

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

England & Wales · Charity number 1158978

Details

Other names	ISSA
Status	Registered
Legal form	CIO
Registered	2014-10-27
Register	View on the Charity Commission register

Contact

Address	Wheelwright Cottage Little Bristol Lane Charfield Wotton-under-Edge GL12 8LL
Phone	07545330851
Email	suejthorn@yahoo.co.uk
Website	http://issa1965.org/

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE FOR THE PUBLIC BENEFIT EDUCATION AND RESEARCH RELATED TO THE SOCIAL SIGNIFICANCE OF SPORT, EXERCISE AND PHYSICAL ACTIVITY.

Activities: Organisation of the annual World Congress of the Sociology of Sport. The 2019 Congress was held in New Zealand. Publication of an international journal, the International Review for the Sociology of Sport.

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Canada
- Chile
- New Zealand
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£41,687	£16,750	-	-
2023-12-31	£43,584	£43,198	-	-
2022-12-31	£40,086	£39,211	-	-
2021-12-31	£31,691	£28,510	-	-
2020-12-31	£35,795	£14,810	-	-

Trustees

Name	Role	Appointed
Professor Parissa Safai PhD	Chair	2020-01-01
DR Michael Sam PhD		2016-01-01
Dr Billy Graeff Bastos PhD		2024-01-01
Dr Mark Alan Falcous PhD		2024-01-01
Dr Sun-Yong Kwon PhD		2024-01-01
Helene Marie Charlotte Joncheray PhD		2020-01-01
Professor Emmanuelle Tulle PhD		2020-01-01

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

England & Wales - Charity number 1158978

Accounts

Registered Charity Number 1158978

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number 1158978

Executive Board & Trustees

P Safai (President)

B Graeff (Secretary)

M Sam (Past President)

M Falcous (Treasurer and Vice President)

H Joncheray (Vice President, International Relations)

S Y Kwon (Vice President, Conferences)

E Tulle (Vice President, Communications)

Address

Wheelwright Cottage

Little Bristol Lane

Charfield

Glos GL12 8LL

Independent examiner

Elliot Stephen Harris FCA DChA

40 North Street

Barrow Upon Soar

Loughborough

Leicestershire

LE12 8QA

Bankers

Lloyds Bank plc

Faryners House

25 Monument Street

London

EC3R 8BQ

REPORT OF THE TRUSTEES For the year ended 31 December 2024

Introduction

The International Sociology of Sport Association (“ISSA”) is a Charitable Incorporated Organisation (CIO), whose members are researchers and students with an involvement in the sociology of sport. The charitable object of the CIO is to advance for the public benefit education and research related to the social significance of sport, exercise and physical activity. Research published by ISSA and discussed at its congresses deals with subjects such as human rights, women’s issues and social exclusion in relation to sport, as well as health issues, for example drugs and sport, and medical support of sportspeople. The research informs policy and practice to address social exclusion from sport and to provide culturally appropriate contexts which will enhance participation levels among all sectors of the population globally. ISSA addresses issues related to the wellbeing of participants in sport including drug-taking, injury risk, physical and mental health, harassment, violence and sexual abuse; enhancing understanding of the relationship between sport and the economy including public and private sponsorship, and the role of the media. The primary beneficiaries are the researchers and students involved in the sociology of sport. Wider beneficiaries include the universities that employ the researchers, and also the general public, who benefit from the opening up of sport and improvements in service delivery that can result from research.

Structure, governance and management

ISSA was established in 1965, originally as the International Committee for the Sociology of Sport. It attained charitable status in 2014, as a Charitable Incorporated Organisation, registered with the Charity Commission in England. ISSA is governed by a trustee Executive Board of between three and seven Ordinary Members, elected by the membership. Each Board member serves a term of four years and may not serve more than two consecutive terms unless the Board would otherwise fall below the minimum number. The current Board took office on 1 January 2024 and will remain in office until 31 December 2027.

The Board selects from among their number a President, three Vice-Presidents, a General Secretary and a Treasurer. The immediate past President is also a member of the Executive Board. The Editor of the ISSA journal, the *International Review for the Sociology of Sport* (IRSS), attends Board meetings as required.

Incoming Board members are provided with the statutes, minutes of recent meetings, and a briefing on the association.

ISSA also has an Advisory Board of up to 12 members, appointed by the Executive Board. Their role is to advise the Executive Board on matters of policy and strategy and on developments in the sociology of sport in their geographical area.

All Honorary Members and Ordinary Members in good standing may nominate members to the Executive Board. Nominees must have been members for at least four years and must be nominated from at least two countries. Honorary Members and Ordinary Members may vote for up to six candidates, but not for more than one from any one country.

The Executive Board meets several times per year, usually online.

The Executive Board appoints the Editor of the *International Review for the Sociology of Sport*, a journal that ISSA co-owns with Sage Publications Ltd. The Executive Board also makes the arrangements for the hosting of the annual congress.

ISSA does not employ any staff but retains the services of Sue Thorn Consulting Ltd to advise on matters of governance and management. The freelance Editorial Operations Manager is reimbursed in arrears for her work.

Wider networks and collaborations

ISSA is a member of the International Council of Sport Science and Physical Education (ICSSPE) and is Research Committee 27 (RC27) of the International Sociological Association (ISA). ISSA is also affiliated to UNESCO, via the ICSSPE, and with the European College of Sport Science.

REPORT OF THE TRUSTEES For the year ended 31 December 2024

Objectives and activities

ISSA's objectives, in support of its overall charitable objective, are:

- To promote international co-operation in the field of the sociology of sport
- To exchange information among all countries concerning the results of research in the sociology of sport
- To convene international congresses, seminars or symposia on aspects of the sociology of sport.
- To prepare and circulate reports about the social background of sport and the status of the sociology of sport in different countries
- To identify sociological problems in sport and, where appropriate, organize international research programmes concerning the same
- To oversee and co-ordinate the official publications of ISSA
- To advise and facilitate the establishment of other continental, regional and national sociology of sport societies
- To co-operate with ICSSPE, ISA and other committees, groups or organizations in order to solve tasks of mutual interest.

The ISSA journal, *International Review for the Sociology of Sport*, is owned jointly with Sage and is published 8 times per year. The Editor is currently Dr Brent McDonald, Victoria University, Australia.

The World Congress of Sociology of Sport is held annually and moves around the world. Every fourth year ISSA also collaborates with the International Sociology Association (ISA) by organising the sessions of Research Committee 27 (Sociology of Sport) at the ISA's World Congress of Sociology.

Achievements and performance

ISSA had 338 members from 38 countries in 2024. The highest numbers were from South Korea (91), Japan (47), UK (28), USA (28), and Taiwan (25). For comparison, the numbers were 245 from 30 countries in 2023 and 313 from 37 countries in 2022. The numbers generally vary from year to year according to the location of the congress.

The *International Review for the Sociology of Sport* (IRSS) provides most of ISSA's income. Income from the journal in the period to 31 December 2024 was £36,317 (2022: £39,569), therefore about an 8% drop, which is a reasonable result in a period of change from subscription-based towards Open Access revenue streams. IRSS published 1286 numbered pages in 2024 (calendar 2023: 1372). The Impact Factor for 2023, published in June 2024, was 2.5 (2.3 for 2022 published in 2023). The journal now ranks 40 out of 217 in the 'sociology' category in the Journal Citation Reports. There were 386 new submissions (2023: 341), an increase of 13.2%. The rejection rate was 75.4%.

Currently, the move to Open Access in Humanities and Social Science journals is slow, but Sage are setting up Transformative Agreements (TAs) with groups of institutions, and IRSS is included in 41 agreements in 32 countries, including key agreements in Europe and North America. These enable authors at participating institutions to publish Open Access without paying APCs directly. In 2024, 55 articles in IRSS were published OA through these agreements. Authors whose institutions are not included in TAs can opt to pay the OA fee, but uptake of this is predictably low so far.

As no physical or in-person Congress was planned for 2024 (a consequence of the lingering effects of the pandemic impacting the Association's conference planning cycle), the ISSA planned a series of virtual events organized thematically around "Reflections from the Field." Virtual ISSA 2024 comprised five virtual panel discussions, and an information session and discussion with IRSS Editor-in-Chief, Dr. Brent McDonald, for graduate students and early-career scholars. Virtual ISSA 2024 also featured eleven video podcasts from former winners and honorable mentionees of the ISSA Graduate Paper Award. The panels were organized by ISSA members at large around five separate themes, and the panels comprised thought leaders from around the world as moderators and discussants. In efforts to increase accessibility among students and researchers, and to promote the Association, the panel sessions and Q-and-A with the IRSS Editor were open to all ISSA members and non-members. Furthermore, all panel sessions were recorded and posted to the ISSA YouTube channel: <https://www.youtube.com/@issa-1965>. Over 380 individuals from around the world registered and attended the various forum, and the recordings on YouTube have been viewed over 400 times.

REPORT OF THE TRUSTEES For the year ended 31 December 2024

Volunteers

Academic aspects of ISSA's activities are run entirely by volunteers, who make up the Executive and Advisory Boards, the editorial board of the *International Review for the Sociology of Sport*, and the organisers of the annual congress. ISSA is very grateful to all these busy researchers who give of their time so generously for the subject and for the public benefit.

Investment policy and performance

ISSA's funds are not substantial enough to allow for investment other than in interest-bearing deposit accounts. The Treasurer reviews this periodically to ensure the optimum rate of return is obtained.

Financial review

These accounts are for the period 1 January 2024 to 31 December 2024. ISSA had incoming resources for 2024 of £41,687 (2023 £43,584). The small decrease was due to the reduction in income from the journal. Resources expended were £16,750 (2023: £43,198). The reduction in expenditure was due to the 2024 meeting being virtual. The surplus of £24,937 contributed to overall funds at the end of 2024 of £251,727 (2023: £226,790). This result is considered satisfactory in the current economic climate.

The main income relates to ISSA's share of the income from the *International Review for the Sociology of Sport*. This income has been relatively stable in recent years, but may be affected in future years by a change in the publishing paradigm towards Open Access, whereby the authors pay for publication from their grants or other funds and all material is free to view. This makes financial success dependent on size (ie number of articles published), rather than purely perceived quality, as now. As a small journal, IRSS could be affected by this. The Executive Board are monitoring developments closely and discussing potential courses of action. During the transition period, income could fluctuate either way.

Reserves policy

It is ISSA's policy to maintain funds, which are the free reserves of the Association, to provide sufficient funds to cover management and administration and support costs. The reserve was set at £155,000 for 2023, but has been increased in 2024 to £205,000. This is to allow for a number of uncertainties, both in terms of income from IRSS and also costs associated with the Congress as there is no longer a Professional Congress Organiser providing an end-to-end service; additionally, ISSA is having to provide more support to Executive Board members and the Editor as institutions cut back on their support of these voluntary roles. Nonetheless, the current reserve of £251,727 leaves some funds available for immediate support of ISSA's activities.

Risk review

The Board have examined the major identifiable strategic, business and operational risks which the association faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Board have implemented processes by which they will review, identify and assess major risks and ensure that controls have been put in place, where necessary to mitigate these risks.

The main ongoing financial risks derive from the journal and the congress. Risks associated with the journal would relate to loss of business or to litigation resulting from problems with content; also potentially from any move to fully Open Access publishing, as mentioned above. The Board is monitoring developments with regard to Open Access, with advice from Sage and Sue Thorn Consulting. The financial risk to the journal is minimised as far as possible by being co-owned with one of the largest journal publishers.

The main risks associated with the congress would be cancellation or running at a loss, public liability, and litigation resulting from problems with content. The risk of litigation resulting from problems with content is covered by a professional indemnity liability policy. The trading loss and public liability risks for the congress usually rest with the local organiser, as set out in a contract. If ISSA organises the congress itself, which occasionally happens, then it carries out its own budget risk assessment and takes out any necessary insurances.

Plans for future periods

The journal has been stable, but the changing publishing paradigm mentioned above introduces some loss of predictability. The Board are keeping themselves abreast of changes in the journal publishing industry and are

REPORT OF THE TRUSTEES
For the year ended 31 December 2024

taking advice from their consultant and publisher. IRSS is continuing the special issues initiative which is contributing to its academic success. A special issue on Sport and the Anthropocene is currently in planning.

As regards Congresses, these are mostly face-to-face meetings, but with occasional virtual meetings, including in 2024. The 2025 Congress will be a face-to-face meeting, held in Seoul, Korea on 8-11 July. The 2026 Congress will be in Jyväskylä, Finland on 15-18 June, and will be co-hosted with the European Association for Sociology of Sport.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with Part 8 of the Charities Act 2011 and the Charity (Accounts and Reports) Regulation. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The maintenance and integrity of the charity's website is the responsibility of the trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant information of which the charity's auditor is not aware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Funds held as custodian trustee on behalf of others

There are no funds held on behalf of others.

Independent examiner

The Independent Examiner, Elliot Stephen Harris, will be proposed for reappointment in accordance with the Charities Act 2011.

Signed on behalf of the board



P Safai
President
Date: 29 May 2025



M Falcous
Treasurer
Date: 29 May 2025

**INDEPENDENT EXAMINER'S REPORT TO THE INTERNATIONAL SOCIOLOGY OF SPORT
ASSOCIATION**
For the year ended 31 December 2024

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

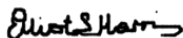
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 145 of the Act 2011; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 145(5)(b) of the 2011 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elliot Stephen Harris FCA DChA
40 North Street
Barrow upon Soar
Loughborough
Leicestershire
LE12 8QA

30 May 2025

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2024

	<i>Note</i>	Unrestricted funds £	2024 Total £	2023 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	36,317	36,317	39,569
Investments	4	5,320	5,320	4,015
Other Income	5	50	50	-
Total		<u>41,687</u>	<u>41,687</u>	<u>43,584</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	16,750	16,750	43,198
Other expenditure		-	-	-
Total		<u>16,750</u>	<u>16,750</u>	<u>43,198</u>
Net income / (expenditure)		<u>24,937</u>	<u>24,937</u>	<u>386</u>
Transfers between funds				
Net movement in funds		<u>24,937</u>	<u>24,937</u>	<u>386</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2024		226,790	226,790	226,404
Total funds carried forward at 31 December 2024		<u>251,727</u>	<u>251,727</u>	<u>226,790</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 10 to 13 form part of these financial statements.

BALANCE SHEET
For the year ended 31 December 2024

		2024	2023
	Notes	£	£
Current assets			
Debtors	9	27,387	30,632
Cash at bank	10	226,970	198,376
Liabilities – amounts falling due within one year			
	11	<u>(2,630)</u>	<u>(2,218)</u>
Net current assets		<u>251,727</u>	<u>226,790</u>
Net assets		<u>251,727</u>	<u>226,790</u>
Funds:			
Unrestricted funds	12	<u>251,727</u>	<u>226,790</u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Charities Act 2011 relating to the audit of the financial statements for the year.

The Trustees acknowledge their responsibility for:

- i) Ensuring the association keeps adequate accounting records which comply with the Charities Act 2011; and
- ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the Act, with which otherwise comply with the requirements of the Act relating to financial statements, as far as applicable to the association.

These financial statements were approved by the Board and authorised for issue on 29 May 2025 and signed on its behalf by:



P Safai
President



M Falcous
Treasurer

The notes on pages 11 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended 31st December 2024

1 ACCOUNTING POLICIES

a) **Basis of accounting**

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 2019) - (Charities SORP (FRS 102)).

The International Sociology of Sport Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The registered number is 1158978 and the registered office is C/O Wheelwright Cottage, Little Bristol Lane, Charfield, Glos GL12 8LL.

The Charity has taken the available exemption under the Charities SORP (FRS 102) Update Bulletin 1, as a smaller charity, to not prepare a Statement of Cash Flows.

The financial statements are prepared in Sterling, which is the functional currency of the company, and are rounded to the nearest £1.

The following principal accounting policies have been applied:

b) **Accounting convention**

The financial statements are prepared under the historical cost convention.

c) **Incoming resources**

Donations, investment income and charitable activities are included in the year which they are receivable which is when the association becomes entitled to the resource. Deferred income represents amounts received for the future periods and is released to income resources in the period for which it has been received.

d) **Resources expended**

Expenditure is included on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be received and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the association and include the independent examiner fees and costs linked to the strategic management of the association.

e) **Debtors**

Short term debtors are measured at transaction price.

f) **Cash and bank**

Cash represents cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

g) **Creditors**

Short term creditors are measured at the transaction price.

h) **Funds**

All funds are unrestricted and are expendable at the discretion of the Board in furtherance of the charitable objective.

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2024

2 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors do not believe there are any assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

3 INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Journal royalties	36,317	39,569
Grant activity	-	-
Subscriptions	-	-
	36,317	39,569

4 INVESTMENT INCOME

Interest	5,320	4,015
	5,320	4,015

5 OTHER INCOME

Bank refund	50	-
	50	-

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Association activities:		
Congress	3,243	10,649
Journal	5,045	6,600
Membership	2,527	1,748
Awards	46	1,850
Governance costs (see note 7)	5,889	22,351
	16,750	43,198

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2024

7	GOVERNANCE COSTS	2024 £	2023 £
	Board of Trustees		
	Meeting and other costs	60	12,710
	Direct costs		
	Independent Examination	1,500	1,400
	Professional fees	2,034	3,379
	Postage, telephone and stationery	-	-
	Insurance	1,434	1,182
	Website and related costs	861	3,680
		5,889	22,351
8	BOARD REMUNERATION AND EXPENSES		
	No Board members received any remuneration during the year. Two Board members received reimbursed expenses of £60(2023: £5,712).		
	The association does not have any staff members.		
9	DEBTORS		
		2024 £	2023 £
	Accrued income	26,272	29,570
	Other debtors & prepayments	1,115	1,062
		27,387	30,632
10	CASH AND BANK BALANCES		
		2024 £	2023 £
	Bank current account	35,945	9,394
	Money on Deposit	191,025	188,982
		226,970	198,376
11	CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024 £	2023 £
	Other creditors and accruals	2,630	2,218
		2,630	2,218

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31st December 2024

12 UNRESTRICTED FUNDS

	Balance at 01/01/24	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/24
	£	£	£	£
Accumulated Revenue Fund	<u>226,790</u>	<u>41,687</u>	<u>(16,750)</u>	<u>251,727</u>
	£	£	£	£
	Balance at 01/01/23	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/23
	£	£	£	£
Accumulated Revenue Fund	<u>226,404</u>	<u>43,584</u>	<u>(43,198)</u>	<u>226,790</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets	Net Current Liabilities	Total
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund 2024	<u>254,357</u>	<u>(2,630)</u>	<u>251,727</u>
Analysis of Net Assets between funds 2023			
	Net Current Assets	Net Current Liabilities	Total
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund	<u>229,008</u>	<u>(2,218)</u>	<u>226,790</u>

14 RELATED PARTIES

There have been no related transactions in the reporting period requiring a disclosure.

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

England & Wales - Charity number 1158978

Accounts

Registered Charity Number 1158978

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number 1158978

Executive Board & Trustees

P Safai (President)

W Graeff (Secretary; appointed 1 January 2024)

M Sam (Past President)

M Falcous (Treasurer and Vice President – appointed 1 January 2024)

H Joncheray (Vice President International Relations)

S Y Kwon (Vice President Conferences; appointed 1 January 2024)

E Tulle (Vice President Communications)

J D Horne (resigned 31 December 2023)

C Dallaire (resigned 31 December 2023)

B McDonald (resigned 31 December 2023)

Address

Wheelwright Cottage

Little Bristol Lane

Charfield

Glos GL12 8LL

Independent examiner

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REPORT OF THE TRUSTEES For the year ended 31 December 2023

Introduction

The International Sociology of Sport Association (“ISSA”) is a Charitable Incorporated Organisation, whose members are researchers and students with an involvement in the sociology of sport. The charitable object of the CIO is to advance for the public benefit education and research related to the social significance of sport, exercise and physical activity. Research published by ISSA and discussed at its congresses deals with subjects such as human rights, women’s issues and social exclusion in relation to sport, as well as health issues, for example drugs and sport, and medical support of sportspeople. The research informs policy and practice to address social exclusion from sport and to provide culturally appropriate contexts which will enhance participation levels among all sectors of the population globally. ISSA addresses issues related to the wellbeing of participants in sport including drug-taking, injury risk, physical and mental health, harassment, violence and sexual abuse; enhancing understanding of the relationship between sport and the economy including public and private sponsorship, and the role of the media. The primary beneficiaries are the researchers and students involved in the sociology of sport. Wider beneficiaries include the universities that employ the researchers, and also the general public, who benefit from the opening up of sport and improvements in service delivery that can result from research.

Structure, governance and management

ISSA was established in 1965, originally as the International Committee for the Sociology of Sport. It attained charitable status in 2014, as a Charitable Incorporated Organisation, registered with the Charity Commission in England. ISSA is governed by a trustee Executive Board of between three and seven Ordinary Members, elected by the membership. Each Board member serves a term of four years and may not serve more than two consecutive terms unless the Board would otherwise fall below the minimum number. The previous Board’s term started on 1 January 2020 and ran to the end of 2023. Elections for the new Board took place in 2023 and the results were announced at the AGM in Ottawa. The new Board took office on 1 January 2024.

The Board selects from among their number a President, three Vice-Presidents, a General Secretary and a Treasurer. The immediate past President is also a member of the Executive Board. The Editor of the ISSA journal, the *International Review for the Sociology of Sport* (IRSS), attends Board meetings as required.

Incoming Board members are provided with the statutes, minutes of recent meetings, and a briefing on the association.

ISSA also has an Advisory Board of up to 12 members, appointed by the Executive Board. Their role is to advise the Executive Board on matters of policy and strategy and on developments in the sociology of sport in their geographical area.

All Honorary Members and Ordinary Members in good standing may nominate members to the Executive Board. Nominees must have been members for at least four years and must be nominated from at least two countries. Honorary Members and Ordinary Members may vote for up to six candidates, but not for more than one from any one country.

The Executive Board meets at least once per year.

The Executive Board appoints the Editor of the *International Review for the Sociology of Sport*, a journal that ISSA co-owns with Sage Publications Ltd. The Executive Board also makes the arrangements for the hosting of the annual congress.

ISSA does not employ any staff but retains the services of Sue Thorn Consulting Ltd to advise on matters of governance and management. The freelance Editorial Operations Manager is reimbursed in arrears for her work.

Wider networks and collaborations

ISSA is a member of the International Council of Sport Science and Physical Education (ICSSPE) and is Research Committee 27 (RC27) of the International Sociological Association (ISA). ISSA is also affiliated to UNESCO, via the ICSSPE, and with the European College of Sport Science.

REPORT OF THE TRUSTEES For the year ended 31 December 2023

Objectives and activities

ISSA's objectives, in support of its overall charitable objective, are:

- To promote international co-operation in the field of the sociology of sport
- To exchange information among all countries concerning the results of research in the sociology of sport
- To convene international congresses, seminars or symposia on aspects of the sociology of sport.
- To prepare and circulate reports about the social background of sport and the status of the sociology of sport in different countries
- To identify sociological problems in sport and, where appropriate, organize international research programmes concerning the same
- To oversee and co-ordinate the official publications of ISSA
- To advise and facilitate the establishment of other continental, regional and national sociology of sport societies
- To co-operate with ICSSPE, ISA and other committees, groups or organizations in order to solve tasks of mutual interest.

The ISSA journal, *International Review for the Sociology of Sport*, is owned jointly with Sage and is published 8 times per year.

The World Congress of Sociology of Sport is held annually and moves around the world. Every fourth year ISSA also collaborates with the International Sociology Association (ISA) by organising the sessions of Research Committee 27 (Sociology of Sport) at the ISA's World Congress of Sociology.

Achievements and performance

ISSA had 245 members from 30 countries in 2023. This compares with 313 members from 37 countries in 2022. This generally varies from year to year according to the location of the congress.

The *International Review for the Sociology of Sport* (IRSS) provides most of ISSA's income. Income from the journal in the period to 31 December 2023 was £39,569 (2022: £39,617), therefore very little variation, which is a good result in a period of change from subscription-based towards Open Access revenue streams. IRSS published 1372 numbered pages in 2023 (calendar 2022: 1370). The Impact Factor for 2022, published in June 2023, was 2.3 (2.689 for 2021, published in 2022). The journal now ranks 66 out of 149 in the 'sociology' category in the Journal Citation Reports. There were 341 new submissions (2022: 269). The rejection rate was 74.5%. A special issue on Sport and Migration in the Age of Superdiversity was published in June 2023.

The World Congress of Sociology of Sport in 2023 was held in Ottawa on 13-17 August. There were 253 paid registrations and 259 delegates in total (293 in Tübingen 2022, 280 for online meeting 2021, 260 in Otago 2019, 300 in Lausanne 2018), representing 31 countries. The top ten countries represented were Canada, UK, Republic of Korea, Taiwan, Norway, USA, France, China, New Zealand and Sweden. A total of 443 abstracts were presented (2022: 283). The ISA congress was also held in Melbourne on 25 June to 1 July 2023 and ISSA was closely involved in this.

Volunteers

Academic aspects of ISSA's activities are run entirely by volunteers, who make up the Executive and Advisory Boards, the editorial board of the *International Review for the Sociology of Sport*, and the organisers of the annual congress. ISSA is very grateful to all these busy researchers who give of their time so generously for the subject and for the public benefit.

Investment policy and performance

ISSA's funds are not substantial enough to allow for investment other than in interest-bearing deposit accounts. The Treasurer reviews this periodically to ensure the optimum rate of return is obtained.

Financial review

These accounts are for the period 1 January 2023 to 31 December 2023. ISSA had incoming resources for 2023 of £43,584 (2022: £40,086). The small increase was due to improvement in investment returns. Resources expended were £43,198 (2022: £39,211). The increase in expenditure was primarily due to web site and

REPORT OF THE TRUSTEES

For the year ended 31 December 2023

associated costs. The surplus of £386 contributed to overall funds at the end of 2023 of £226,790 (2022: £226,404). This result is considered satisfactory in the current economic climate.

The main income relates to ISSA's share of the *International Review for the Sociology of Sport*. This income has been relatively stable in recent years, but may be affected in future years by a change in the publishing paradigm towards Open Access, whereby the authors pay for publication from their grants or other funds and all material is free to view. This makes financial success dependent on size (ie number of articles published), rather than purely perceived quality, as now. As a small journal, IRSS could be affected by this. The Executive Board are monitoring developments closely and discussing potential courses of action. During the transition period, income could fluctuate either way.

Reserves policy

It is the policy of the Association to maintain funds, which are the free reserves of the Association, to provide sufficient funds to cover management and administration and support costs. The reserve is usually set at a sum equivalent to the costs associated with the Association running a full congress itself, plus two years' income from the journal, as journals are undergoing major change and any change in publishing paradigm would take at least two years to generate new income streams. Given the current uncertainty, the Board maintained the required reserve at £155,000 for 2023, but will review this further during 2024. The actual reserve of £226,790 at the end of 2023 means that the association has excess funds to use for its charitable purposes.

Risk review

The Board have examined the major identifiable strategic, business and operational risks which the association faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Board have implemented processes by which they will review, identify and assess major risks and ensure that controls have been put in place, where necessary to mitigate these risks.

The main ongoing financial risks derive from the journal and the congress. Risks associated with the journal would relate to loss of business or to litigation resulting from problems with content; also potentially from any move to fully Open Access publishing, as mentioned above. The Board is monitoring developments with regard to Open Access, with advice from Sage and Sue Thorn Consulting. The financial risk to the journal is minimised as far as possible by being co-owned with one of the largest journal publishers. The main risks associated with the congress would be cancellation or running at a loss, public liability, and litigation resulting from problems with content. The risk of litigation resulting from problems with content is covered by a professional indemnity liability policy. The trading loss and public liability risks for the congress usually rest with the local organiser, as set out in a contract. If ISSA organises the congress itself, which occasionally happens, then it carries out its own budget risk assessment and takes out any necessary insurances.

Plans for future periods

The journal has been stable, but the changing publishing paradigm mentioned above introduces some loss of predictability. The Board are keeping themselves abreast of changes in the journal publishing industry and are taking advice from their consultant and publisher. IRSS is continuing the special issues initiative which is contributing to its academic success. A special issue on Sport and the Anthropocene is currently in planning.

As regards Congresses, these reverted to face-to-face meetings from 2022, having been virtual in 2021. The Board has decided for the next few years to have occasional virtual congresses and one of these will be in 2024. The 2025 Congress will be held in Seoul, Korea on 8-11 July. The 2026 Congress will be in Jyväskylä, Finland on 15-18 June.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with Part 8 of the Charities Act 2011 and the Charity (Accounts and Reports) Regulation. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The maintenance and integrity of the charity's website is the responsibility of the trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant information of which the charity's auditor is not aware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Funds held as custodian trustee on behalf of others

There are no funds held on behalf of others.

Independent examiner

The Independent Examiner, Elliot Stephen Harris, will be proposed for reappointment in accordance with the Charities Act 2011.

Signed on behalf of the board



P Safai
President
Date: 30 April 2024



M Falcous
Treasurer
Date: 30 April 2024

**INDEPENDENT EXAMINER'S REPORT TO THE INTERNATIONAL SOCIOLOGY OF SPORT
ASSOCIATION**
For the year ended 31 December 2023

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

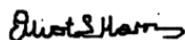
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 145 of the Act 2011; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 145(5)(b) of the 2011 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elliot Stephen Harris FCA DChA
40 North Street
Barrow upon Soar
Loughborough
Leicestershire
LE12 8QA

9 May 2024

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2023

	<i>Note</i>	Unrestricted funds £	2023 Total £	2022 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	39,569	39,569	39,617
Investments	4	4,015	4,015	469
Total		<u>43,584</u>	<u>43,584</u>	<u>40,086</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	43,198	43,198	39,211
Other expenditure		-	-	-
Total		<u>43,198</u>	<u>43,198</u>	<u>39,211</u>
Net income / (expenditure)		<u>386</u>	<u>386</u>	<u>875</u>
Transfers between funds				
Net movement in funds		<u>386</u>	<u>386</u>	<u>875</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2023		226,404	226,404	225,529
Total funds carried forward at 31 December 2023		<u>226,790</u>	<u>226,790</u>	<u>226,404</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

2 STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2022

	<i>Note</i>	Unrestricted funds £	2022 Total £	2021 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	39,617	39,617	31,646
Investments	4	469	469	45
Total		<u>40,086</u>	<u>40,086</u>	<u>31,691</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	39,211	39,211	28,510
Other expenditure		-	-	-
Total		<u>39,211</u>	<u>39,211</u>	<u>28,510</u>
Net income / (expenditure)		<u>875</u>	<u>875</u>	<u>3,181</u>
Transfers between funds		-	-	-
Net movement in funds		<u>875</u>	<u>875</u>	<u>3,181</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2022		225,529	225,529	222,348
Total funds carried forward at 31 December 2022		<u>226,404</u>	<u>226,404</u>	<u>225,529</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

BALANCE SHEET
For the year ended 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Debtors	9	30,632		35,349	
Cash at bank	10	198,376		192,716	
Liabilities – amounts falling due within one year					
	11	<u>(2,218)</u>		<u>(1,661)</u>	
Net current assets			<u>226,790</u>		<u>226,404</u>
Net assets			<u>226,790</u>		<u>226,404</u>
Funds:					
Unrestricted funds	12		<u>226,790</u>		<u>226,404</u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Charities Act 2011 relating to the audit of the financial statements for the year.

The Trustees acknowledge their responsibility for:

- i) Ensuring the association keeps adequate accounting records which comply with the Charities Act 2011; and
- ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the Act, with which otherwise comply with the requirements of the Act relating to financial statements, as far as applicable to the association.

These financial statements were approved by the Board and authorised for issue on 30 April 2024 and signed on its behalf by:



P Safai
President



M Falcous
Treasurer

The notes on pages 11 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

1 ACCOUNTING POLICIES

a) **Basis of accounting**

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 2019) - (Charities SORP (FRS 102)).

The International Sociology of Sport Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The registered number is 1158978 and the registered office is C/O Wheelwright Cottage, Little Bristol Lane, Charfield, Glos GL12 8LL.

The Charity has taken the available exemption under the Charities SORP (FRS 102) Update Bulletin 1, as a smaller charity, to not prepare a Statement of Cash Flows.

The financial statements are prepared in Sterling, which is the functional currency of the company, and are rounded to the nearest £1.

The following principal accounting policies have been applied:

b) **Accounting convention**

The financial statements are prepared under the historical cost convention.

c) **Incoming resources**

Donations, investment income and charitable activities are included in the year which they are receivable which is when the association becomes entitled to the resource. Deferred income represents amounts received for the future periods and is released to income resources in the period for which it has been received.

d) **Resources expended**

Expenditure is included on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be received and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the association and include the independent examiner fees and costs linked to the strategic management of the association.

e) **Debtors**

Short term debtors are measured at transaction price.

f) **Cash and bank**

Cash represents cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

g) **Creditors**

Short term creditors are measured at the transaction price.

h) **Funds**

All funds are unrestricted and are expendable at the discretion of the Board in furtherance of the charitable objective.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

2 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors do not believe there are any assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

3 INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Journal royalties	39,569	39,617
Grant activity	-	-
Subscriptions	-	-
	39,569	39,617

4 INVESTMENT INCOME

Interest	4,015	469
	4,015	469

5 OTHER INCOME

Bank refund	-	-
	-	-

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Association activities:		
Congress	10,649	15,904
Journal	6,600	6,600
Membership	1,748	747
Awards	1,850	334
Governance costs (see note 7)	22,351	15,626
	43,198	39,211

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

7	GOVERNANCE COSTS	2023 £	2022 £
	Board of Trustees		
	Meeting and other costs	12,710	10,054
	Direct costs		
	Independent Examination	1,400	1,300
	Professional fees	3,379	3,290
	Postage, telephone and stationery	-	-
	Insurance	1,182	982
	Website and related costs	3,680	-
		22,351	15,626
8	BOARD REMUNERATION AND EXPENSES		
	No Board members received any remuneration during the year. Two Board members received reimbursed expenses of £5,712(2022: £2,628).		
	The association does not have any staff members.		
9	DEBTORS		
		2023 £	2022 £
	Accrued income	29,570	29,617
	Other debtors & prepayments	1,062	5,732
		30,632	35,349
10	CASH AND BANK BALANCES		
		2023 £	2022 £
	Bank current account	9,394	5,529
	Money on Deposit	188,982	187,187
		198,376	192,716
11	CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2023 £	2022 £
	Other creditors and accruals	2,218	1,661
		2,218	1,661

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023

12 UNRESTRICTED FUNDS

	Balance at 01/01/23	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/23
	£	£	£	£
Accumulated Revenue Fund	<u>226,404</u>	<u>43,584</u>	<u>(43,198)</u>	<u>226,790</u>

	Balance at 01/01/22	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/22
	£	£	£	£
Accumulated Revenue Fund	<u>225,529</u>	<u>40,086</u>	<u>(39,211)</u>	<u>226,404</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets £	Net Current Liabilities £	Total £
Unrestricted funds:			
Accumulated Revenue Fund	<u>229,008</u>	<u>(2,218)</u>	<u>226,790</u>

Analysis of Net Assets between funds 2022

	Net Current Assets £	Net Current Liabilities £	Total £
Unrestricted funds:			
Accumulated Revenue Fund	<u>228,065</u>	<u>(1,661)</u>	<u>226,404</u>

14 RELATED PARTIES

There have been no related transactions in the reporting period requiring a disclosure.

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

England & Wales - Charity number 1158978

Accounts

Registered Charity Number 1158978

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number 1158978

Executive Board & Trustees

M Sam (President)
C Dallaire (Past President)
P Safai (General Secretary)
J D Horne (Treasurer and Vice President)
H Joncheray (Vice President International Relations)
E Tulle (Vice President Communications)
B McDonald (Vice President Conferences)

Address

Wheelwright Cottage
Little Bristol Lane
Charfield
Glos GL12 8LL

Independent examiner

Elliot Stephen Harris FCA DChA
40 North Street
Barrow Upon Soar
Loughborough
Leicestershire
LE12 8QA

Bankers

Lloyds Bank plc
Faryners House
25 Monument Street
London
EC3R 8BQ

REPORT OF THE TRUSTEES For the year ended 31 December 2022

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REPORT OF THE TRUSTEES For the year ended 31 December 2022

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- To co-operate with ICSSPE, ISA and other committees, groups or organizations in order to solve tasks of mutual interest.

The ISSA journal, *International Review for the Sociology of Sport*, is owned jointly with Sage and is published 8 times per year.

The World Congress of Sociology of Sport is held annually and moves around the world. Every fourth year ISSA also collaborates with the International Sociology Association (ISA) by organising the sessions of Research Committee 27 (Sociology of Sport) at the ISA's World Congress of Sociology.

Achievements and performance

ISSA had 313 members from 37 countries in 2022. This compares with 129 members from 29 countries in 2021. A special initiative to support members from South America was implemented at the 2021 Congress, and this resulted in a substantial increase in members in 2022.

The *International Review for the Sociology of Sport* (IRSS) provides most of ISSA's income. Income from the journal in the period to 31 December 2022 was £39,617 (2021: £31,646), an increase of 25%. This reflected about 11% increase in regular institutional sales, but also substantial one-off sales that may not be repeated. IRSS published 1370 numbered pages in 2022 (calendar 2021: 1266). The Impact Factor for 2021, published in June 2022, was 2.689 (3.780 for 2020, published in 2021; 2.019 for 2019, published in 2020). The variation in the 2020 Impact Factor is likely due to changes in the way they are calculated. The journal now ranks 53 out of 148 in the 'sociology' category in the Journal Citation Reports. There were 269 new submissions (2021: 300). The acceptance level was 20%. Material from the journal was downloaded 285,122 times during 2022.

The World Congress of Sociology of Sport in 2022 was held in Tübingen on 7-10 June. There were 279 paid registrations and 293 delegates in total (280 for online meeting 2021, 260 in Otago 2019, 300 in Lausanne 2018), representing 35 countries. The top ten countries represented were Germany, UK, Norway, Netherlands, Sweden, Canada, Denmark, Taiwan, Poland and Switzerland. A total of 283 abstracts were presented (2021: 226).

Volunteers

Academic aspects of ISSA's activities are run entirely by volunteers, who make up the Executive and Advisory Boards, the editorial board of the *International Review for the Sociology of Sport*, and the organisers of the annual congress. ISSA is very grateful to all these busy researchers who give of their time so generously for the subject and for the public benefit.

Investment policy and performance

ISSA's funds are not substantial enough to allow for investment other than in interest-bearing deposit accounts. The Treasurer reviews this periodically to ensure the optimum rate of return is obtained.

Financial review

These accounts are for the period 1 January 2022 to 31 December 2022. ISSA had incoming resources for 2022 of 40,086 (2021 £31,691). As stated above, the increase was primarily due to one-off sales associated with the journal. Resources expended were £39,211 (2021: £28,510). The increase in expenditure was due to the costs

REPORT OF THE TRUSTEES For the year ended 31 December 2022

of the 2022 Congress; the 2021 Congress was online. The surplus of £875 contributed to overall funds at the end of 2022 of £226,404 (2021: £225,529). This result is considered satisfactory in the current economic climate.

The main income relates to ISSA's share of the *International Review for the Sociology of Sport*. This income has been relatively stable in recent years, but may be affected in future years by a change in the publishing paradigm towards Open Access, whereby the authors pay for publication from their grants or other funds and all material is free to view. This makes financial success dependent on size (ie number of articles published), rather than perceived quality, as now. As a small journal, IRSS could be affected by this. The Executive Board are monitoring developments closely and discussing potential courses of action. During the transition period, income could fluctuate either way and, in 2022, this gave a positive result, although this cannot be relied upon for future years.

Reserves policy

It is the policy of the Association to maintain funds, which are the free reserves of the Association, to provide sufficient funds to cover management and administration and support costs. The reserve is usually set at a sum equivalent to the costs associated with the Association running a full congress itself, plus two years' income from the journal, as journals are undergoing major change and any change in publishing paradigm would take at least two years to generate new income streams. Given the current uncertainty, the Board has decided to maintain the required reserve at £155,000. The Board regularly review their total reserves and allocate funds for the future period as they see fit. The actual reserve of £226,404 at the end of 2022 means that the association has excess funds to use for its charitable purposes.

Risk review

The Board have examined the major identifiable strategic, business and operational risks which the association faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Board have implemented processes by which they will review, identify and assess major risks and ensure that controls have been put in place, where necessary to mitigate these risks.

The main ongoing financial risks derive from the journal and the congress. Risks associated with the journal would relate to loss of business or to litigation resulting from problems with content; also potentially from any move to fully Open Access publishing, as mentioned above. The Board is monitoring developments with regard to Open Access, with advice from Sage and Sue Thorn Consulting. The financial risk to the journal is minimised as far as possible by being co-owned with one of the largest journal publishers. The main risks associated with the congress would be cancellation or running at a loss, public liability, and litigation resulting from problems with content. The risk of litigation resulting from problems with content is covered by a professional indemnity liability policy. The trading loss and public liability risks for the congress usually rest with the local organiser, as set out in a contract. If ISSA organises the congress itself, which occasionally happens, then it carries out its own budget risk assessment and takes out any necessary insurances.

Plans for future periods

The journal has been stable, but the changing publishing paradigm mentioned above could introduce some loss of predictability. The Executive Board met in June 2022 to discuss the potential effects and the possible courses of action open to ISSA. The Board are keeping themselves abreast of changes in the journal publishing industry and are taking advice from their consultant and publisher. IRSS is continuing the special issues initiative which is contributing to its academic success. A special issue on Sport and Migration in the Age of Superdiversity will be published in 2023.

As regards congresses, these reverted to face-to-face meetings from 2022. The 2023 Congress will be held in Ottawa on 14-17 August. Congresses have traditionally been held annually, but consideration is being given to holding less frequent face-to-face congresses after 2023, with virtual congresses in the intervening years. Members are being consulted about their wishes on this subject. In 2023 there is also an ISA congress in Melbourne on 25 June to 1 July.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with Part 8 of the Charities Act 2011 and the Charity (Accounts and Reports) Regulation. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The maintenance and integrity of the charity's website is the responsibility of the trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant information of which the charity's auditor is not aware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Funds held as custodian trustee on behalf of others

There are no funds held on behalf of others.

Independent examiner

The Independent Examiner, Elliot Stephen Harris, will be proposed for reappointment in accordance with the Charities Act 2011.

Signed on behalf of the board



M Sam
President

Date: 3 July 2023



J Horne
Treasurer

Date: 3 July 2023

**INDEPENDENT EXAMINER'S REPORT TO THE INTERNATIONAL SOCIOLOGY OF SPORT
ASSOCIATION**
For the year ended 31 December 2022

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

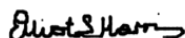
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 145 of the Act 2011; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 145(5)(b) of the 2011 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elliot Stephen Harris FCA DChA
40 North Street
Barrow upon Soar
Loughborough
Leicestershire
LE12 8QA

4 July 2023

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2022

	<i>Note</i>	Unrestricted funds £	2022 Total £	2021 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	39,617	39,617	31,646
	5	-	-	-
Investments	4	469	469	45
Total		<u>40,086</u>	<u>40,086</u>	<u>31,691</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	39,211	39,211	28,510
Other expenditure		-	-	-
Total		<u>39,211</u>	<u>39,211</u>	<u>28,510</u>
Net income / (expenditure)		<u>875</u>	<u>875</u>	<u>3,181</u>
Transfers between funds				
Net movement in funds		<u>875</u>	<u>875</u>	<u>3,181</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2022		225,529	225,529	222,348
Total funds carried forward at 31 December 2022		<u>226,404</u>	<u>226,404</u>	<u>225,529</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2021

	<i>Note</i>	Unrestricted funds £	2021 Total £	2020 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	31,646	31,646	35,488
	5	-	-	-
Investments	4	45	45	307
Total		<u>31,691</u>	<u>31,691</u>	<u>35,795</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	28,510	28,510	14,810
Other expenditure		-	-	-
Total		<u>28,510</u>	<u>28,510</u>	<u>14,810</u>
Net income / (expenditure)		<u>3,181</u>	<u>3,181</u>	<u>20,985</u>
Transfers between funds				
Net movement in funds		<u>3,181</u>	<u>3,181</u>	<u>20,985</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2021		222,348	222,348	201,363
Total funds carried forward at 31 December 2021		<u><u>225,529</u></u>	<u><u>225,529</u></u>	<u><u>222,348</u></u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

BALANCE SHEET
For the year ended 31 December 2022

		2022		2021	
	Notes	£	£	£	£
Current assets					
Debtors	9	35,349		27,257	
Cash at bank	10	192,716		211,477	
Liabilities – amounts falling due within one year					
	11	<u>(1,661)</u>		<u>(13,205)</u>	
Net current assets			<u>226,404</u>		<u>225,529</u>
Net assets			<u>226,404</u>		<u>225,529</u>
Funds:					
Unrestricted funds	12		<u>226,404</u>		<u>225,529</u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Charities Act 2011 relating to the audit of the financial statements for the year.

The Trustees acknowledge their responsibility for:

- i) Ensuring the association keeps adequate accounting records which comply with the Charities Act 2011; and
- ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the Act, with which otherwise comply with the requirements of the Act relating to financial statements, as far as applicable to the association.

These financial statements were approved by the Board and authorised for issue on 3 July 2023 and signed on its behalf by:



M Sam
President



J Horne
Treasurer

The notes on pages 11 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1 ACCOUNTING POLICIES

a) **Basis of accounting**

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 2019) - (Charities SORP (FRS 102)).

The International Sociology of Sport Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The registered number is 1158978 and the registered office is C/O Wheelwright Cottage, Little Bristol Lane, Charfield, Glos GL12 8LL.

The Charity has taken the available exemption under the Charities SORP (FRS 102) Update Bulletin 1, as a smaller charity, to not prepare a Statement of Cash Flows.

The financial statements are prepared in Sterling, which is the functional currency of the company, and are rounded to the nearest £1.

The following principal accounting policies have been applied:

b) **Accounting convention**

The financial statements are prepared under the historical cost convention.

c) **Incoming resources**

Donations, investment income and charitable activities are included in the year which they are receivable which is when the association becomes entitled to the resource. Deferred income represents amounts received for the future periods and is released to income resources in the period for which it has been received.

d) **Resources expended**

Expenditure is included on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be received and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the association and include the independent examiner fees and costs linked to the strategic management of the association.

e) **Debtors**

Short term debtors are measured at transaction price.

f) **Cash and bank**

Cash represents cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

g) **Creditors**

Short term creditors are measured at the transaction price.

h) **Funds**

All funds are unrestricted and are expendable at the discretion of the Board in furtherance of the charitable objective.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

2 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors do not believe there are any assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

3 INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Journal royalties	39,617	31,646
Grant activity	-	-
Subscriptions	-	-
	39,617	31,646

4 INVESTMENT INCOME

Interest	469	45
	469	45

5 OTHER INCOME

Bank refund	-	-
	-	-

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Association activities:		
Congress	15,904	13,894
Journal	6,600	6,600
Membership	747	2,605
Awards	334	230
Governance costs (see note 7)	15,626	5,181
	39,211	28,510

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

7	GOVERNANCE COSTS	2022 £	2021 £
	Board of Trustees		
	Meeting and other costs	10,054	-
	Direct costs		
	Independent Examination	1,300	1,210
	Professional fees	3,290	3,075
	Postage, telephone and stationery	-	-
	Insurance	982	896
	Advertising	-	-
		15,626	5,181
8	BOARD REMUNERATION AND EXPENSES		
	No Board members received any remuneration during the year. Two Board members received reimbursed expenses of £2,628(2021: £0).		
	The association does not have any staff members.		
9	DEBTORS		
		2022 £	2021 £
	Accrued income	29,617	21,646
	Other debtors & prepayments	5,732	5,611
		35,349	27,257
10	CASH AND BANK BALANCES		
		2022 £	2021 £
	Bank current account	5,529	74,759
	Money on Deposit	187,187	136,718
		192,716	211,477
11	CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2022 £	2021 £
	Other creditors and accruals	1,661	13,206
		1,661	13,206

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

12 UNRESTRICTED FUNDS

	Balance at 01/01/22	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/22
	£	£	£	£
Accumulated Revenue Fund	<u>225,529</u>	<u>40,086</u>	<u>(39,211)</u>	<u>226,404</u>

	Balance at 01/01/21	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/21
	£	£	£	£
Accumulated Revenue Fund	<u>222,348</u>	<u>31,691</u>	<u>(28,510)</u>	<u>225,529</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets £	Net Current Liabilities £	Total £
Unrestricted funds:			
Accumulated Revenue Fund	<u>228,065</u>	<u>(1,661)</u>	<u>226,404</u>

Analysis of Net Assets between funds 2021

	Net Current Assets £	Net Current Liabilities £	Total £
Unrestricted funds:			
Accumulated Revenue Fund	<u>238,734</u>	<u>(13,205)</u>	<u>225,529</u>

14 RELATED PARTIES

There have been no related transactions in the reporting period requiring a disclosure.

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

England & Wales - Charity number 1158978

Accounts

Registered Charity Number 1158978

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number 1158978

Executive Board & Trustees

M Sam (President)
C Dallaire (Past President)
P Safai (General Secretary)
J D Horne (Treasurer and Vice President)
H Joncheray (Vice President International Relations)
E Tulle (Vice President Communications)
B McDonald (Vice President Conferences)

Address

Wheelwright Cottage
Little Bristol Lane
Charfield
Glos GL12 8LL

Independent examiner

Elliot Stephen Harris FCA DChA
40 North Street
Barrow Upon Soar
Loughborough
Leicestershire
LE12 8QA

Bankers

Lloyds Bank plc
Faryners House
25 Monument Street
London
EC3R 8BQ

REPORT OF THE TRUSTEES For the year ended 31 December 2021

Introduction

The International Sociology of Sport Association (“ISSA”) is a Charitable Incorporated Organisation, whose members are researchers and students with an involvement in the sociology of sport. The charitable object of the C’IO is to advance for the public benefit education and research related to the social significance of sport, exercise and physical activity. Research published by ISSA and discussed at its congresses deals with subjects such as human rights, women’s issues and social exclusion in relation to sport, as well as health issues, for example drugs and sport, and medical support of sportspeople. The research informs policy and practice to address social exclusion from sport and to provide culturally appropriate contexts which will enhance participation levels among all sectors of the population globally. ISSA addresses issues related to the wellbeing of participants in sport including drug-taking, injury risk, physical and mental health, harassment, violence and sexual abuse; enhancing understanding of the relationship between sport and the economy including public and private sponsorship, and the role of the media. The primary beneficiaries are the researchers and students involved in the sociology of sport. Wider beneficiaries include the universities that employ the researchers, and also the general public, who benefit from the opening up of sport and improvements in service delivery that can result from research.

Structure, governance and management

ISSA was established in 1965, originally as the International Committee for the Sociology of Sport. It attained charitable status in 2014, as a Charitable Incorporated Organisation, registered with the Charity Commission in England. ISSA is governed by a trustee Executive Board of between three and seven Ordinary Members, elected by the membership. Each Board member serves a term of four years and may not serve more than two consecutive terms unless the Board would otherwise fall below the minimum number. The current Board’s term started on 1 January 2020 and runs to the end of 2023. The Board selects from among their number a President, three Vice-Presidents, a General Secretary and a Treasurer. The immediate past President is also a member of the Executive Board. The Editor of the ISSA journal, the *International Review for the Sociology of Sport* (IRSS), attends Board meetings as required.

Incoming Board members are provided with the statutes, minutes of recent meetings, and a briefing on the association.

ISSA also has an Advisory Board of up to 12 members, appointed by the Executive Board. Their role is to advise the Executive Board on matters of policy and strategy and on developments in the sociology of sport in their geographical area.

All Honorary Members and Ordinary Members in good standing may nominate members to the Executive Board. Nominees must have been members for at least four years and must be nominated from at least two countries. Honorary Members and Ordinary Members may vote for up to six candidates, but not for more than one from any one country.

The Executive Board meets at least once per year.

The Executive Board appoints the Editor of the *International Review for the Sociology of Sport*, a journal that ISSA co-owns with Sage Publications Ltd. The Executive Board also makes the arrangements for the hosting of the annual congress.

ISSA does not employ any staff but retains the services of Sue Thorn Consulting Ltd to advise on matters of governance and management. The freelance Editorial Operations Manager is reimbursed in arrears for her work.

Wider networks and collaborations

ISSA is a member of the International Council of Sport Science and Physical Education (ICSSPE) and is Research Committee 27 (RC27) of the International Sociological Association (ISA). ISSA is also affiliated to UNESCO, via the ICSSPE, and with the European College of Sport Science.

REPORT OF THE TRUSTEES For the year ended 31 December 2021

Objectives and activities

ISSA's objectives, in support of its overall charitable objective, are:

- To promote international co-operation in the field of the sociology of sport
- To exchange information among all countries concerning the results of research in the sociology of sport
- To convene international congresses, seminars or symposia on aspects of the sociology of sport.
- To prepare and circulate reports about the social background of sport and the status of the sociology of sport in different countries
- To identify sociological problems in sport and, where appropriate, organize international research programmes concerning the same
- To oversee and co-ordinate the official publications of ISSA
- To advise and facilitate the establishment of other continental, regional and national sociology of sport societies
- To co-operate with ICSSPE, ISA and other committees, groups or organizations in order to solve tasks of mutual interest.

The ISSA journal, *International Review for the Sociology of Sport*, is owned jointly with Sage and is published 8 times per year.

The World Congress of Sociology of Sport is held annually and moves around the world. Every fourth year ISSA also collaborates with the International Sociology Association (ISA) by organising the sessions of Research Committee 27 (Sociology of Sport) at the ISA's World Congress of Sociology.

Achievements and performance

ISSA had 129 members from 29 countries in 2021. This compares with 134 members in 2020. A special initiative to support members from South America was implemented at the 2021 Congress, and this will result in a substantial increase in members in 2022.

The *International Review for the Sociology of Sport* (IRSS) is gaining in academic stature. ISSA's income from the journal in the period to 31 December 2021 was £31,646 (2020: £35,488). IRSS published 1266 numbered pages in 2021 (calendar 2020: 1215). The Impact Factor for 2019, published in 2020, was 3.780 (2.019 for 2019, published in 2020). This increase builds on an increase in the previous year and leaves the journal in a very strong academic position. The journal now ranks an impressive 19 out of 149 in the 'sociology' category in the Journal Citation Reports. This is a very satisfactory increase in Impact Factor and ranking, which are frequently-used measures of excellence. Submissions increased further in 2021, by 8%, to reach 300. The acceptance level remained stable at 26-30%. A key development that is contributing to IRSS's success is the publication of special issues and virtual special issues (where the articles are published as and when accepted and then brought together online as a 'special issue').

The World Congress of Sociology of Sport in 2021 was held online in November, in association with the Asociación Latinoamericana de Estudios Socioculturales del Deporte (ALESDE) and Consejo Latinoamericano de Ciencias Sociales (CLASCO). There were 246 paid registrations and 280 delegates in total (260 in Otago 2019, 300 in Lausanne 2018), representing 35 countries. The top ten countries represented were Brazil, Chile, Colombia, Mexico, USA, Argentina, Canada, UK, Norway and Uruguay. A total of 226 abstracts were presented.

The Association's AGM was again held online. It took place on 4 November 2021 and had 36 attendees.

Volunteers

Academic aspects of ISSA's activities are run entirely by volunteers, who make up the Executive and Advisory Boards, the editorial board of the *International Review for the Sociology of Sport*, and the organisers of the annual congress. ISSA is very grateful to all these busy researchers who give of their time so generously for the subject and for the public benefit.

Investment policy and performance

ISSA's funds are not substantial enough to allow for investment other than in interest-bearing deposit accounts. The Treasurer reviews this periodically to ensure the optimum rate of return is obtained.

REPORT OF THE TRUSTEES For the year ended 31 December 2021

Financial review

These accounts are for the period 1 January 2021 to 31 December 2021. ISSA had incoming resources for 2021 of £31,691 (2020 £35,795). Resources expended were £28,510 (2020: £14,810). The increase in expenditure was due to the costs of the 2021 Congress; there was no Congress in 2020. The surplus of £3,181 contributed to overall funds at the end of 2021 of £225,529 (2020: £222,348). This result is considered satisfactory in the current economic climate.

The main income relates to ISSA's share of the *International Review for the Sociology of Sport*. This income has been stable in recent years, but may be affected in future years by a change in the publishing paradigm towards Open Access, whereby the authors pay for publication from their grants or other funds and all material is free to view. This makes financial success dependent on size (ie number of articles published), rather than perceived quality, as now. As a small journal, IRSS could be affected by this. The Executive Board are monitoring developments closely and discussing potential courses of action.

Reserves policy

It is the policy of the Association to maintain funds, which are the free reserves of the Association, to provide sufficient funds to cover management and administration and support costs. The reserve is usually set at a sum equivalent to the costs associated with the Association running a full congress itself, plus two years' income from the journal, as journals are undergoing major change and any change in publishing paradigm would take at least two years to generate new income streams. Given the current uncertainty, the Board has decided to maintain the required reserve at £155,000. The Board regularly review their total reserves and allocate funds for the future period as they see fit. The actual reserve of £225,529 at the end of 2021 means that the association has excess funds to use for its charitable purposes.

Risk review

The Board have examined the major identifiable strategic, business and operational risks which the association faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Board have implemented processes by which they will review, identify and assess major risks and ensure that controls have been put in place, where necessary to mitigate these risks.

The main ongoing financial risks derive from the journal and the congress. Risks associated with the journal would relate to loss of business or to litigation resulting from problems with content; also potentially from any move to fully Open Access publishing, as mentioned above. Library budget issues resulting from the effects of Covid-19 could also affect journal income in the next few years. The Board is monitoring developments with regard to Open Access, with advice from Sage and Sue Thorn Consulting. The financial risk to the journal is minimised as far as possible by being co-owned with one of the largest journal publishers. The main risks associated with the congress would be cancellation or running at a loss, public liability, and litigation resulting from problems with content. The risk of litigation resulting from problems with content is covered by a professional indemnity liability policy. The trading loss and public liability risks for the congress usually rest with the local organiser, as set out in a contract. If ISSA organises the congress itself, which occasionally happens, then it carries out its own budget risk assessment and takes out any necessary insurances.

Plans for future periods

The journal has been stable, but the changing publishing paradigm mentioned above could introduce some loss of predictability. The Executive Board are meeting in June 2022 to discuss the potential effects and the possible courses of action open to ISSA. The Board are keeping themselves abreast of changes in the journal publishing industry and are taking advice from their consultant and publisher. IRSS is continuing the special issues initiative which is contributing to its academic success. A special issue on Sport and Migration in the Age of Superdiversity will be published later in 2022.

As regards congresses, it is anticipated that these will revert to face-to-face meetings from 2022. The 2022 meeting will be held in Tübingen, Germany, on 7-10 June. The 2023 Congress will be held in Ottawa on 14-17 August. Consideration will be given to staging congresses biennially after 2023.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with Part 8 of the Charities Act 2011 and the Charity (Accounts and Reports) Regulation. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The maintenance and integrity of the charity's website is the responsibility of the trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant information of which the charity's auditor is not aware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Funds held as custodian trustee on behalf of others

There are no funds held on behalf of others.

Independent examiner

The Independent Examiner, Elliot Stephen Harris, will be proposed for reappointment in accordance with the Charities Act 2011.

Signed on behalf of the board



M Sam
President
Date: 11 May 2022



J Horne
Treasurer
Date: 11 May 2022

**INDEPENDENT EXAMINER'S REPORT TO THE INTERNATIONAL SOCIOLOGY OF SPORT
ASSOCIATION**
For the year ended 31 December 2021

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

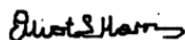
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 145 of the Act 2011; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 145(5)(b) of the 2011 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elliot Stephen Harris FCA DChA
40 North Street
Barrow upon Soar
Loughborough
Leicestershire
LE12 8QA

12 May 2022

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2021

	<i>Note</i>	Unrestricted funds £	2021 Total £	2020 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	31,646	31,646	35,488
	5	-	-	-
Investments	4	45	45	307
Total		<u>31,691</u>	<u>31,691</u>	<u>35,795</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	28,510	28,510	14,810
Other expenditure		-	-	-
Total		<u>28,510</u>	<u>28,510</u>	<u>14,810</u>
Net income / (expenditure)		<u>3,181</u>	<u>3,181</u>	<u>20,985</u>
Transfers between funds				
Net movement in funds		<u>3,181</u>	<u>3,181</u>	<u>20,985</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2021		222,348	222,348	201,363
Total funds carried forward at 31 December 2021		<u>225,529</u>	<u>225,529</u>	<u>222,348</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2020

	<i>Note</i>	Unrestricted funds £	2020 Total £	2019 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	35,488	35,488	42,692
	5	-	-	-
Investments	4	307	307	932
Total		<u>35,795</u>	<u>35,795</u>	<u>43,624</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	14,810	14,810	30,609
Other expenditure		-	-	-
Total		<u>14,810</u>	<u>14,810</u>	<u>30,609</u>
Net income / (expenditure)		<u>20,985</u>	<u>20,985</u>	<u>13,015</u>
Transfers between funds				
Net movement in funds		<u>20,985</u>	<u>20,985</u>	<u>13,015</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2020		201,363	201,363	188,348
Total funds carried forward at 31 December 2020		<u><u>222,348</u></u>	<u><u>222,348</u></u>	<u><u>201,363</u></u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

BALANCE SHEET
For the year ended 31 December 2021

		2021		2020	
Notes	£	£	£	£	£
Current assets					
Debtors	9	27,257		35,621	
Cash at bank	10	211,477		187,877	
Liabilities – amounts falling due within one year					
	11	(13,205)		(1,150)	
Net current assets			225,529		222,348
Net assets			225,529		201,363
Funds:					
Unrestricted funds	12		225,529		222,348

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Charities Act 2011 relating to the audit of the financial statements for the year.

The Trustees acknowledge their responsibility for:

- i) Ensuring the association keeps adequate accounting records which comply with the Charities Act 2011; and
- ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the Act, with which otherwise comply with the requirements of the Act relating to financial statements, as far as applicable to the association.

These financial statements were approved by the Board and authorised for issue on 11 May 2022 and signed on its behalf by:



M Sam
President



J Horne
Treasurer

The notes on pages 11 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

1 ACCOUNTING POLICIES

a) **Basis of accounting**

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 2019) - (Charities SORP (FRS 102)).

The International Sociology of Sport Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The registered number is 1158978 and the registered office is C/O Wheelwright Cottage, Little Bristol Lane, Charfield, Glos GL12 8LL.

The Charity has taken the available exemption under the Charities SORP (FRS 102) Update Bulletin 1, as a smaller charity, to not prepare a Statement of Cash Flows.

The financial statements are prepared in Sterling, which is the functional currency of the company, and are rounded to the nearest £1.

The following principal accounting policies have been applied:

b) **Accounting convention**

The financial statements are prepared under the historical cost convention.

c) **Incoming resources**

Donations, investment income and charitable activities are included in the year which they are receivable which is when the association becomes entitled to the resource. Deferred income represents amounts received for the future periods and is released to income resources in the period for which it has been received.

d) **Resources expended**

Expenditure is included on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be received and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the association and include the independent examiner fees and costs linked to the strategic management of the association.

e) **Debtors**

Short term debtors are measured at transaction price.

f) **Cash and bank**

Cash represents cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

g) **Creditors**

Short term creditors are measured at the transaction price.

h) **Funds**

All funds are unrestricted and are expendable at the discretion of the Board in furtherance of the charitable objective.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

2 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors do not believe there are any assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

3 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Journal royalties	31,646	35,488
Grant activity	-	-
Subscriptions	-	-
	31,646	35,488

4 INVESTMENT INCOME

Interest	45	307
	45	307

5 OTHER INCOME

Bank refund	-	-
	-	-

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Association activities:		
Congress	13,894	1,864
Journal	6,600	6,600
Membership	2,605	828
Awards	230	-
Governance costs (see note 7)	5,181	5,518
	28,510	14,810

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

7	GOVERNANCE COSTS	2021 £	2020 £
	Board of Trustees		
	Meeting and other costs	-	771
	Direct costs		
	Independent Examination	1,210	1,140
	Professional fees	3,075	2,784
	Postage, telephone and stationery	-	-
	Insurance	896	823
	Advertising	-	-
		5,181	5,518
8	BOARD REMUNERATION AND EXPENSES		
	No Board members received any remuneration during the year. The Board members received reimbursed expenses of £0 (2021: £0).		
	The association does not have any staff members.		
9	DEBTORS	2021 £	2020 £
	Accrued income	21,646	25,551
	Other debtors & prepayments	5,611	10,070
		27,257	35,621
10	CASH AND BANK BALANCES	2021 £	2020 £
	Bank current account	74,759	51,204
	Money on Deposit	136,718	136,673
		211,477	187,877
11	CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
	Other creditors and accruals	13,206	1,156
		13,206	1,150

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021

12 UNRESTRICTED FUNDS

	Balance at 01/01/21	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/21
	£	£	£	£
Accumulated Revenue Fund	<u>222,348</u>	<u>31,691</u>	<u>(28,510)</u>	<u>225,529</u>
	£	£	£	£
Accumulated Revenue Fund	<u>201,363</u>	<u>35,795</u>	<u>(14,810)</u>	<u>222,348</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets £	Net Current Liabilities £	Total £
Unrestricted funds:			
Accumulated Revenue Fund	<u>238,734</u>	<u>(13,205)</u>	<u>225,529</u>
Analysis of Net Assets between funds 2020			
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund	<u>223,498</u>	<u>(1,150)</u>	<u>222,348</u>

14 RELATED PARTIES

There have been no related transactions in the reporting period requiring a disclosure.

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

England & Wales - Charity number 1158978

Accounts

Registered Charity Number 1158978

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
INDEX TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered Charity Number 1158978

Executive Board & Trustees

M Sam (President)
C Dallaire (Past President)
P Safai (General Secretary)
J D Horne (Treasurer and Vice President)
H Joncheray (Vice President International Relations)
E Tulle (Vice President Communications)
B McDonald (Vice President Conferences)

Address

Wheelwright Cottage
Little Bristol Lane
Charfield
Glos GL12 8LL

Independent examiner

Elliot Stephen Harris FCA DChA
40 North Street
Barrow Upon Soar
Loughborough
Leicestershire
LE12 8QA

Bankers

Lloyds Bank plc
Faryners House
25 Monument Street
London
EC3R 8BQ

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Introduction

The International Sociology of Sport Association (“ISSA”) is a Charitable Incorporated Organisation, whose members are researchers and students with an involvement in the sociology of sport. The charitable object of the CIO is to advance for the public benefit education and research related to the social significance of sport, exercise and physical activity. Research published by ISSA and discussed at its congresses deals with subjects such as human rights, women’s issues and social exclusion in relation to sport, as well as health issues, for example drugs and sport, and medical support of sportspeople. The research informs policy and practice to address social exclusion from sport and to provide culturally appropriate contexts which will enhance participation levels among all sectors of the population globally. ISSA addresses issues related to the wellbeing of participants in sport including drug-taking, injury risk, physical and mental health, harassment, violence and sexual abuse; enhancing understanding of the relationship between sport and the economy including public and private sponsorship, and the role of the media. The primary beneficiaries are the researchers and students involved in the sociology of sport. Wider beneficiaries include the universities that employ the researchers, and also the general public, who benefit from the opening up of sport and improvements in service delivery that can result from research.

Structure, governance and management

ISSA was established in 1965, originally as the International Committee for the Sociology of Sport. It attained charitable status in 2014, as a Charitable Incorporated Organisation, registered with the Charity Commission in England. ISSA is governed by a trustee Executive Board of between three and seven Ordinary Members, elected by the membership. Each Board member serves a term of four years and may not serve more than two consecutive terms unless the Board would otherwise fall below the minimum number. The current Board’s term started on 1 January 2020. The Board selects from among their number a President, three Vice-Presidents, a General Secretary and a Treasurer. The immediate past President is also a member of the Executive Board. The Editor of the ISSA journal, the *International Review for the Sociology of Sport* (IRSS), attends Board meetings as required.

Incoming Board members are provided with the statutes, minutes of recent meetings, and a briefing on the association.

ISSA also has an Advisory Board of up to 12 members, appointed by the Executive Board. Their role is to advise the Executive Board on matters of policy and strategy and on developments in the sociology of sport in their geographical area.

All Honorary Members and Ordinary Members in good standing may nominate members to the Executive Board. Nominees must have been members for at least four years and must be nominated from at least two countries. Honorary Members and Ordinary Members may vote for up to six candidates, but not for more than one from any one country.

The Executive Board meets at least once per year.

The Executive Board appoints the Editor of the *International Review for the Sociology of Sport*, a journal that ISSA co-owns with Sage Publications Ltd. The Executive Board also makes the arrangements for the hosting of the annual congress.

ISSA does not employ any staff but retains the services of Sue Thorn Consulting Ltd to advise on matters of governance and management. The freelance Editorial Operations Manager is reimbursed in arrears for her work.

Wider networks and collaborations

ISSA is a member of the International Council of Sport Science and Physical Education (ICSSPE) and is Research Committee 27 (RC27) of the International Sociological Association (ISA). ISSA is also affiliated to UNESCO, via the ICSSPE, and with the European College of Sport Science.

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

Objectives and activities

ISSA's objectives, in support of its overall charitable objective, are:

- To promote international co-operation in the field of the sociology of sport
- To exchange information among all countries concerning the results of research in the sociology of sport
- To convene international congresses, seminars or symposia on aspects of the sociology of sport.
- To prepare and circulate reports about the social background of sport and the status of the sociology of sport in different countries
- To identify sociological problems in sport and, where appropriate, organize international research programmes concerning the same
- To oversee and co-ordinate the official publications of ISSA
- To advise and facilitate the establishment of other continental, regional and national sociology of sport societies
- To co-operate with ICSSPE, ISA and other committees, groups or organizations in order to solve tasks of mutual interest.

The ISSA journal, *International Review for the Sociology of Sport*, is owned jointly with Sage and is published 8 times per year.

The World Congress of Sociology of Sport is held annually and moves around the world. Every fourth year ISSA also collaborates with the International Sociology Association by organising the sessions of Research Committee 27 (Sociology of Sport) at the ISA's World Congress of Sociology.

Achievements and performance

The Executive Board's terms of office started on 1 January 2020 and new Board members took over from 1 January 2020. Three members stood down at the end of 2019 and three new members joined. Dr Mike Sam took office as the ISSA President and Dr Parissa Safai as Secretary.

ISSA had 134 members from 30 countries in 2020. This compares with 186 members in 2019. Membership tends to vary with the geographical location of the congress and the lower number will reflect the lack of a Congress in 2020.

The journal remains successful and stable. ISSA's income from the journal in the period to 31 December 2020 was £35,488 (2018: £39,419). It published 1215 pages in 2020 (calendar 2019: 1024). The increase was agreed in order to reduce the backlog of articles ready for publication. The Impact Factor for 2019, published in 2020, was 2.019 (1.771 for 2018, published in 2019). The journal now ranks 40 out of 150 in the 'sociology' category in the Journal Citation Reports. This is a very satisfactory increase in Impact Factor, which is a frequently-used measure of prestige. Submissions increased in 2020 by 21%, with 32% more articles being accepted than in 2019.

There was no World Congress of Sociology of Sport in 2020 due to Covid-19.

Volunteers

Academic aspects of ISSA's activities are run entirely by volunteers, who make up the Executive and Advisory Boards, the editorial board of the *International Review for the Sociology of Sport*, and the organisers of the annual congress. ISSA is very grateful to all these busy researchers who give of their time so generously for the subject and for the public benefit.

Investment policy and performance

ISSA's funds are not substantial enough to allow for investment other than in interest-bearing deposit accounts. The Treasurer reviews this periodically to ensure the optimum rate of return is obtained.

Financial review

These accounts are for the period 1 January 2020 to 31 December 2020. ISSA had incoming resources for 2020 of £35,795 (2019 £43,624). Resources expended were £14,810 (2018: £30,609). The reduction in expenditure was due to the cancellation of the 2020 Congress. The surplus of £20,985 contributed to overall funds at the end of 2020 of £222,348 (2018: £201,363). This result is considered satisfactory in the current economic climate.

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019**

The main income relates to ISSA's share of the *International Review for the Sociology of Sport*. This income has been fairly stable in recent years, but may be affected in 2021 by Covid-19 (see below).

Reserves policy

It is the policy of the Association to maintain funds, which are the free reserves of the Association, to provide sufficient funds to cover management and administration and support costs. The reserve is usually set at a sum equivalent to the costs associated with the Association running a full congress itself, plus two years' income from the journal, as journals are undergoing major change and any change in publishing paradigm would take at least two years to generate new income streams. Given the current uncertainty, the Board has decided to maintain the required reserve at last year's figure of £155,000. The Board regularly review their total reserves and allocate funds for the future period as they see fit.

The actual reserve of £222,348 at the end of 2020 means that the association has excess funds to use for its charitable purposes.

Risk review

The Board have examined the major identifiable strategic, business and operational risks which the association faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The Board have implemented processes by which they will review, identify and assess major risks and ensure that controls have been put in place, where necessary to mitigate these risks.

The main ongoing financial risks derive from the journal and the congress. Risks associated with the journal would relate to loss of business or to litigation resulting from problems with content; also potentially from any move to fully Open Access publishing. Library budget issues resulting from the effects of Covid-19 could also affect journal income in the next few years. The main risks associated with the congress would be cancellation or running at a loss, public liability, and litigation resulting from problems with content. The risk of litigation resulting from problems with content is covered by a professional indemnity liability policy. The Board is monitoring developments with regard to Open Access, with advice from Sage and Sue Thorn Consulting. The financial risk to the journal is minimised as far as possible by being co-owned with one of the largest journal publishers. The trading loss and public liability risks for the congress usually rest with the local organiser, as set out in a contract. If ISSA organises the congress itself, which occasionally happens, then it carries out its own budget risk assessment and takes out any necessary insurances.

COVID-19 has introduced unanticipated risks, and these are dealt with in a special section below.

Plans for future periods

The journal is usually stable, and it is anticipated that it will remain so for at least the short to medium term, with the proviso below about the effects of Covid-19. In the longer term, the moves towards Open Access, whereby journal content is freely available to all and income derives from the authors' grants, rather than subscriptions paid for by the university libraries, may pose risks. It may also provide new opportunities. The Board are keeping themselves abreast of changes in the journal publishing industry and are taking advice from their consultant and publisher.

The 2020 congress was cancelled and future plans are subject to the effects of Covid-19. Please see below for a special section on this.

COVID-19 and ISSA

Due to the Covid-19 pandemic, the Association cancelled the 2020 Congress, due to have been held in Chile in October. The Board has deferred the Chile Congress to 2021 and it will be held online on 15-19 November 2021. It had originally been planned to hold the 2021 Congress in Ottawa. As there is already a commitment to hold the 2022 Congress in Tübingen, Germany jointly with the European Association for the Sociology of Sport (EASS), the Ottawa Congress has been deferred to 2023. About £5500 of costs had already been incurred in connection with the 2020 Congress. Most of this has been carried forward to 2021, with the exception of £1864, which was for work already carried out on abstracts, and which has been written off. In addition, £4875 had been paid out as deposits for Ottawa and has been carried forward to 2023. As a result of the Congress cancellation, the

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

Association's routine expenditure was reduced in 2020. The Board will continue to monitor closely any further effects of Covid-19 on income or expenditure.

The Association's AGM is normally held at the Congress. In the event an online AGM was held successfully on 7 October 2020.

The effect of Covid-19 on library budgets creates some risk to journal income in the short term and this is most likely to affect individual library subscriptions (ie rather than consortia licences), which account for approximately one third of income. Covid-19 may also increase the pressure towards Open Access.

Statement of Trustees' responsibilities

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with Part 8 of the Charities Act 2011 and the Charity (Accounts and Reports) Regulation. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The maintenance and integrity of the charity's website is the responsibility of the trustees. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant information of which the charity's auditor is not aware, and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Funds held as custodian trustee on behalf of others

There are no funds held on behalf of others.

Independent examiner

The Independent Examiner, Elliot Stephen Harris, will be proposed for reappointment in accordance with the Charities Act 2011.

Signed on behalf of the board



M Sam
President
Date: 18 June 2021



J Horne
Treasurer
Date: 18 June 2021

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019**

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Use of my report

This report is made solely to the Charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

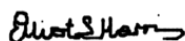
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 145 of the Act 2011; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 145(5)(b) of the 2011 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Elliot Stephen Harris FCA DChA
40 North Street
Barrow upon Soar
Loughborough
Leicestershire
LE12 8QA

18 June 2021

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds £	2020 Total £	2019 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	35,488	35,488	42,692
	5	-	-	-
Investments	4	307	307	932
Total		<u>35,795</u>	<u>35,795</u>	<u>43,624</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	14,810	14,810	30,609
Other expenditure		-	-	-
Total		<u>14,810</u>	<u>14,810</u>	<u>30,609</u>
Net income / (expenditure)		<u>20,985</u>	<u>20,985</u>	<u>13,015</u>
Transfers between funds				
Net movement in funds		<u>20,985</u>	<u>20,985</u>	<u>13,015</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2018		201,363	201,363	188,348
Total funds carried forward at 31 December 2018		<u>222,348</u>	<u>222,348</u>	<u>201,363</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements.

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted funds £	£	2018 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	42,692	42,692	35,125
Other trading activities	5	-	-	-
Investments	4	932	932	454
Total		<u>43,624</u>	<u>43,624</u>	<u>35,579</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	30,609	30,609	34,237
Other expenditure		-	-	-
Total		<u>30,609</u>	<u>30,609</u>	<u>34,237</u>
Net income / (expenditure)		<u>13,015</u>	<u>13,015</u>	<u>1,342</u>
Transfers between funds				
Net movement in funds		<u>13,015</u>	<u>13,015</u>	<u>1,342</u>
Reconciliation of funds				
Total funds brought forward at 1 January 2018		188,348	188,348	187,006
Total funds carried forward at 31 December 2018		<u>201,363</u>	<u>201,363</u>	<u>188,348</u>

The charity has no movements on reserves or recognised gains or losses other than as shown above.

All of the Charity's activities were derived from continuing operations during the above two financial periods.

All funds are unrestricted.

The notes on pages 11 to 14 form part of these financial statements

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
BALANCE SHEET AS AT 31 DECEMBER 2020**

		2020		2019	
	Notes	£	£	£	£
Current assets					
Debtors	9	35,621		35,706	
Cash at bank	10	187,877		167,223	
Liabilities – amounts falling due within one year					
	11	<u>(1,150)</u>		<u>(1,566)</u>	
Net current assets			<u>222,348</u>		<u>201,363</u>
Net assets			<u>222,348</u>		<u>201,363</u>
Funds:					
Unrestricted funds	12		<u>222,348</u>		<u>201,363</u>

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Charities Act 2011 relating to the audit of the financial statements for the year.

The Trustees acknowledge their responsibility for:

- i) Ensuring the association keeps adequate accounting records which comply with the Charities Act 2011; and
- ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period in accordance with the Act, with which otherwise comply with the requirements of the Act relating to financial statements, as far as applicable to the association.

These financial statements were approved by the Board and authorised for issue on 18 June 2021 and signed on its behalf by:



M Sam
President



J Horne
Treasurer

The notes on pages 11 to 14 form part of these financial statements

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

1 ACCOUNTING POLICIES

a) **Basis of accounting**

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 2019) - (Charities SORP (FRS 102)).

The International Sociology of Sport Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The registered number is 1158978 and the registered office is C/O Wheelwright Cottage, Little Bristol Lane, Charfield, Glos GL12 8LL.

The Charity has taken the available exemption under the Charities SORP (FRS 102) Update Bulletin 1, as a smaller charity, to not prepare a Statement of Cash Flows.

The financial statements are prepared in Sterling, which is the functional currency of the company, and are rounded to the nearest £1.

The following principal accounting policies have been applied:

b) **Accounting convention**

The financial statements are prepared under the historical cost convention.

c) **Incoming resources**

Donations, investment income and charitable activities are included in the year which they are receivable which is when the association becomes entitled to the resource. Deferred income represents amounts received for the future periods and is released to income resources in the period for which it has been received.

d) **Resources expended**

Expenditure is included on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be received and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the association and include the independent examiner fees and costs linked to the strategic management of the association.

e) **Debtors**

Short term debtors are measured at transaction price.

f) **Cash and bank**

Cash represents cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

g) **Creditors**

Short term creditors are measured at the transaction price.

h) **Funds**

All funds are unrestricted and are expendable at the discretion of the Board in furtherance of the charitable objective.

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

2 JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors do not believe there are any assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

3 INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Journal royalties	35,488	40,439
Grant activity	-	757
Subscriptions	-	1,496
	<u>35,488</u>	<u>42,692</u>

4 INVESTMENT INCOME

Interest	307	932
	<u>307</u>	<u>932</u>

5 OTHER INCOME

Bank refund	-	-
	<u>-</u>	<u>-</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Association activities:

Congress	1,864	5,320
Journal	6,600	6,600
Membership	828	498
Other	-	158
Governance costs (see note 7)	5,518	18,033
	<u>14,810</u>	<u>30,609</u>

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019**

7	GOVERNANCE COSTS	2020 £	2019 £
	Board of Trustee		
	Meeting and other costs	771	13,303
	Direct costs		
	Independent Examination	1,140	1,185
	Professional fees	2,784	2,687
	Postage, telephone and stationery	-	9
	Insurance	823	803
	Advertising	-	46
		5,518	18,033
8	BOARD REMUNERATION AND EXPENSES		
	No Board members received any remuneration during the year. The Board members received reimbursed expenses of £0 (2019: £380). In 2019, these were awarded to seven of the Trustees and incurred in attending the board meetings of the Charity.		
	The association does not have any staff members.		
9	DEBTORS		
		2020 £	2019 £
	Accrued income	25,551	29,482
	Other debtors & prepayments	10,070	6,224
		35,621	35,706
10	CASH AND BANK BALANCES		
		2020 £	2019 £
	Bank current account	51,204	30,857
	Money on Deposit	136,673	136,366
		187,877	167,223
11	CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2020 £	2019 £
	Other creditors and accruals	1,150	1,566
		1,150	1,566

**INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020**

12 UNRESTRICTED FUNDS

	Balance at 01/01/20	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/20
	£	£	£	£
Accumulated Revenue Fund	<u>201,363</u>	<u>35,795</u>	<u>(14,810)</u>	<u>222,348</u>
	Balance at 01/01/19	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/19
	£	£	£	£
Accumulated Revenue Fund	<u>188,438</u>	<u>43,624</u>	<u>(30,609)</u>	<u>201,363</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets	Net Current Liabilities	Total
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund	<u>223,498</u>	<u>(1,150)</u>	<u>222,348</u>
Analysis of Net Assets between funds 2019			
	Net Current Assets	Net Current Liabilities	Total
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund	<u>202,929</u>	<u>(1,566)</u>	<u>201,363</u>

14 RELATED PARTIES

There have been no related transactions in the reporting period requiring a disclosure.