

ENGLAND TOUCH ASSOCIATION LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

ENGLAND TOUCH ASSOCIATION LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

ENGLAND TOUCH ASSOCIATION LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Directors

Mr A M Wilding
Mr C N Simon
Mr B D Powell
Mr J A Conway
Mrs E J B Hardaker
Ms A Gardner
Mr F W Tenbroeke
Mr T Loveridge
Ms E Beredugo

Company Number

07164624 (England and Wales)

Registered Office

8 Clappentail Park
Lyme Regis
Dorset
DT7 3NB
United Kingdom

Accountants

ST Accountancy Ltd
8 Clappentail Park
Lyme Regis
Dorset
DT7 3NB

ENGLAND TOUCH ASSOCIATION LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Current assets			
Inventories		7,545	7,066
Debtors	5	35,136	53,506
Cash at bank and in hand		38,966	32,565
		<u>81,647</u>	<u>93,137</u>
Creditors: amounts falling due within one year	6	(70,822)	(76,869)
Net current assets		<u>10,825</u>	<u>16,268</u>
Net assets		<u>10,825</u>	<u>16,268</u>
Reserves	7	<u>10,825</u>	<u>16,268</u>
Profit and loss account		<u>10,825</u>	<u>16,268</u>
Members' funds		<u>10,825</u>	<u>16,268</u>

For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 2 May 2024 and were signed on its behalf by

Mr C N Simon
Director

Company Registration No. 07164624

ENGLAND TOUCH ASSOCIATION LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Statutory information

England Touch Association Limited is a private company, limited by guarantee, registered in England and Wales, registration number 07164624. The registered office is 8 Clappentail Park, Lyme Regis, Dorset, DT7 3NB, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% straight line
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Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

Trade debtors & doubtful debt provisions

Trade debtors are initially recognised at the transaction price upon the provision of goods or services to customers inclusive of any applicable taxes. Trade debtors are subsequently measured at the transaction price less any impairment provision.

Provisions for impairment of trade debtors are recognised 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. Such evidence may include significant financial difficulties of the debtor, default in payment, or indications that the debtor is unlikely to pay within the specified credit terms.

The amount of the provision is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows. The carrying amount of the provision is reversed if the impairment no longer exists or decreases in subsequent periods.

Deferred income

Deferred income is recognised initially as a liability on the balance sheet when the consideration is received or receivable before the related goods or services are delivered. Deferred income is subsequently recognised as revenue when the performance obligations associated with the consideration received are satisfied. Revenue is recognised either over time as the services are provided or at a point in time when control of goods or services transfers to the customer, in accordance with the terms of the underlying contracts.

ENGLAND TOUCH ASSOCIATION LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

4 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 October 2022	2,979
At 30 September 2023	2,979
Depreciation	
At 1 October 2022	2,979
At 30 September 2023	2,979
Net book value	
At 30 September 2023	-

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	14,093	32,885
Deferred tax asset	17,137	15,891
Accrued income and prepayments	3,906	4,730
	35,136	53,506

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	26,182	60,200
Taxes and social security	948	(7,060)
Accruals	250	-
Deferred income	43,442	23,729
	70,822	76,869

ENGLAND TOUCH ASSOCIATION LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8 Transactions with related parties

Perfect Motion Events Ltd, owned by Chris Simon supplied England Touch Association Ltd (ETA) equipment storage and rental related to the Atlantic Youth Cup in FY23 to the value of £2,347.

ST Accountancy Ltd, owned by Sarah Tenbroeke, wife of ETA Finance Director Felix Tenbroeke, provided accountancy and related services totaling £1,737 during FY23.

9 Average number of employees

During the year the average number of employees was 2 (2022: 2).

