

Company Number -11193160

Pétanque England Limited
Report of the Directors and Financial Statements
For the Year Ended 31st March 2023

Pétanque England

President	C Roper
Vice President	T Wilson
Treasurer	C Bush
Registered Office	9 Hantone Hill Bathampton Bath Somerset BA2 6XD

Company Number	11193160
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Reporting Accountant	Mutu Accountancy 7 Chelsea Road Bath BA1 3DU
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Pétanque England Limited

Report of the Directors for the Year Ended 31st March 2023

The Directors present their report and the financial statements for the period ended 31st March 2023

Statement of the Directors Responsibilities

The Directors are required by law to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the company and the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:-

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the club will continue operating

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it 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.

Principal Activity

The company's principal activity continues to be the promotion, administration, encouragement and development of and participation in the sport of Pétanque within England

Board of Directors

The following Directors served during the year

C Roper	C Bush
M Hughes	R Keemer-Richards
T Wilson	J Keemer-Richards
J Edmondson. Appointed Dec 10 2022	P Reeve Resigned July 1 2022
K Moss. Appointed Dec 10 2022	

The report was approved by the Directors on December 10th 2023 and signed on its behalf

C Roper
President

Pétanque England

Report of the Independent Examiner to the Board of the non-profit organisation on the accounts for the year ended 31 March 2023

I report to the Board on my examination of the financial statements of the non-profit organisation for the year ended 31 March 2023.

Respective responsibilities of the Board and the Independent Examiner and the basis of the report

The Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Board consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with the Companies Act 2006 and that no member or members have requested an audit. As a consequence, the Board have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or

- a) examine the financial statements of the organisation under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the organisation's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission.

An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Directors, concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Board in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the organisation, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Board of all material matters.

Pétanque England

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the organisation as required by Section 386 of the Companies Act 2006;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in Statement of Recommended Practice for Accounting and Reporting by Charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Emma D'Aubyn - Independent Examiner

Chartered Accountants
Mutu Accountancy Ltd
7 Chelsea Road
Bath
BA1 3DU

This report was signed on 13/12/2023

Pétanque England Limited
Profit and Loss
 April 2022 - March 2023

	<u>Apr 2022 - Mar 2023</u>	<u>Apr 2021 - Mar 2022</u>	Change
	£	£	
Income			
Club Registration Fees	5,511	5,050	461
Membership Fees	59,302	50,269	9,033
Competition Entry Fees	26,078	23,103	2,976
Miscellaneous Income	2,145	4,900	-2,755
Total Income	<u>93,037</u>	<u>83,322</u>	9,715
Expenses			
Cost of membership	3,000	-	-3,000
Competition Expenses	18,761	15,944	-2,818
Travel and Meetings	1 30,571	15,410	-15,160
Printing Postage and Stationery	244	1,132	888
Insurance Expense	6,937	6,986	48
Miscellaneous Expense	2 2,880	11,348	8,468
Dues and Subscriptions	3 3,081	1,755	-1,325
Legal and professional fees	4 1,839	3,500	1,661
Restructuring Costs	- 5,000	5,000	10,000
Marketing and Advertising Costs	481	507	26
Finance Costs	4,113	2,365	-1,748
Total Expenses	<u>66,906</u>	<u>63,947</u>	-2,959
Net Operating Income Before Tax	26,131	19,375	6,756
Taxes Payable	5 4,964	3,898	-1,066
Net Operating Income	<u>21,166</u>	<u>15,477</u>	5,689

Pétanque England Limited
Balance Sheet
As of March 31, 2023

	<u>Mar 31, 2023</u>	<u>Mar 31, 2022</u>	Change
	£	£	
Fixed Assets	<u>1</u>	<u>1</u>	
Cash at bank and in hand	122,292	136,022	-13,730
Current Assets			
Accounts Receivable	807	874	-66
Prepaid Expenses	6 10,641	11,377	-736
Deposits	2,500	2,500	
Total Current Assets	<u>13,948</u>	<u>14,751</u>	-803
Net Current Assets	<u>136,239</u>	<u>150,772</u>	-14,533
Current Liabilities			
Accounts Payable	1,849	951	-898
Membership Fees	21,809	47,668	25,859
Accrued Expenses	7 8,645	23,859	15,214
Corporation Tax Liability	8,862	3,898	-4,964
Total Current Liabilities	<u>41,165</u>	<u>76,376</u>	35,211
Net Current Assets (liabilities)	95,074	74,396	20,678
Development Fund	22,623	23,113	-490
Net Assets	<u>72,451</u>	<u>51,284</u>	21,167
Represented by			
Reserves Brought Forward	51,284	35,808	15,477
Surplus for the year	21,166	15,477	5,689
Total Reserves	<u>72,451</u>	<u>51,284</u>	21,166

Pétanque England Limited

Profit and Loss

April 2022 - March 2023

Notes to the Accounts

	Apr 2022 - Mar 2023	Apr 2021 - Mar 2022
1 Travel & Meetings		
By Category		
Non Playing	16,279	11,541
Playing	19,391	5,870
Total	35,671	17,410
Less Players Contribution	- 5,100	- 2,000
Net Travel Costs	30,571	15,410
By Natural Line		
Mileage	5,295	3,679
Train	661	32
Car Hire	840	204
Hotel	21,221	9,129
Subsistence	1,723	1,583
Air fares	4,167	1,789
Room Hire	1,764	995
	35,671	17,410
By Cost Centre		
Administration	3,655	1,239
Coaching	1,093	541
Junior Development	202	251
Playing International	19,526	6,510
Playing Domestic	3,792	3,467
Playing Administration	7,403	5,402
	35,671	17,410
2 Miscellaneous Expenses		
Store Rental	-	457
Melton Mowbray Rental	600	3,600
Titles Weekend Set Up	1,527	714
Melton Mowbray Set up	-	5,153
Pin Badge write off	-	541
Depreciation	-	286
Other	753	597
	2,880	11,348

3 Dues and Subscriptions

Zoom - Virtual Meetings	749	336
Accounting Software	360	360
Sundry Subs	590	4
Sport 80	289	-
CEP & FIPJP	1,093	1,056
	<u>3,081</u>	<u>1,755</u>

4 Legal and professional fees

Legal Fees	2,436	2,000
Audit Fees	- 597	1,500
	<u>1,839</u>	<u>3,500</u>

5 Taxes (Corporation Tax)

2021 Actual	-	3,069
2022 Actual	-	829
2023 Provisional	4,964	-
	<u>4,964</u>	<u>3,898</u>

6 Prepaid Expenses

Medals	1,465	-
Insurance	1,900	7,398
Pin Badges	1,276	-
Reservation System	6,000	-
Memberships	-	280
Accommodation Expenses	-	3,699
	<u>10,641</u>	<u>11,377</u>

7 Accrued Expenses

Regional Precepts	648	1,094
Advance membership	1,000	-
Home Nations	3,000	3,000
Accounting Software	810	450
Junior ringfenced funds	587	587
Misc	448	943
Professional Fees	2,152	6,750
Restructuring Fees	-	7,000
Competition Fees	-	4,035
	<u>8,645</u>	<u>23,859</u>