

# The English Ice Hockey Association Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Period from 1 August 2022 to 30 April 2023

Draft

Crossley & Davis Chartered Accountants  
Chartered Accountants and Registered Auditors  
Statutory auditor  
Ground Floor, Seneca House  
Links Point, Amy Johnson Way  
Blackpool  
Lancashire  
FY4 2FF

# The English Ice Hockey Association Limited

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Draft

# The English Ice Hockey Association Limited

## Company Information

**Directors**

Mr Mohammed Naveed Ashraff  
Mr Andrew Christopher Miller  
Mr Gary Anthony Apsley  
Mr Thomas David Frederick Lillie  
Mr Barrie Thomas Nicholas Archer  
Mr Daniel David Smith

**Registered office**

Ice Sheffield  
Coleridge Road  
Sheffield  
South Yorkshire  
S9 5DA

**Auditors**

Crossley & Davis Chartered Accountants  
Chartered Accountants and Registered Auditors  
Statutory auditor  
Ground Floor, Seneca House  
Links Point, Amy Johnson Way  
Blackpool  
Lancashire  
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# The English Ice Hockey Association Limited

## Directors' Report for the Period from 1 August 2022 to 30 April 2023

The directors present their report and the financial statements for the period from 1 August 2022 to 30 April 2023.

### Directors of the company

The directors who held office during the period were as follows:

Mr Mohammed Naveed Ashraff

Mr Andrew Christopher Miller

Mrs Faye Andrews (retired 7 September 2022)

Mr Matthew Burman Lloyd (retired 15 September 2022)

Mr Gary Anthony Apsley

Mr Thomas David Frederick Lillie

Mr Barrie Thomas Nicholas Archer

Mr Daniel David Smith

### Principal activity

The principal activity of the company is the management and administration of the sport of Ice Hockey in England and Wales.

### Disclosure of information to the auditors

Each director has taken steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information. The directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.

### Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on ..... and signed on its behalf by:

.....  
Mr Barrie Thomas Nicholas Archer  
Director

## **The English Ice Hockey Association Limited**

### **Statement of Directors' Responsibilities**

The directors acknowledge their responsibilities 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). 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 surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and 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 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.

## The English Ice Hockey Association Limited

### Profit and Loss Account for the Period from 1 August 2022 to 30 April 2023

	Note	2023 £	2022 £
Turnover		1,209,951	972,839
Cost of sales		<u>(79,157)</u>	<u>(67,756)</u>
Gross surplus		1,130,794	905,083
Administrative expenses		<u>(1,228,616)</u>	<u>(871,517)</u>
Operating (deficit)/surplus		(97,822)	33,566
Other interest receivable and similar income		<u>969</u>	<u>37</u>
(Deficit)/surplus before tax	5	(96,853)	33,603
Tax on (loss)/profit		<u>(190)</u>	<u>(7)</u>
(Deficit)/surplus for the financial period		<u><u>(97,043)</u></u>	<u><u>33,596</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the period other than the results above.

# The English Ice Hockey Association Limited

(Registration number: 03730185)

## Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	14,562	19,352
<b>Current assets</b>			
Debtors	8	181,586	74,457
Cash at bank and in hand		371,227	545,823
		<u>552,813</u>	<u>620,280</u>
<b>Creditors:</b> Amounts falling due within one year	9	<u>(289,877)</u>	<u>(265,091)</u>
<b>Net current assets</b>		<u>262,936</u>	<u>355,189</u>
<b>Net assets</b>		<u>277,498</u>	<u>374,541</u>
<b>Capital and reserves</b>			
Capital redemption reserve		39,833	39,833
Profit and loss account		<u>237,665</u>	<u>334,708</u>
Members' funds		<u>277,498</u>	<u>374,541</u>

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on ..... and signed on its behalf by:

.....  
Mr Barrie Thomas Nicholas Archer  
Director

The notes on pages 6 to 10 form an integral part of these financial statements.

# The English Ice Hockey Association Limited

## Notes to the Financial Statements for the Period from 1 August 2022 to 30 April 2023

### 1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

Ice Sheffield  
Coleridge Road  
Sheffield  
South Yorkshire  
S9 5DA  
United Kingdom

These financial statements were authorised for issue by the Board on .....

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Going concern

The financial statements have been prepared on a going concern basis.

#### Revenue recognition

Turnover comprises the fair value of the consideration received during the year including registrations, affiliations, coaching, fines, sports grants and other miscellaneous sources of income.

The company recognises revenue when it is received at which point it can be reliably measured and economic benefit has then flowed to it.

#### Tax

The tax expense for the period comprises current tax on investment income at the current UK corporation tax rate.



# The English Ice Hockey Association Limited

## Notes to the Financial Statements for the Period from 1 August 2022 to 30 April 2023

### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture and fittings	33% reducing balance

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

### Costs, expenditures and creditors

The company accounts for its costs and expenditures when they are defrayed. Accrued costs and expenditures are not provided for save for those costs which are material and quantifiable at the year end. Similarly, the company does not account for expenditures defrayed which may pertain to obligations arising in future accounting periods.

### Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

## The English Ice Hockey Association Limited

### Notes to the Financial Statements for the Period from 1 August 2022 to 30 April 2023

#### Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 11 (2022 - 9).

#### 4 Auditors' liability limitation agreement

The company entered into a liability limitation agreement with the auditor on 27th October 2020. The liability of the auditor in respect of any claim or claims made by the company is limited to £4,000,000 inclusive of interest and costs.

#### 5 Loss/profit before tax

Arrived at after charging

	2023	2022
	£	£
Depreciation expense	<u>4,790</u>	<u>3,506</u>

## The English Ice Hockey Association Limited

### Notes to the Financial Statements for the Period from 1 August 2022 to 30 April 2023

#### 6 Tangible assets

	<b>Furniture, fittings and equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 August 2022	28,574	28,574
At 30 April 2023	28,574	28,574
<b>Depreciation</b>		
At 1 August 2022	9,222	9,222
Charge for the period	4,790	4,790
At 30 April 2023	14,012	14,012
<b>Carrying amount</b>		
At 30 April 2023	14,562	14,562
At 31 July 2022	19,352	19,352

#### 7 Stocks

	<b>2023 £</b>	<b>2022 £</b>
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#### 8 Debtors

	<b>2023 £</b>	<b>2022 £</b>
<b>Current</b>		
Trade debtors	71,218	47,703
Prepayments	45,675	13,440
Other debtors	64,693	13,314
	<u>181,586</u>	<u>74,457</u>

## The English Ice Hockey Association Limited

### Notes to the Financial Statements for the Period from 1 August 2022 to 30 April 2023

#### 9 Creditors

##### Creditors: amounts falling due within one year

	2023 £	2022 £
<b>Due within one year</b>		
Trade creditors	151,067	197,965
Taxation and social security	24,601	151
Accruals and deferred income	114,323	63,013
Other creditors	(114)	3,962
	<u>289,877</u>	<u>265,091</u>

## The English Ice Hockey Association Limited

### Detailed Profit and Loss Account for the Period from 1 August 2022 to 30 April 2023

	2023 £	2022 £
Turnover (analysed below)	1,209,951	972,839
Cost of sales (analysed below)	<u>(79,157)</u>	<u>(67,756)</u>
Gross surplus	<u>1,130,794</u>	<u>905,083</u>
Gross surplus (%)	93.46%	93.04%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(118,176)	-
Establishment costs (analysed below)	(431,667)	(383,898)
General administrative expenses (analysed below)	(673,743)	(483,005)
Finance charges (analysed below)	(240)	(1,108)
Depreciation costs (analysed below)	<u>(4,790)</u>	<u>(3,506)</u>
	<u>(1,228,616)</u>	<u>(871,517)</u>
Operating (deficit)/surplus	(97,822)	33,566
Other interest receivable and similar income (analysed below)	<u>969</u>	<u>37</u>
(Deficit)/surplus before tax	<u><u>(96,853)</u></u>	<u><u>33,603</u></u>

## The English Ice Hockey Association Limited

### Detailed Profit and Loss Account for the Period from 1 August 2022 to 30 April 2023

	2023 £	2022 £
<b>Turnover</b>		
Income received from all activities	1,176,626	972,839
Grants and subsidies	<u>33,325</u>	<u>-</u>
	<u>1,209,951</u>	<u>972,839</u>
<b>Cost of sales</b>		
Opening other inventories	-	(3,983)
Materials	<u>(79,157)</u>	<u>(63,773)</u>
	<u>(79,157)</u>	<u>(67,756)</u>
<b>Employment costs</b>		
Wages and salaries (excluding directors)	(107,920)	-
Staff NIC (Employers)	(6,056)	-
Staff pensions (Defined contribution)	<u>(4,200)</u>	<u>-</u>
	<u>(118,176)</u>	<u>-</u>
<b>Establishment costs</b>		
Insurance	(132,427)	(114,833)
Administration	(238,809)	(234,715)
Registrations	<u>(60,431)</u>	<u>(34,350)</u>
	<u>(431,667)</u>	<u>(383,898)</u>
<b>General administrative expenses</b>		
Company - general	(63,020)	(81,283)
Printing, postage and stationery	(3,781)	(6,165)
Directors' expenses	(11,513)	(6,367)
IHUK	(145,200)	(129,750)
Sundry	(18,889)	(6,337)
Travel and subsistence	(295,169)	(138,167)
Media	(699)	(3,600)
Coaching & Courses	(28,553)	(41,783)
Website	(86,300)	(45,249)
Advertising	(6,376)	(7,066)
Accountancy fees	(6,040)	(11,238)
Auditor's remuneration - The audit of the company's annual accounts	(5,500)	(6,000)
Legal and professional fees	<u>(2,703)</u>	<u>-</u>
	<u>(673,743)</u>	<u>(483,005)</u>

This page does not form part of the statutory financial statements.

The English Ice Hockey Association Limited

Detailed Profit and Loss Account for the Period from 1 August 2022 to 30 April 2023

	2023 £	2022 £
<b>Finance charges</b>		
Bank charges	<u>(240)</u>	<u>(1,108)</u>
<b>Depreciation costs</b>		
Depreciation of fixtures and fittings (owned)	<u>(4,790)</u>	<u>(3,506)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>969</u>	<u>37</u>

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