

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

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 and runs to the end of 2023. Elections for the new Board take place in 2023 and the results will be announced at the AGM in Ottawa.

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 2022

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 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).

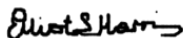
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). 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		<u>-</u>	<u>-</u>	<u>-</u>
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		<u>-</u>	<u>-</u>	<u>-</u>
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	-	-
	<u>39,617</u>	<u>31,646</u>

4 INVESTMENT INCOME

Interest	469	45
	<u>469</u>	<u>45</u>

5 OTHER INCOME

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

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
	<u>39,211</u>	<u>28,510</u>

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	-	-
		<u>15,626</u>	<u>5,181</u>
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
		<u>35,349</u>	<u>27,257</u>
10	CASH AND BANK BALANCES	2022	2021
		£	£
	Bank current account	5,529	74,759
	Money on Deposit	187,187	136,718
		<u>192,716</u>	<u>211,477</u>
11	CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Other creditors and accruals	1,661	13,206
		<u>1,661</u>	<u>13,206</u>

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.