last year 60 learners that were no longer in education, employment or training completed AITC's 12-month course; 90 per cent subsequently found a route into employment or further education.

The charity has continued to work with local schools, using football-themed numeracy, literacy and enterprise programmes to engage pupils and raise their aspirations; these sessions are often specifically targeted at pupils in need of extra support or motivation.

AITC now regularly works with 129 schools, having a positive impact on more than 7,500 pupils. The charity has also worked with 50 teachers at 22 schools in an effort to help improve the standard of PE delivery locally; 96 per cent of those teachers rated AITC's support as excellent or good. Pupils at local schools have also benefited from AITC's healthy lifestyle programmes, with more than 220 youngsters encouraged to try new fruit and veg at the charity's sessions.

Elsewhere, AITC's health team continues to share potentially lifesaving information, with more than 17,000 engaged with its Speak Up Against Cancer campaign. Dozens of local people have also been given vital guidance and encouragement to help them make significant lifestyle changes and address inactivity, while more than 300 people with a recent experience of cancer have been able to stay active during and after treatment because of support from AITC's cancer fitness coaches.

Thousands of young people attended a football session with AITC during the period covered by this report, including more than 2,500 youngsters who attended a Brighton & Hove Albion Soccer School delivered by AITC.

Another area of AITC's delivery to experience a particularly successful last 12 months is disability. The charity remains the area's largest provider of football opportunities for people with a disability and now runs 30 sessions, with upwards of 300 attending them every fortnight.

The charity has also continued to develop its competitive opportunities for people with a disability; five disability-specific teams play under the Brighton & Hove Albion umbrella, while 15 pan-disability teams compete in the Sussex Disability Football League.

A number of new sessions have been launched during the period covered by the report, including a session for junior amputees or players who require a frame, a session for people with autism, and a session for people with Down's syndrome. This year also saw AITC celebrate 20 years since the start of its first football session for people with a disability.



# Trustees' Report

## Structure, governance and management

### Reference and Administrative Details

#### Trustees

DA Jones  
P C Frier  
M J Perry  
H C Robinson (resigned 15 September 2016)  
A R McCarthy  
P J Mullen  
J Richards (appointed 18 November 2016)  
ML Sugarman  
S J Sheehan

#### Secretary

DA 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 instruments

### Objectives and policies

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

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.

### 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 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.

## Trustees' Report

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 27 April 2018

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 2017, 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 2017 and of its results for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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:

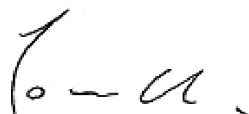
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 up to the date of our auditor's report. However, future

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

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.



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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: 27 April 2018

# Statement of Financial Activities for the Year Ended 30 June 2017

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

	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2017 (£)
<b>Income and Endowments from:</b>				
Activities for generating funds	3	2,273,801	304,769	2,578,570
Investment income	4	626	-	626
Fundraising		928,119	-	928,119
Total Income		3,202,546	304,769	3,507,315
<b>Expenditure on:</b>				
Charitable activities	5	(3,086,916)	(290,177)	(3,377,093)
Governance costs	5	(18,144)	-	(18,144)
Support costs	6	(42,240)	-	(42,240)
Total Expenditure		(3,147,300)	(290,177)	(3,437,477)
Net income		55,246	14,592	69,838
Net movement in funds		55,246	14,592	69,838
<b>Reconciliation of funds</b>				
Total funds brought forward		188,294	-	188,294
<b>Total funds carried forward</b>	<b>14</b>	<b>243,540</b>	<b>14,592</b>	<b>258,132</b>

	Note	Unrestricted funds (£)	Restricted funds (£)	Total 2016 (£)
<b>Income and Endowments from:</b>				
Activities for generating funds	3	2,513,626	229,652	2,743,278
Investment income	4	836	-	836
Fundraising		597,911	-	597,911
Total Income		3,112,373	229,652	3,342,025
<b>Expenditure on:</b>				
Charitable activities	5	(3,023,288)	(234,024)	(3,257,312)
Governance costs	5	(17,406)	-	(17,406)
Support costs	6	(54,793)	-	(54,793)
Total Expenditure		(3,095,487)	(234,024)	(3,329,511)
Net income/(expenditure)		16,886	(4,372)	12,514
Net movement in funds		16,886	(4,372)	12,514
<b>Reconciliation of funds</b>				
Total funds brought forward		171,409	4,372	175,781
<b>Total funds carried forward</b>	<b>14</b>	<b>188,295</b>	<b>-</b>	<b>188,295</b>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2016 is shown in note 14.



# Balance Sheet

Albion in the Community (Registration number: 05122343)


## Balance Sheet as at 30 June 2017

	Note	2017 (£)	2016 (£)
<b>Fixed assets</b>			
Tangible assets	11	30,648	21,472
<b>Current assets</b>			
Debtors	12	948,878	622,361
Cash at bank and in hand		95,755	39,640
		1,044,633	662,001
<b>Creditors: Amounts falling due within one year</b>	13	(817,149)	(495,178)
<b>Net current assets</b>		227,484	166,823
<b>Net assets</b>		258,132	188,295
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		14,592	-
<b>Unrestricted income funds</b>			
Unrestricted funds		243,540	188,295
<b>Total funds</b>	<b>14</b>	<b>258,132</b>	<b>188,295</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 27 April 2018

and signed on their behalf by:



DA Jones  
Company Secretary and Trustee

## Statement of Cash Flows for the Year Ended 30 June 2017

	Note	2017 (£)	2016 (£)
<b>Cash flows from operating activities</b>			
Net cash income		69,838	12,514
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	6	12,240	24,793
Investment income	4	(626)	(836)
		81,452	36,471
<b>Working capital adjustments</b>			
Increase in debtors	12	(326,517)	(155,405)
Increase/(decrease) in creditors	13	321,970	(154,175)
Net cash flows from operating activities		76,905	(273,109)
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	4	626	836
Purchase of tangible fixed assets	11	(21,416)	-
Net cash flows from investing activities		(20,790)	836
Net increase/(decrease) in cash and cash equivalents		56,115	(272,273)
Cash and cash equivalents at 1 July		39,640	311,913
Cash and cash equivalents at 30 June		95,755	39,640

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 2017

## 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.

### Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

### 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's 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 2017

## 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's discretion in furtherance of the objectives of the charity.

## Hire purchase and finance leases

Rental paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

## 3. Income from charitable activities

	Unrestricted funds			
	General (£)	Restricted funds (£)	Total 2017 (£)	Total 2016 (£)
Health	390,118	48,847	438,965	504,757
Schools	143,135	57,668	200,803	293,625
Disability	129,967	-	129,967	100,781
Skills training and employability	780,726	-	780,726	829,896
Football pathway	771,387	-	771,387	709,214
Inclusion	58,468	198,254	256,722	305,005
	2,273,801	304,769	2,578,570	2,743,278

## 4. Investment income

	Unrestricted funds		
	General (£)	Total 2017 (£)	Total 2016 (£)
Interest receivable and similar income;			
Interest receivable on bank deposits	626	626	836



# Notes to the Financial Statements for the Year Ended 30 June 2017

## 5. Expenditure on charitable activities

		Unrestricted funds		
	Note	General (£)	Total 2017 (£)	Total 2016 (£)
Governance costs	7	18,144	18,144	17,406

	Unrestricted funds			
	General (£)	Restricted funds	Total 2017 (£)	Total 2016 (£)
Staff and coaching costs	1,804,897	290,177	2,095,074	2,601,026
Programme delivery costs	706,904	-	706,904	508,195
Operational costs	341,310	-	341,310	148,091
	2,853,111	290,177	3,143,288	3,257,312

£2,853,111 (2016 - £3,023,288) of the above expenditure was attributable to unrestricted funds and £290,177 (2016 - £234,024) to restricted funds.

## 6. Support costs

		Unrestricted funds		
	Note	General (£)	Total 2017 (£)	Total 2016 (£)
Rent and rates		30,000	30,000	30,000
Depreciation of plant and machinery		8,554	8,554	10,321
Depreciation of motor vehicles		2,644	2,644	10,350
Depreciation of office equipment		1,042	1,042	4,122
		42,240	42,240	54,793

## 7. Analysis of governance and support costs

### Governance costs

		Unrestricted funds		
		General (£)	Total 2017 (£)	Total 2016 (£)
Audit fees				
The audit of the charity's annual accounts		7,200	7,200	7,000
Accountancy fees		10,944	10,944	10,406
		18,144	18,144	17,406

# Notes to the Financial Statements for the Year Ended 30 June 2017

## 8. Net incoming/outgoing resources

### Net incoming resources for the year include:

	2017 (£)	2016 (£)
Operating leases - other assets	30,000	30,000
Audit fees	7,200	7,000
Depreciation of fixed assets	12,240	24,793

## 9. Staff costs

### The aggregate payroll costs were as follows:

	2017 (£)	2016 (£)
Staff costs during the year were:		
Staff and coaching costs	2,095,074	2,404,347
Staff NIC (Employers)	143,390	157,651
Staff pensions	15,184	20,650
Staff training	10,266	10,806
Consultancy and other staff costs	64,965	7,572
	2,328,879	2,601,026

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

	2017 (No)	2016 (No)
Permanent Staff	59	75
Casual Staff	131	149
	190	224

Contributions to the employee pension schemes for the year totalled £15,183 (2016 - £20,650).

No employee received emoluments of more than £60,000 during the year.

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

	2016 (No)
£90,001 - £100,000	1

# Notes to the Financial Statements for the Year Ended 30 June 2017

## 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 2016	102,224	45,650	147,874
Additions	21,416	-	21,416
At 30 June 2017	123,640	45,650	169,290
<b>Depreciation</b>			
At 1 July 2016	83,396	43,006	126,402
Charge for the year	9,596	2,644	12,240
At 30 June 2017	92,992	45,650	138,642
<b>Net book value</b>			
At 30 June 2017	30,648	-	30,648
At 30 June 2016	18,828	2,644	21,472

## 12. Debtors

	2017 (£)	2016 (£)
Trade debtors	87,207	238,071
Prepayments	21,196	161,519
Other debtors	840,475	222,771
	948,878	622,361

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

	2017 (£)	2016 (£)
Trade creditors	103,266	173,163
Other taxation and social security	260,961	91,584
Other creditors	35,216	35,068
Accruals	417,706	195,363
	817,149	495,178

# Notes to the Financial Statements for the Year Ended 30 June 2017

## 14. Funds

	Balance at 1 July 2016 (£)	Incoming resources (£)	Resources expended (£)	Balance at 30 June 2017 (£)
<b>Unrestricted funds</b>				
<b>General</b>				
General Fund	188,295	3,202,545	(3,147,300)	243,540
<b>Restricted funds</b>				
Kicks	-	135,354	(135,354)	-
Albion Goals	-	62,900	(62,900)	-
Schools Sports Programmes	-	16,000	(16,000)	-
Schools Education Programmes	-	41,668	(41,668)	-
Health Programmes	-	48,847	(34,255)	14,592
<b>Total restricted funds</b>	<b>-</b>	<b>304,769</b>	<b>(290,177)</b>	<b>14,592</b>
<b>Total funds</b>	<b>188,295</b>	<b>3,507,314</b>	<b>(3,437,477)</b>	<b>258,132</b>

	Balance at 1 July 2015 (£)	Incoming resources (£)	Resources expended (£)	Balance at 30 June 2016 (£)
<b>Unrestricted funds</b>				
<b>General</b>				
General Fund	171,409	3,112,373	(3,095,487)	188,295
<b>Restricted funds</b>				
Kicks	-	99,676	(99,676)	-
Albion Goals	-	93,152	(93,152)	-
Schools Sports Programmes	-	15,000	(15,000)	-
Schools Education Programmes	4,372	-	(4,372)	-
Health Programmes	-	21,824	(21,824)	-
<b>Total restricted funds</b>	<b>4,372</b>	<b>229,652</b>	<b>(234,024)</b>	<b>-</b>
<b>Total funds</b>	<b>175,781</b>	<b>3,342,025</b>	<b>(3,329,511)</b>	<b>188,295</b>

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



# Notes to the Financial Statements for the Year Ended 30 June 2017

## Kicks

The Kicks programme provides free weekly football sessions and other sporting opportunities for young people in deprived areas of Sussex. It aims to build safer, stronger communities by developing the potential of young people. Funding is obtained from a variety of sources including the Premier League Charitable Fund.

## Albion Goals

The Albion Goals programme aims to increase the self-esteem and wellbeing of unemployed, vulnerable adults. It provides a springboard for individuals, helping people to move into vocational and employment opportunities. Albion Goals is funded from a number of sources including FIFA.

## School Sports Programmes

The School Sports Programme is supported by the Premier League Charitable Foundation to assist in the development of sports programmes within schools across Sussex.

## Schools Education Programme

The schools education programme provides numeracy and literacy support for children across Sussex.

## Health Programmes

The Health Programmes operate across Sussex to improve the health and wellbeing of people of all ages, abilities and backgrounds. With the support of a number of funders we run a wide range of targeted health projects and initiatives through the country.

## 15. Analysis of net assets between funds

	Unrestricted funds		
	General (£)	Restricted funds (£)	Total funds (£)
Tangible fixed assets	30,648	-	30,648
Current assets	1,030,041	14,592	1,044,633
Current liabilities	(817,149)	-	(817,149)
Total net assets	243,540	14,592	258,132

## 16. Analysis of net funds

	At 1 July 2016 (£)	Cash flow (£)	At 30 June 2017 (£)
Cash at bank and in hand	39,640	56,115	95,755
Net funds	39,640	56,115	95,755

# Notes to the Financial Statements for the Year Ended 30 June 2017

## 17. Related party transactions

Albion in the Community were charged by The Brighton and Hove Albion Football Club Ltd £30,000 (2016 - £30,000) for the rent of office facilities.

Albion in the Community were charged by The Brighton and Hove Albion Football Club Limited £299,768 (2016 - £94,023) for programme delivery costs.

Included in creditors are amounts owed to The Brighton and Hove Albion Football Club Limited amounting to £63,119 (2016 - £37,174).

The Brighton and Hove Albion Football Club Limited were charged by Albion in the Community £63,185 (2016 - £106,440) for services provided.

Included in debtors are amounts owed from The Brighton and Hove Albion Football Club Limited amounting to £27,047 (2016 - £Nil).

The Brighton and Hove Albion Football Club Limited made donations to Albion in the Community totalling £290,000 (2016 - £Nil) 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.

Included in creditors is a loan due to Mr A G Bloom amounting to £33,000 (2016 - £66,000). Mr A G Bloom is a director of Brighton and Hove Albion Football Club.

Albion in the Community earned £72,248 (2016 - £62,231) in donations from a charity, the Bloom Foundation. Mr M L Sugarman and Mr A G Bloom are trustees of the Bloom Foundation.

## 18. Transition to FRS 102

The charity adopted the accounting standard FRS 102 during this period. The comparative periods required no adjustments as a result of this change.





**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).