

Registration number: 06506009

# England Fencing Ltd

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 30 June 2025

Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN21 8LS

## **England Fencing Ltd**

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## **England Fencing Ltd**

### **Company Information**

**Directors**  
Milind Sharad Pradhan  
Alan Grafton  
Caryl Marianne Paula Oliver  
Alp Aslan Orge  
Alexander Andreas Tofalides  
Richard Alexander Bernstein  
Beth Gina Cranston-Selby  
Evert William Van Gemeren

**Registered office**  
8 High Street  
Heathfield  
East Sussex  
TN21 8LS

**Accountants**  
Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN21 8LS

**England Fencing Ltd**

**Directors' Report for the Year Ended 30 June 2025**

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

**Directors of the company**

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

Milind Sharad Pradhan

Alan Grafton

Caryl Marianne Paula Oliver

Alp Aslan Orge

Alexander Andreas Tofalides

Michael John Swiffin (Resigned 3 February 2025)

Richard Alexander Bernstein

Beth Gina Cranston-Selby (appointed 20 March 2025)

Evert William Van Gemeren (appointed 20 March 2025)

**Principal activity**

The principal activity of the company is to further the interests of English fencers and to promote, develop and foster the sport of fencing, in all aspects, in England

**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 16/11/25 and signed on its behalf by:



.....  
Milind Sharad Pradhan  
Director

## England Fencing Ltd

### Income and Expenditure Account and Statement of Retained Earnings for the Year Ended 30 June 2025

	Note	2025 £	2024 £
Turnover		228,916	169,942
Cost of sales		<u>(131,179)</u>	<u>(58,781)</u>
Gross surplus		97,737	111,161
Administrative expenses		<u>(90,777)</u>	<u>(79,438)</u>
Operating surplus		<u>6,960</u>	<u>31,723</u>
Other interest receivable and similar income		<u>3,258</u>	<u>3,780</u>
		<u>3,258</u>	<u>3,780</u>
Surplus before tax		10,218	35,503
Taxation	4	<u>(619)</u>	<u>(718)</u>
Surplus for the financial year		9,599	34,785
Retained earnings brought forward		<u>122,170</u>	<u>112,385</u>
Retained earnings carried forward		<u><u>131,769</u></u>	<u><u>147,170</u></u>

The above results were derived from continuing operations.

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

## England Fencing Ltd

(Registration number: 06506009)  
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	5	8,340	11,188
<b>Current assets</b>			
Debtors	6	15,395	156,000
Cash at bank and in hand		<u>294,867</u>	<u>286,692</u>
		310,262	442,692
<b>Creditors: Amounts falling due within one year</b>	7	<u>(83,358)</u>	<u>(159,512)</u>
<b>Net current assets</b>		<u>226,904</u>	<u>283,180</u>
<b>Net assets</b>		<u>235,244</u>	<u>294,368</u>
<b>Reserves</b>			
Other reserves		115,475	172,198
Retained earnings		<u>119,769</u>	<u>122,170</u>
<b>Surplus</b>		<u>235,244</u>	<u>294,368</u>


For the financial year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland'.

Approved and authorised by the Board on 16/11/25 and signed on its behalf by:

  
.....  
Milind Sharad Pradhan  
Director

## England Fencing Ltd

### Statement of Changes in Equity for the Year Ended 30 June 2025

	<b>Other reserves</b>	<b>Retained earnings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 July 2024	172,198	122,170	294,368
Surplus for the year	-	9,599	9,599
Other comprehensive income	<u>(56,723)</u>	<u>(12,000)</u>	<u>(68,723)</u>
Total comprehensive income	<u>(56,723)</u>	<u>(2,401)</u>	<u>(59,124)</u>
At 30 June 2025	<u><u>115,475</u></u>	<u><u>119,769</u></u>	<u><u>235,244</u></u>
	<b>Other reserves</b>	<b>Retained earnings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 July 2023	159,343	112,385	271,728
Surplus for the year	-	34,785	34,785
Other comprehensive income	<u>12,855</u>	<u>(25,000)</u>	<u>(12,145)</u>
Total comprehensive income	<u>12,855</u>	<u>9,785</u>	<u>22,640</u>
At 30 June 2024	<u><u>172,198</u></u>	<u><u>122,170</u></u>	<u><u>294,368</u></u>

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

## **England Fencing Ltd**

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

#### **1 General information**

The company is a company limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

The address of its registered office is:

8 High Street  
Heathfield  
East Sussex  
TN21 8LS  
England

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.

The presentation currency of the financial statements is the Pound Sterling (£).

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

##### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

## England Fencing Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 30 June 2025

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### 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
Equipment	20% Straight Line

#### 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 at the transaction price, 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.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2024 - 0).

### 4 Taxation

Tax charged/(credited) in the income statement

**England Fencing Ltd**

**Notes to the Unaudited Financial Statements for the Year Ended 30 June 2025**

	2025	2024
	£	£
<b>Current taxation</b>		
UK corporation tax	<u>619</u>	<u>718</u>

## England Fencing Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 30 June 2025

#### 5 Tangible assets

	<b>Furniture, fittings and equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 July 2024	38,744	38,744
At 30 June 2025	<u>38,744</u>	<u>38,744</u>
<b>Depreciation</b>		
At 1 July 2024	27,556	27,556
Charge for the year	<u>2,848</u>	<u>2,848</u>
At 30 June 2025	<u>30,404</u>	<u>30,404</u>
<b>Carrying amount</b>		
At 30 June 2025	<u>8,340</u>	<u>8,340</u>
At 30 June 2024	<u>11,188</u>	<u>11,188</u>

#### 6 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Trade debtors	15,395	56,581
Prepayments	<u>-</u>	<u>99,419</u>
	<u>15,395</u>	<u>156,000</u>

#### 7 Creditors

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

	<b>2025 £</b>	<b>2024 £</b>
<b>Due within one year</b>		
Trade creditors	4,921	21,486
Taxation and social security	837	936
Accruals and deferred income	<u>77,600</u>	<u>137,090</u>
	<u>83,358</u>	<u>159,512</u>

## England Fencing Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 30 June 2025

#### 8 Reserves

	Other Reserves	Income and expenditure account	Total
As at 1 July 2023	172,198	122,170	294,368
Surplus for the year		9,600	9,600
Transfer of funds	12,000	(12,000)	-
Special reserve utilised during the year	(68,723)		(68,723)
As at 30 June 2024	<u>115,475</u>	<u>119,770</u>	<u>235,245</u>

#### 9 Turnover and direct expenses

	Income	Expenses	Surplus / (deficit)
	£	£	£
Membership subscriptions	151,423	-	151,423
2022 Commonwealth Games Events - EF Support		-	-
England Youth Championships	20,910	(32,467)	(11,557)
Youth development	-	(7,802)	(7,802)
Team England - Senior Commonwealth	-	-	-
Team England - Senior Winton	2,277	(2,277)	-
Junior Commonwealth	54,166	(83,811)	(29,645)
Team England Team Kit	-	(4,822)	(4,822)
Equipment hire	140	-	140
EF Courses	-	-	-
	<u>228,916</u>	<u>(131,179)</u>	<u>97,737</u>

## England Fencing Ltd

### Detailed Income and Expenditure for the Year Ended 30 June 2025

	2025 £	2024 £
Turnover (analysed below)	228,916	169,942
Cost of sales (analysed below)	<u>(131,179)</u>	<u>(58,781)</u>
Gross surplus	<u>97,737</u>	<u>111,161</u>
Gross surplus (%)	42.7%	65.41%
<b>Administrative expenses</b>		
General administrative expenses (analysed below)	(87,929)	(76,590)
Depreciation costs (analysed below)	<u>(2,848)</u>	<u>(2,848)</u>
	<u>(90,777)</u>	<u>(79,438)</u>
Operating surplus	6,960	31,723
Other interest receivable and similar income (analysed below)	<u>3,258</u>	<u>3,780</u>
Surplus before tax	<u>10,218</u>	<u>35,503</u>

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

## England Fencing Ltd

### Detailed Income and Expenditure for the Year Ended 30 June 2025

	2025 £	2024 £
<b>Turnover</b>		
Membership subscriptions	151,423	140,991
England Youth Championships income	20,910	26,545
Team England - Senior Winton	2,277	2,086
Junior Commonwealth	54,166	-
Equipment hire	140	320
	<u>228,916</u>	<u>169,942</u>
<b>Cost of sales</b>		
England Youth Championships	32,467	32,316
U14 events	7,802	9,235
Team England - 5 Nations	-	(1)
Team England - Senior Winton	2,277	2,086
Team England - Junior Commonwealth	83,811	-
Team England Team Kit	4,822	15,145
	<u>131,179</u>	<u>58,781</u>
<b>General administrative expenses</b>		
AGM & election	-	9,222
Office running expenses	2,283	4,859
Board & executive	-	337
BF/EF Joint Grow Contribution - ceased March 2025	45,000	60,000
EF Grant to BF - commenced April 2025	12,500	-
Insurance	1,282	672
Accountancy fees	1,500	1,500
Long term bad debt provision written off	25,364	-
	<u>87,929</u>	<u>76,590</u>
<b>Depreciation costs</b>		
Depreciation of fixtures and fittings (owned)	<u>2,848</u>	<u>2,848</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>(3,258)</u>	<u>(3,780)</u>

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

**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
England Fencing Ltd  
for the Year Ended 30 June 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of England Fencing Ltd for the year ended 30 June 2025 as set out on pages 3 to 10 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of England Fencing Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of England Fencing Ltd and state those matters that we have agreed to state to the Board of Directors of England Fencing Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than England Fencing Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that England Fencing Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of England Fencing Ltd. You consider that England Fencing Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of England Fencing Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

  
.....  
Manningtons  
8 High Street  
Heathfield  
East Sussex  
TN21 8LS  
Date: 24<sup>th</sup> November 2025