

# The English Ice Hockey Association Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2025

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**

## **Contents**

Company Information	1
Directors' Report	2
Statement of Directors' Responsibilities	3
Profit and Loss Account	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Profit and Loss Account	12 to 14

# **The English Ice Hockey Association Limited**

## **Company Information**

<b>Directors</b>	Mr Alex John Flynn Mrs Faye Andrews Mrs Cornelia Elaine Raubal Mr Martin Peters Mr Duncan Vaughan Hough Mr Alan Peter Moutrey Mr Daniel David Smith Mrs Nancy Squires
<b>Company secretary</b>	Mrs Cornelia Elaine Raubal
<b>Registered office</b>	Ice Sheffield Coleridge Road Sheffield South Yorkshire S9 5DA
<b>Auditors</b>	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**

### **Directors' Report for the Year Ended 30 April 2025**

The directors present their report and the financial statements for the year ended 30 April 2025.

#### **Directors of the company**

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

Mr Alex John Flynn

Mr Mohammed Naveed Ashraff (ceased 1 June 2024)

Mrs Faye Andrews (appointed 8 March 2025)

Mrs Cornelia Elaine Raubal - Company secretary and director

Mr Martin Peters

Mr Duncan Vaughan Hough

Mr Alan Peter Moutrey

Mr Daniel David Smith

Mrs Nancy Squires (appointed 15 February 2025)

#### **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 28 November 2025 and signed on its behalf by:



.....  
Mr Duncan Vaughan Hough  
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 Year Ended 30 April 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
Turnover		1,939,865	1,805,848
Cost of sales		<u>(108,063)</u>	<u>(96,869)</u>
Gross surplus		1,831,802	1,708,979
Administrative expenses		<u>(1,906,148)</u>	<u>(1,667,835)</u>
Operating (deficit)/surplus		(74,346)	41,144
Other interest receivable and similar income		<u>2,830</u>	<u>2,083</u>
(Deficit)/surplus before tax	5	(71,516)	43,227
Tax on (loss)/profit		<u>(506)</u>	<u>(396)</u>
(Deficit)/surplus for the financial year		<u><u>(72,022)</u></u>	<u><u>42,831</u></u>

The above results were derived from continuing operations.

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

The notes on pages 6 to 11 form an integral part of these financial statements.

# The English Ice Hockey Association Limited

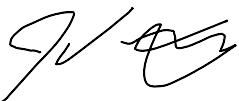
(Registration number: 03730185)

## Balance Sheet as at 30 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	6	9,179	13,617
<b>Current assets</b>			
Debtors	7	122,829	179,201
Cash at bank and in hand		313,168	424,875
		435,997	604,076
<b>Creditors:</b> Amounts falling due within one year	8	(154,348)	(254,844)
<b>Net current assets</b>		281,649	349,232
<b>Net assets</b>		290,828	362,849
<b>Reserves</b>			
Capital redemption reserve		39,833	39,833
Retained earnings		250,995	323,016
Surplus		290,828	362,849

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 28 November 2025 and signed on its behalf by:

  
 .....  
 Mr Duncan Vaughan Hough  
 Director

The notes on pages 6 to 11 form an integral part of these financial statements.

# **The English Ice Hockey Association Limited**

## **Notes to the Financial Statements for the Year Ended 30 April 2025**

### **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 28 November 2025.

### **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 Year Ended 30 April 2025**

#### **Audit report**

The Independent Auditor's Report was unqualified. . The name of the Senior Statutory Auditor who signed the audit report on 28 November 2025 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 receivable 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.

#### **Foreign currency transactions and balances**

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

#### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and fittings	33% reducing balance

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

### **Notes to the Financial Statements for the Year Ended 30 April 2025**

#### **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.

#### **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.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **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.

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

### **Notes to the Financial Statements for the Year Ended 30 April 2025**

#### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 10 (2024 - 11).

#### **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/(crediting)

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation expense	<u>4,439</u>	<u>6,358</u>

# The English Ice Hockey Association Limited

## Notes to the Financial Statements for the Year Ended 30 April 2025

### 6 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 May 2024	35,792	35,792
At 30 April 2025	35,792	35,792
<b>Depreciation</b>		
At 1 May 2024	22,175	22,175
Charge for the year	4,438	4,438
At 30 April 2025	26,613	26,613
<b>Carrying amount</b>		
At 30 April 2025	9,179	9,179
At 30 April 2024	13,617	13,617

### 7 Debtors

	2025 £	2024 £
<b>Current</b>		
Trade debtors	102,229	63,571
Prepayments	20,600	115,630
	122,829	179,201

# The English Ice Hockey Association Limited

## Notes to the Financial Statements for the Year Ended 30 April 2025

### 8 Creditors

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

	Note	2025 £	2024 £
<b>Due within one year</b>			
Loans and borrowings	9	974	-
Trade creditors		107,504	74,580
Taxation and social security		11,919	11,223
Accruals and deferred income		21,300	157,289
Other creditors		12,651	11,752
		<u>154,348</u>	<u>254,844</u>

### 9 Loans and borrowings

#### Current loans and borrowings

	2025 £	2024 £
Bank overdrafts	<u>974</u>	<u>-</u>

## The English Ice Hockey Association Limited

### Detailed Profit and Loss Account for the Year Ended 30 April 2025

	2025 £	2024 £
Turnover (analysed below)	1,939,865	1,805,848
Cost of sales (analysed below)	<u>(108,063)</u>	<u>(96,869)</u>
Gross surplus	<u>1,831,802</u>	<u>1,708,979</u>
Gross surplus (%)	94.43%	94.64%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(156,784)	(143,429)
Establishment costs (analysed below)	(743,766)	(508,237)
General administrative expenses (analysed below)	(985,243)	(1,008,586)
Finance charges (analysed below)	(15,916)	(1,225)
Depreciation costs (analysed below)	<u>(4,439)</u>	<u>(6,358)</u>
	<u>(1,906,148)</u>	<u>(1,667,835)</u>
Operating (deficit)/surplus	(74,346)	41,144
Other interest receivable and similar income (analysed below)	<u>2,830</u>	<u>2,083</u>
(Deficit)/surplus before tax	<u><u>(71,516)</u></u>	<u><u>43,227</u></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 Year Ended 30 April 2025

	2025 £	2024 £
<b>Turnover</b>		
Non-commercial income	1,576,851	1,570,006
Ticketing and merchandise revenue	288,409	-
Grants and subsidies	74,605	235,842
	<u>1,939,865</u>	<u>1,805,848</u>
<b>Cost of sales</b>		
Materials	(108,063)	(96,869)
<b>Employment costs</b>		
Wages and salaries (excluding directors)	(95,109)	(117,957)
Staff NIC (Employers)	(4,193)	(11,718)
Staff pensions (Defined contribution)	(1,507)	(6,694)
Subcontractor costs	(55,975)	(1,060)
Compensation for loss of office	-	(6,000)
	<u>(156,784)</u>	<u>(143,429)</u>
<b>Establishment costs</b>		
Rent	(9,600)	-
Insurance	(272,067)	(201,041)
Administration	(429,150)	(228,079)
Registrations	(32,949)	(79,117)
	<u>(743,766)</u>	<u>(508,237)</u>
<b>General administrative expenses</b>		
Company - general	(120,865)	(104,402)
Printing, postage and stationery	(19,841)	(348)
Trade costs	-	(45,000)
Charitable donations	-	(1,100)
IHUK	(128,804)	(136,020)
Sundry	(14,426)	(2,465)
Recreational Section	(26,007)	(44,187)
Travel and subsistence	(532,189)	(512,755)
Coaching & Courses	(34,987)	(44,291)
Website, Media & Software	(39,201)	(60,623)
Advertising	(2,542)	(26,480)
Accountancy fees	(9,945)	(3,661)
Auditor's remuneration - The audit of the company's annual accounts	(5,000)	(4,000)
Legal and professional fees	(7,098)	(11,384)
Bad debts written off	(42,205)	(11,870)

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

**The English Ice Hockey Association Limited**

**Detailed Profit and Loss Account for the Year Ended 30 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Foreign currency (gains)/losses - operating expense	<u>(2,133)</u>	<u>-</u>
	<u>(985,243)</u>	<u>(1,008,586)</u>
<b>Finance charges</b>		
Bank charges	<u>(15,916)</u>	<u>(1,225)</u>
<b>Depreciation costs</b>		
Depreciation of fixtures and fittings (owned)	<u>(4,439)</u>	<u>(6,358)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	2,663	2,083
Other interest receivable	<u>167</u>	<u>-</u>
	<u>2,830</u>	<u>2,083</u>



## Document

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## Signers

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