

Brighton and Hove Sports and Leisure Limited

Company Registration No: 1258519

Abbreviated accounts

For the year ended 30 June 2008

FRIDAY



AZBJN9A9

A56

24/04/2009

379

COMPANIES HOUSE

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

COMPANY INFORMATION

Directors

H R Knight
M J Perry
R Bloom
D Chapman
R F Comer

Company secretary

R F Comer

Company number

1258519

Registered office

North West Suites
Tower Point
44 North Road
Brighton
BN1 1YR

Auditors

Mazars LLP
Chartered accountants & Registered auditors
37 Frederick Place
Brighton
BN1 4EA

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

CONTENTS

	Page
Directors' report	1 - 2
Independent auditors' report	3
Profit and loss account	4
Balance sheet	4
Notes to the abbreviated accounts	5 - 7

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2008

The directors present their report and the financial statements for the year ended 30 June 2008.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal activities

The principal activity of the company during the year was that of an intermediate holding company for the Brighton and Hove Albion group.

Business review

The company was dormant throughout the year.

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 30 JUNE 2008

Directors

The directors who served during the year were:

H R Knight
M J Perry
R Bloom
D Chapman
R F Comer

According to the register of directors' interests, no director had any beneficial interest in the shares of the company at any time during the year ended 30 June 2008. No director of the company at any time during the year ended 30 June 2008 had a right to subscribe for shares or debentures in the company and no option was exercised or granted during the year in this respect.

The directors' interests in the ultimate holding company, Brighton and Hove Albion Holdings Limited, are disclosed in the financial statements of that company.

Dividends

The directors do not recommend payment of a dividend.

Provision of information to auditors

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the Company's auditors in connection with preparing their report and to establish that the Company's auditors are aware of that information.

Auditors

The auditors, Mazars LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board on 26 March 2009 and signed on its behalf.



R F Comer
Secretary

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

INDEPENDENT AUDITORS' REPORT TO BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED UNDER SECTION 247B OF THE COMPANIES ACT 1985

We have examined the abbreviated accounts of Brighton and Hove Sports and Leisure Limited for the year ended 30 June 2008 set out on pages 4 to 7, together with the financial statements of the company for the year ended 30 June 2008 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 246A of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with section 246A(3) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with that provision and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 'The special Auditors' report on abbreviated accounts in the United Kingdom' issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 246A(3) of the Companies Act 1985, and the abbreviated accounts on pages 4 to 7 have been properly prepared in accordance with that provision.

Mazars LLP

Mazars LLP

Chartered Accountants &
Registered auditors

37 Frederick Place
Brighton
BN1 4EA

Date:

3 March 2009

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

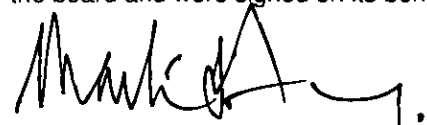
ABBREVIATED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2008

The company has not traded during the year or the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit or loss.

ABBREVIATED BALANCE SHEET AS AT 30 JUNE 2008

	Note	£	2008 £	£	2007 £
Fixed assets					
Fixed asset investments	2		2		2
Current assets					
Debtors	3	112,711		112,711	
Creditors: amounts falling due within one year	4	(75,000)		(75,000)	
Net current assets			37,711		37,711
Total assets less current liabilities			37,713		37,713
Capital and reserves					
Called up share capital	5		121,711		121,711
Profit and loss account			(83,998)		(83,998)
Shareholders' funds	6		37,713		37,713

The abbreviated accounts, which have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to medium-sized companies, were approved and authorised for issue by the board and were signed on its behalf on 26 March 2009



M J Perry
Director

The notes on pages 5 to 7 form part of these financial statements.

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2008

1. Accounting policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with applicable accounting standards.

The company is itself a subsidiary company and is exempt from the requirement to prepare group accounts by virtue of section 228 of the Companies Act 1985. These financial statements therefore present information about the company as an individual undertaking and not about its group.

1.2 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

1.3 Consolidation

The financial statements present information about Brighton and Hove Sports and Leisure Limited as an individual undertaking and not about its group as it is a small or medium group and is therefore entitled to exemption under Section 248 of the Companies Act 1985 from preparing group accounts.

1.4 Going concern

The financial statements have been prepared on a going concern basis on the grounds that the directors of the ultimate holding company, Brighton and Hove Albion Holdings Limited, have indicated their willingness to support the company by providing adequate loan facilities to meet the financial obligations of the company as they fall due for a period of at least twelve months from the date on which these financial statements were signed.

2. Fixed asset investments

	Shares in group under- takings £
Cost	
At 1 July 2007 and 30 June 2008	84,000
Impairment	
At 1 July 2007 and 30 June 2008	83,998
Net book value	
At 30 June 2008	2
At 30 June 2007	2

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2008

2. Fixed asset investments (continued)

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Holding
The Brighton and Hove Albion Football Club Limited	99.87%
Albion Sports and Leisure Limited	100.00%
The aggregate of the share capital and reserves as at 30 June 2008 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:	

Name	Aggregate of share capital and reserves £	Profit/(loss) £
The Brighton and Hove Albion Football Club Limited	(13,187,245)	877,014
Albion Sports and Leisure Limited	(16,989)	-

Both companies are registered in England & Wales. Albion Sports and Leisure Limited is a dormant company. The Brighton and Hove Albion Football Club Limited is a professional member of the Football League and Association.

3. Debtors

	2008 £	2007 £
Amounts owed by group undertakings	112,711	112,711

4. Creditors: Amounts falling due within one year

	2008 £	2007 £
Amounts owed to group undertakings	75,000	75,000

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2008

5. Share capital

	2008 £	2007 £
Authorised		
145,999 Ordinary shares of £1 each	145,999	145,999
	<u> </u>	<u> </u>
Allotted, called up and fully paid		
121,711 Ordinary shares of £1 each	121,711	121,711
	<u> </u>	<u> </u>

6. Reconciliation of movement in shareholders' funds

	2008 £	2007 £
Shareholders' funds at 1 July 2007 and 30 June 2008	37,713	37,713
	<u> </u>	<u> </u>

7. Ultimate parent undertaking and controlling party

The ultimate parent company is Brighton and Hove Albion Holdings Limited, a company incorporated in England and Wales by virtue of its 100% holding of the company's issued ordinary share capital.