REGISTERED NUMBER: 03383797 (England and Wales)

Unaudited Financial Statements

For The Year Ended 30 June 2026

for

THE HIGH SHERIFFS' ASSOCIATION OF ENGLAND & WALES

THE HIGH SHERIFFS' ASSOCIATION OF
ENGLAND & WALES (REGISTERED NUMBER: 03383797)

Contents of the Financial Statements
For The Year Ended 30 June 2026

	Page
Statement of Financial Position	1
Notes to the Financial Statements	3

THE HIGH SHERIFFS' ASSOCIATION OF ENGLAND & WALES (REGISTERED NUMBER: 03383797)

Statement of Financial Position
30 June 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Investments	4	113,282	129,095
CURRENT ASSETS			
Stocks		7,428	5,642
Debtors	5	10,187	1,913
Cash at bank		22,646	53,512
		40,261	61,067
CREDITORS			
Amounts falling due within one year	6	(27,070)	(35,742)
NET CURRENT ASSETS		13,191	25,325
TOTAL ASSETS LESS CURRENT LIABILITIES		126,473	154,420
RESERVES			
Income and expenditure account		126,473	154,420
MEMBERS' FUNDS		126,473	154,420

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2026 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 surplus or deficit 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 notes form part of these financial statements

continued...

Statement of Financial Position - continued
30 June 2026

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 October 2026 and were signed on its behalf by:

Lt Col A S Tuggey - Director

Mr P R Sykes - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

The High Sheriffs' Association of England & Wales is a private company, limited by guarantee , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 03383797

Registered office: Equinox House
Clifton Park
Shipton Road
York
YO30 5PA

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 as modified by the revaluation of certain assets.

Judgements and key sources of estimation uncertainty
In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income and expenditure
Income shown in the financial statements represents subscriptions received in the year and amounts receivable for regalia sales and events.

Expenses include VAT where applicable as the company cannot reclaim it.

Stocks
Stocks are stated at the lower of the cost and estimated selling price less costs to complete and sell after making due allowance for obsolete and slow moving items.

continued...

2. **ACCOUNTING POLICIES - continued**

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instrument Issues' of FRS 102 to all of its financial statements.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets
Basic financial assets are measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual agreements entered into. An equity instrument is any contract that evidenced a residual interest in the assets of the company after deducting all its liabilities.

Basic financial liabilities
Basic financial liabilities are recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Taxation
The company's surplus is not subject to corporation tax as a non-profit entity making, supporting and promoting the ceremonial role of the High Sheriffs, who uphold the judiciary and contribute to their communities through various civic duties and charitable activities. Corporation tax is charged on interest income and profit on disposal of investments.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2025 - 1) .

4. **FIXED ASSET INVESTMENTS**

	Other investments £
COST OR VALUATION	
At 1 July 2025	129,095
Additions	7,859
Disposals	(22,692)
Revaluations	(980)
At 30 June 2026	113,282
NET BOOK VALUE	
At 30 June 2026	113,282
At 30 June 2025	129,095

continued...

4. **FIXED ASSET INVESTMENTS - continued**

Valuation at 30 June 2026 is represented by:

	Other investments
	£
Valuation in 2023	105,596
Movement in valuation in 2024	14,369
Movement in valuation in 2025	9,130
Movement in valuation in 2026	(15,813)
	113,282

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026	2025
	£	£
Other debtors	10,187	1,913

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2026	2025
	£	£
Trade creditors	19,769	30,178
Taxation and social security	2,071	146
Other creditors	5,230	5,418
	27,070	35,742

7. **MEMBERS' LIABILITY**

The company is limited by guarantee, not having a share capital, and consequently the liability of an ordinary voting member is limited to a contribution of not more than £5 to the net assets or liabilities of the company on winding up, as set out in the Memorandum and Articles of Association.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.