Brighton and Hove Sports and Leisure Limited

Registered number: 01258519

Annual Report

For the year ended 30 June 2017

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COMPANIES HOUSE

COMPANY INFORMATION

Directors	A Bloom R Bloom D Chapman R F Comer M J Perry
Company secretary	R F Comer
Registered number	01258519
Registered office	Maria House 35 Millers Road Brighton BN1 5NP
Accountants	Mazars LLP Chartered Accountants Times House Throwley Way Sutton Surrey SM1 4JQ

BRIGHTON AND HOVE SPORTS AND LEISURE LIMITED

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DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2017

The directors present their report and the financial statements for the year ended 30 June 2017.

Directors

The directors who served during the year were:

A Bloom
R Bloom
D Chapman
R F Comer
M J Perry

Directors' responsibilities statement

The directors are responsible for preparing the directors' 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 judgements and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Going concern

The financial statements are prepared on a going concern basis. The company remains assured of the financial support provided by the ultimate parent company. The director has received confirmation that the ultimate parent company will continue to support the company and provide it with adequate funds when necessary to enable it to meet its debts as they fall due in the foreseeable future. On this basis, the director considers it appropriate to prepare the financial statements on a going concern basis.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2017

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

R F Comer
Secretary

Date: 29th March 2018

INCOME STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017

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.

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017

	Note		2017 £		2016 £
Fixed assets					
Investments	3		1		1
Current assets					
Debtors: amounts falling due within one year	4	121,709		121,709	
Total assets less current liabilities			121,710		121,710
Net assets			121,710		121,710
Capital and reserves					
Called up share capital	5		121,711		121,711
Profit and loss account			(1)		(1)
Total equity			121,710		121,710

For the year ended 30 June 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

R F Comer
Director

Date: 29 March 2018

The notes on pages 4 to 6 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

1. General information

Brighton and Hove Sports and Leisure Limited is a private company limited by shares, incorporated in England and Wales. The address of its registered office is Maria House, 35 Millers Road, Brighton, BN1 5NP, Untied Kingdom.

The reporting currency for the company is Pound Sterling as this is the currency of the primary economic environment in which the company operates and is rounded to the nearest pound.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

These financial statements for the period ended 30 June 2017 are the first financial statements that comply with FRS 102 Section 1A - small entities. Information on the impact of first-time adoption of FRS 102 is given in note 8.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's's accounting policies.

2.2 Going concern

The financial statements are prepared on a going concern basis. The company remains assured of the financial support provided by the ultimate parent company. The director has received confirmation that the ultimate parent company will continue to support the company and provide it with adequate funds when necessary to enable it to meet its debts as they fall due in the foreseeable future. On this basis, the director considers it appropriate to prepare the financial statements on a going concern basis.

2.3 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

3. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 July 2016 and 30 June 2017	2
Impairment	
At 1 July 2016 and 30 June 2017	1
Net book value	
At 30 June 2017	1
At 30 June 2016	1

Subsidiary undertakings

The following were subsidiary undertakings of the company:

Name	Registered address	Class of shares	Holding	Principal activity
Albion Sports and Leisure Limited	American Express Community Stadium, Village Way, Brighton, BN1 9BL.	ordinary	100 %	Retail sale of footware in specialised stores

The aggregate of the share capital and reserves as at 30 June 2017 and of the profit or loss for the year ended on that date for the subsidiary undertakings were as follows:

	Aggregate of share capital and reserves £
Albion Sports and Leisure Limited	(16,989)
	(16,989)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2017

4. Debtors

	2017 £	2016 £
Amounts owed by group undertakings	121,709	121,709

5. Share capital

	2017 £	2016 £
Allotted, called up and fully paid		
121,711 Ordinary shares of £1 each	121,711	121,711

6. Post balance sheet events

There have been no significant events affecting the company since the period end.

7. 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.

The financial statements of the group (including the results of this company), may be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.

8. First time adoption of FRS 102

This is the first financial year that the company has presented its financial statements in accordance with FRS 102 Section 1A - Small Entities 'The Financial Reporting Framework Applicable in the UK and Republic of Ireland' ('FRS 102 Section 1A - Small Entities').

For financial years up to and including the year ending 30 June 2016, the company prepared its financial statements in accordance with previously existent UK GAAP. The date of transition to FRS 102 Section 1A - Small Entities is therefore 1 July 2015. In carrying out the transition to FRS 102 Section 1A - Small Entities, none of the optional exemptions permitted by Section 35 Transition to this FRS have been applied.

There have been no changes to accounting policies or accounting treatments required to be made upon transition to FRS 102 Section 1A - Small Entities. Accordingly the company's opening equity position as at 1 July 2015 and its financial position and performance for the year ended 30 June 2016 are unchanged from that previously presented under previously existent UK GAAP.