

The English Ice Hockey Association Limited

(A company limited by guarantee)

Filleted Financial Statements

for the Period from 1 August 2022 to 30 April 2023

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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The English Ice Hockey Association Limited

Company Information

Directors	Mr Mohammed Naveed Ashraff Mr Daniel David Smith Mrs Cornelia Elaine Raubal Mr Martin Peters Mr Duncan Vaughan Hough Mr Alan Peter Moutrey
Company secretary	Mrs Cornelia Elaine Raubal
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 FY4 2FF

The English Ice Hockey Association Limited

(Registration number: 03730185)

Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	<u>5</u>	19,975	19,352
Current assets			
Debtors	<u>7</u>	214,046	61,143
Cash at bank and in hand		435,921	559,137
		<u>649,967</u>	<u>620,280</u>
Creditors: Amounts falling due within one year	<u>8</u>	<u>(349,924)</u>	<u>(265,091)</u>
Net current assets		<u>300,043</u>	<u>355,189</u>
Net assets		<u>320,018</u>	<u>374,541</u>
Capital and reserves			
Capital redemption reserve		39,833	39,833
Profit and loss account		280,185	334,708
Members' funds		<u>320,018</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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 27 February 2024 and signed on its behalf by:

.....
Mr Duncan Vaughan Hough
Director

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 27 February 2024.

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.

The English Ice Hockey Association Limited

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

Audit report

The Independent Auditor's Report was unqualified. . The name of the Senior Statutory Auditor who signed the audit report on 27 February 2024 was P G C Riley, who signed for and on behalf of Crossley & Davis Chartered Accountants.

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

In a limited number of instances, a debtors ledger is used and for these transactions, income is recognised on an accruals basis.

Tax

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

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.

The English Ice Hockey Association Limited

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

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.

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).

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

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 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 August 2022	28,574	28,574
Additions	7,218	7,218
At 30 April 2023	35,792	35,792
Depreciation		
At 1 August 2022	9,222	9,222
Charge for the period	6,595	6,595
At 30 April 2023	15,817	15,817
Carrying amount		
At 30 April 2023	19,975	19,975
At 31 July 2022	19,352	19,352

6 Stocks

	2023 £	2022 £
7 Debtors		
Current	2023 £	2022 £
Trade debtors	71,218	47,703
Prepayments	80,821	13,440
Other debtors	62,007	-
	214,046	61,143

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

8 Creditors

Creditors: amounts falling due within one year

	2023	2022
	£	£
Due within one year		
Trade creditors	199,811	197,965
Taxation and social security	24,601	151
Accruals and deferred income	125,626	63,013
Other creditors	(114)	3,962
	<u>349,924</u>	<u>265,091</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.