Registered Charity Number 1158978

INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Contents **Page No.**

Reference and Administrative Information	2
Trustees' Report	3-6
Independent examiner's report	7-8
Statement of Financial Activities - 31 December 2025	9
Balance Sheet	10
Notes to the Financial Statements	11-14

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)

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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
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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.

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 363 members from 40 countries in 2025. The highest numbers were from Republic of Korea (94), Japan (46), UK (33), USA (31), and Taiwan (26). For comparison, the numbers were 338 from 38 countries in 2024, 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 2025 was £35,414 (2024: £36,317), therefore a small 2.5% drop, which is a good result in a period of change from subscription-based towards Open Access revenue streams. IRSS published 1569 numbered pages/104 articles in 2025 (2024: 1286/85). These figures are now calculated differently as articles are published as soon as ready, rather than being held back for an issue, so they are not directly comparable with earlier years.

The Impact Factor for 2024, published in June 2025, was 2.6 (2.5 for 2023 published in 2024). The Citescore was 6.2. The journal now ranks 40 out of 220 in the 'sociology' category in the Journal Citation Reports, unchanged from last year and in the top quartile. There were 378,882 full-text downloads in 2025, compared to 361,978 in 2024, an increase of 4.6%.

There were 547 new submissions in 2025 (2024: 386), a very impressive increase of 41.7%, following on from a 13% increase in 2024. The rejection rate was 79%, up from 75%, showing that the editors are keeping the academic quality high. A Special Issue on Sport and the Anthropocene was published in December 2025.

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 in many locations globally. These agreements enable authors at participating institutions to publish Open Access without paying APCs directly. In 2025, 58 articles in IRSS were published OA through these agreements (2024: 55). Authors whose institutions are not included in TAs can opt to pay the OA fee, but uptake of this is predictably low so far.

There was an in-person World Congress of Sociology of Sport in 2025, held in Seoul, Korea on 8-11 July, at which ISSA celebrated its 60th anniversary year. There were 397 paid delegates and 431 attendees in total (there were over 380 for the virtual meeting in 2024 and 253/259 for the 2023 in-person Congress). The number of abstracts accepted was 343 (289 oral presentations and 54 posters). Thirty-five countries were represented and the top

ten were Republic of Korea (115), Japan (54), USA (33), China (33), UK (32), Taiwan (31), Canada (22), Australia (12), France (12), New Zealand (10).

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 congresses. 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 2025 to 31 December 2025. ISSA had incoming resources for 2025 of £40,354 (2024: £41,687). The small decrease was due to the reduction in income from the journal. Resources expended were £38,240 (2024: £16,750). The increase in expenditure was due to the 2025 meeting being face to face. The surplus of £2,114 contributed to overall funds at the end of 2025 of £253,841 (2024 £251,727). 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 potential 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 working to increase the number of articles published without sacrificing quality.

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 £205,000 for 2024 and remains the same for 2025, but will be reviewed in 2026. The current reserve level allows 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 £253,841 leaves some funds available for 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 taking advice from their consultant and publisher. Up to now, the journal is maintaining its academic and financial position.

As regards Congresses, these are mostly face-to-face meetings, but with occasional virtual meetings, as in 2024. The 2026 Congress will be a face-to-face meeting in Jyväskylä, Finland, on 15-18 June, and will be co-hosted with the European Association for Sociology of Sport. The 2027 Congress will be in Melbourne, Australia from 30 November to 3 December.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

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: 1 May 2026

M Falcous
Treasurer
Date: 1 May 2026

INDEPENDENT EXAMINER'S REPORT TO THE INTERNATIONAL SOCIOLOGY OF SPORT ASSOCIATION
For the year ended 31 December 2025

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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 trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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 material matters have come to my attention in connection with my examination giving me cause to believe that in, any material respect:

(1) accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011;

or

(2) the accounts did not accord with those records;

or

(3) the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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

8 May 2026

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
For the year ended 31 December 2025

	Note	Unrestricted funds £	2025 Total £	2024 Total £
Income and endowments from:				
Donations and legacies		-	-	-
Charitable activities	3	35,414	35,414	36,317
Investments	4	4,755	4,755	5,320
Other Income	5	185	185	50
Total		40,354	40,354	41,687
Expenditure on:				
Raising funds		-	-	-
Charitable activities	6	38,240	38,240	16,750
Other expenditure		-	-	-
Total		38,240	38,240	16,750
Net income / (expenditure)		2,114	2,114	24,937
Transfers between funds		-	-	-
Net movement in funds		2,114	2,114	24,937
Reconciliation of funds				
Total funds brought forward at 1 January 2024		251,727	251,727	226,790
Total funds carried forward at 31 December 2024		**253,841**	**253,841**	**251,727**

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 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	**9**	26,540		27,387	
Cash at bank	**10**	229,717		226,970	
Liabilities – amounts falling due within one year	**11**	(2,416)		(2,630)	
Net current assets			253,841		251,727
Net assets			253,781		251,727
Funds:					
Unrestricted funds	**12**		253,841		251,727

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Charities Act 2011 relating 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 1 May 2026 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 2025

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 in 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.

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

	2025	2024
	£	£
Journal royalties	35,414	36,317
Grant activity	-	-
Subscriptions	-	-
	35,414	36,317

4 INVESTMENT INCOME

Interest	4,755	5,320
	4,755	5,320

5 OTHER INCOME

Bank refund	185	50
	185	50

6 EXPENDITURE ON CHARITABLE ACTIVITIES

Association activities:		
Congress	14,706	3,243
Journal	8,175	5,045
Membership	514	2,527
Awards	1,412	46
Governance costs (see note 7)	13,433	5,889
	38,240	16,750

7 GOVERNANCE COSTS

		2025	2024
		£	£
Board of Trustees			
	Meeting and other costs	6,947	60
Direct costs			
	Independent Examination	1,600	1,500
	Professional fees	2,640	2,034
	Postage, telephone and stationery	-	-
	Insurance	1,490	1,434
	Website and related costs	756	861
		13,433	5,889

8 BOARD REMUNERATION AND EXPENSES

No Board members received any remuneration during the year. Five Trustees were funded to attend the Congress (£6,947).

The association does not have any staff members.

9 DEBTORS

	2025	2024
	£	£
Accrued income	25,414	26,272
Other debtors & prepayments	1,126	1,115
	26,540	27,387

10 CASH AND BANK BALANCES

	2025	2024
	£	£
Bank current account	37,061	35,945
Money on Deposit	192,656	191,025
	229,717	226,970

11 CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors and accruals	2,416	2,630
	2,416	2,630

12 UNRESTRICTED FUNDS

	Balance at 01/01/25	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/25
	£	£	£	£
Accumulated Revenue Fund	251,727	40,354	(38,240)	253,841

	Balance at 01/01/24	Movement in Incoming Resources	Movement in Outgoing Resources	Balance at 31/12/24
	£	£	£	£
Accumulated Revenue Fund	226,790	41,687	(16,750)	251,727

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net Current Assets	Net Current Liabilities	Total
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund 2025	256,257	(2,416)	253,841

Analysis of Net Assets between funds 2024

	Net Current Assets	Net Current Liabilities	Total
	£	£	£
Unrestricted funds:			
Accumulated Revenue Fund	254,357	(2,630)	251,727

14 RELATED PARTIES

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