Report of the Directors and

Unaudited Financial Statements for the Year Ended 31 March 2025

for

ILTSC Events Limited

Contents of the Financial Statements
for the Year Ended 31 March 2025

Company Information
for the Year Ended 31 March 2025

DIRECTORS:	M S Henley R S Smith B A Conlon Mrs B M Whitlam
REGISTERED OFFICE:	Ilkley Lawn Tennis And Squash Club Stourton Road Ilkley West Yorkshire LS29 6BG
REGISTERED NUMBER:	09494844 (England and Wales)
ACCOUNTANTS:	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT

Report of the Directors
for the Year Ended 31 March 2025

The directors present their report with the financial statements of the company for the year ended 31 March 2025.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of the operation of sports facilities.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 April 2024 to the date of this report.

M S Henley
R S Smith
Mrs B M Whitlam

Other changes in directors holding office are as follows:

A D Merrick - resigned 16 December 2024
B A Conlon - appointed 16 December 2024

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Signed by:
Richard Smith
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R S Smith - Director

25 July 2025

Income Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
TURNOVER		835,811	592,767
Cost of sales		678,566	463,966
GROSS PROFIT		157,245	128,801
Administrative expenses		24,757	12,132
OPERATING PROFIT	4	132,488	116,669
Interest receivable and similar income		2,189	77
PROFIT BEFORE TAXATION		134,677	116,746
Tax on profit	5	416	495
PROFIT FOR THE FINANCIAL YEAR		134,261	116,251

The notes form part of these financial statements

Balance Sheet
31 March 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	6		55,916		40,577
CURRENT ASSETS					
Stocks		1,077		1,077	
Debtors	7	289,960		153,979	
Cash at bank		141,126		129,265	
		432,163		284,321	
CREDITORS					
Amounts falling due within one year	8	322,207		198,239	
NET CURRENT ASSETS			109,956		86,082
TOTAL ASSETS LESS CURRENT LIABILITIES			165,872		126,659
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			165,871		126,658
			165,872		126,659

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 25 July 2025 and were signed on its behalf by:

Signed by:
Richard Smith
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R S Smith - Director

The notes form part of these financial statements

Statement of Changes in Equity for the Year Ended 31 March 2025

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 April 2023	-	59,640	59,640
Changes in equity			
Issue of share capital	1	-	1
Dividends	-	(49,233)	(49,233)
Total comprehensive income	-	116,251	116,251
Balance at 31 March 2024	1	126,658	126,659
Changes in equity			
Dividends	-	(95,048)	(95,048)
Total comprehensive income	-	134,261	134,261
Balance at 31 March 2025	1	165,871	165,872

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

ILTSC Events Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2024 - NIL).

4. **OPERATING PROFIT**

The operating profit is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	16,708	7,696

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5. TAXATION

Analysis of the tax charge

The tax charge on the profit for the year was as follows:

	2025	2024
	£	£
Current tax:		
UK corporation tax	416	495
Tax on profit	416	495

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 April 2024	64,575
Additions	32,047
At 31 March 2025	96,622
DEPRECIATION	
At 1 April 2024	23,998
Charge for year	16,708
At 31 March 2025	40,706
NET BOOK VALUE	
At 31 March 2025	55,916
At 31 March 2024	40,577

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	166,865	116,463
Other debtors	123,095	37,516
	289,960	153,979

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	35,398	20,080
Taxation and social security	430	15
Other creditors	286,379	178,144
	322,207	198,239

Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of ILTSC Events Limited

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ILTSC Events Limited for the year ended 31 March 2025 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes 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 within the ICAEW's regulations and guidance at http://www.icaew.com/en/membership/regulations-standards-and-guidance.

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

It is your duty to ensure that ILTSC Events Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of ILTSC Events Limited. You consider that ILTSC Events Limited 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 financial statements of ILTSC Events Limited. 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 financial statements.

KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Date: ....

Trading and Profit and Loss Account
for the Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
Turnover				
Sales	444,360		335,336	
Sponsorship	36,577		44,517	
Catering and hospitality	350,291		209,164	
Field Rent	4,583		3,750	
		835,811		592,767
Cost of sales				
Other direct costs		678,566		463,966
GROSS PROFIT		157,245		128,801
Other income				
Deposit account interest		2,189		77
		159,434		128,878
Expenditure				
Travelling	-		254	
Computer costs	-		275	
Sundry expenses	-		13	
Accountancy	2,575		1,575	
Subscriptions	-		35	
Legal fees	35		-	
Donations	190		-	
		2,800		2,152
		156,634		126,726
Finance costs				
Bank charges		5,250		2,284
		151,384		124,442
Depreciation				
Plant and machinery		16,707		7,696
NET PROFIT		134,677		116,746

This page does not form part of the statutory financial statements