

REGISTERED CHARITY NUMBER: 1097418

Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Bishop Sutton Tennis Club

Bishop Sutton Tennis Club

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for the Year Ended 31 December 2024

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## Bishop Sutton Tennis Club

### Trustees' Report for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 'Accounting and Reporting by Charities' the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objective of the charity is the promotion of community participation in healthy recreation for the benefits of the inhabitants of the Chew Valley area, in particular the provision of facilities for playing tennis.

#### **ACHIEVEMENT AND PERFORMANCE**

The club continues to aim to provide good facilities for the enjoyment of tennis to both its junior and senior members.

#### **FINANCIAL REVIEW**

The club made a surplus of £6,952 for the year (2023 deficit- £(3,295) ).

A transfer of £21,787 was made to the Designated Fund (2023 - £21,787)

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number 1097418**

##### **Principal address**

Wick Rd  
Bishop Sutton  
Bristol  
BS39 5TP

##### **Trustees**

D Tonkin	
M Hunter	(resigned 23 April 2024)
L Jones	
S Streatfield-James	(resigned 23 April 2024)
C Allen	(resigned 23 April 2024)
C Edwards	
R Spours-Bayliff	(appointed 01 May 2024)
C Dunsmore	
S Norfolk	(resigned 1 September 2024)
N Gibbons	

Bishop Sutton Tennis Club

Trustees' Report  
for the Year Ended 31 December 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Sally Phillips  
Paddock Heights  
Sutton Hill Road  
Bishop Sutton  
Bristol  
BS39 5UT

Approved by order of the board of trustees on 14/05/25 and signed on its behalf by:



.....

Trustee

Independent Examiner's Report to the Trustees of  
Bishop Sutton Tennis Club

**Independent examiner's report to the trustees of Bishop Sutton Tennis Club**

I report to the charity trustees on my examination of the accounts of Bishop Sutton Tennis Club (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.



Sally Phillips

Date: 14/05/25

Bishop Sutton Tennis Club

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Designated fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND</b>						
<b>ENDOWMENTS FROM</b>						
Donations and legacies		62,845	-	-	62,845	60,324
<b>EXPENDITURE ON</b>						
Other		(52,395)	(4,740)	-	(57,135)	(67,052)
Net gains/(losses) on investments		<u>1,242</u>	<u>-</u>	<u>-</u>	<u>1,242</u>	<u>3,433</u>
<b>NET</b>						
<b>INCOME/(EXPENDITURE)</b>		11,692	(4,740)	-	6,952	(3,295)
Transfers between funds	11	<u>(21,787)</u>	<u>21,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10,095)	17,047	-	6,952	(3,295)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>90,640</u>	<u>145,849</u>	<u>500</u>	<u>236,989</u>	<u>240,284</u>
<b>TOTAL FUNDS CARRIED</b>						
<b>FORWARD</b>		<u><u>80,545</u></u>	<u><u>162,896</u></u>	<u><u>500</u></u>	<u><u>243,942</u></u>	<u><u>236,989</u></u>

The notes form part of these financial statements

Bishop Sutton Tennis Club

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Designated Fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	4	91,378	-	500	91,878	101,270
<b>CURRENT ASSETS</b>						
Stocks	5	840	-	-	840	840
Debtors	6	-	-	-	-	1,177
Investments	7	-	49,597	-	49,597	48,353
Cash at bank and in hand		<u>20,564</u>	<u>113,299</u>	<u>-</u>	<u>133,863</u>	<u>118,188</u>
		21,404	162,896	-	184,300	168,558
<b>CREDITORS</b>						
Amounts falling due within one year	8	<u>(22,285)</u>	<u>-</u>	<u>-</u>	<u>(22,285)</u>	<u>(20,789)</u>
<b>NET CURRENT ASSETS</b>		<u>(881)</u>	<u>162,896</u>	<u>-</u>	<u>162,015</u>	<u>147,769</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		90,497	162,896	500	253,893	249,039
<b>CREDITORS</b>						
Amounts falling due after more than one year	9	<u>(9,950)</u>	<u>-</u>	<u>-</u>	<u>(9,950)</u>	<u>(12,050)</u>
<b>NET ASSETS</b>		<u>80,547</u>	<u>162,896</u>	<u>500</u>	<u>243,942</u>	<u>236,989</u>
<b>FUNDS</b>	11					
Unrestricted funds					243,442	236,489
Restricted funds					<u>500</u>	<u>500</u>
<b>TOTAL FUNDS</b>					<u>243,942</u>	<u>236,989</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14/05/25 and were signed on its behalf by:

 Trustee

The notes form part of these financial statements



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

The Charity recognises Members' Subscriptions for the period 1 January to 31 December on an accruals basis. Members' Subscriptions received in the current financial year but prepaid for the following financial year, are recognised as deferred revenue at the balance sheet date.

### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse- straight line over 25 years from 2013.

Chew Valley School Courts- straight line over 10 years from 2020.

Internet – straight line over 4 years from 2022.

### **Stocks**

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

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds - these funds are set aside by the trustees out of unrestricted funds for specific purposes. At the year-end they comprise a fund to allow for the cost of renewing court surfaces and floodlighting system.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**

The Trustees consider that there are no material uncertainties about Bishop Sutton Tennis Club's ability to continue as a going concern.

**2. TRUSTEES' REMUNERATION AND BENEFITS**

The trustees are not remunerated. They can elect to receive a discount on their annual membership equivalent to the cost of a single adult membership. [Three] trustees elected to receive the discount in 2024 (2023 – 3 trustees).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Designated Fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	60,324	-	-	60,324
<b>EXPENDITURE ON</b>				
Other	(56,312)	(10,740)	-	(67,052)
Net gains/(losses) on investments	<u>3,433</u>	<u>-</u>	<u>-</u>	<u>3,433</u>
<b>NET INCOME/(EXPENDITURE)</b>	7,445	(10,740)	-	(3,295)
<b>Transfers between funds</b>	<u>(21,787)</u>	<u>21,787</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	(14,342)	11,047	-	(3,295)
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	<u>104,982</u>	<u>134,802</u>	<u>500</u>	<u>240,284</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>90,640</u></u>	<u><u>145,849</u></u>	<u><u>500</u></u>	<u><u>236,989</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**4. TANGIBLE FIXED ASSETS**

	Clubhouse & Pavilion £	Chew Valley School Courts £	Internet £	Totals £
<b>COST</b>				
At 1 January 2024	156,964	13,933	4,413	175,310
Additions	-	-	-	-
Grants	-	-	-	-
At 31 December 2024	156,964	13,933	4,413	175,310
<b>DEPRECIATION</b>				
At 1 January 2024	(67,363)	(5,573)	(1,103)	(74,039)
Charge for year	(6,896)	(1,393)	(1,103)	(9,392)
At 31 December 2024	(74,259)	(6,967)	(2,206)	(83,432)
<b>NET BOOK VALUE</b>				
At 31 December 2024	82,705	6,966	2,207	91,878
At 31 December 2023	89,601	8,360	3,310	101,270

Total cost of building the clubhouse, of which the final payments were made during 2013, was £153,104.

The Trustees have decided to write off the cost of the Clubhouse over 25 years from 2013 on a straight-line basis.

A refurbishment of the Pavilion occurred in 2023 and this asset is being depreciated over five years on a straight-line basis.

The Internet infrastructure is written off over four years on a straight-line basis.

The Trustees have decided to write off the cost of the Chew Valley School Court assets over 10 years on a straight-line basis.

No value has been attributed in the Balance Sheet to the Club's land at Wick Road, Bishop Sutton (purchased on 31 Dec 1952 for £350) or the five Tennis Courts, Kids' Zone & floodlighting built on it.

The Chew Valley Courts have been shown at cost less grant received in accordance with International Accounting Standard 20.

Bishop Sutton Tennis Club

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**5. STOCKS**

	31.12.24	31.12.23
	£	£
Fobs	<u>840</u>	<u>840</u>

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

	31.12.24	31.12.23
	£	£
Other debtors	<u>-</u>	<u>1,177</u>
	<u>-</u>	<u>1,177</u>

**7. CURRENT ASSET INVESTMENTS**

	Cost	2024	2023
	£	£	£
1,494.64 COIF Charities Investment Fund - Income Units - market value	14,512	30,331	29,661
15,281.17 COIF Charities Investment Fixed Interest Fund - Income Units – market value	20,000	19,266	18,692
	<u>34,512</u>	<u>49,597</u>	<u>48,353</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

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

	31.12.24	31.12.23
	£	£
Other loans (see note 10)	2,100	2,100
Trade creditors	-	-
Accrued expenses	4,250	3,427
Deferred revenue	<u>15,935</u>	<u>15,261</u>
	<u>22,285</u>	<u>20,789</u>

Includes a balance of £1,500 (2023: £1,500) which represents the monies paid over by members to obtain key fobs to gain entry to the Clubhouse. The deposit of £5 per fob is to be paid back upon the return of the fob.

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.24	31.12.23
	£	£
Other loans (see note 10)	<u>9,950</u>	<u>12,050</u>

The Lawn Tennis Association provided a loan of £21,000 in 2019 to help fund the Chew Valley Courts. This loan is repayable over 10 years.

The LTA reserves the right to charge an interest rate of up to 1% over Coutts base rate but has reduced the rate to nil, subject to annual review.

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.12.24	31.12.23
	£	£
Amounts falling due within one year on demand:		
LTA Loan	<u>2,100</u>	<u>2,100</u>
Amounts falling due between two and five years:		
LTA Loan	<u>9,950</u>	<u>12,050</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General Accumulated Surplus	90,642	11,692	(21,787)	80,547
Designated Fund	<u>145,848</u>	<u>(4,740)</u>	<u>21,787</u>	<u>162,894</u>
	236,490	6,952	-	243,442
<b>Restricted funds</b>				
Childrens Membership and Coaching Fund	500	-	-	500
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>236,990</u>	<u>6,952</u>	<u>-</u>	<u>243,942</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Accumulated Surplus	62,845	(52,395)	1,242	11,692
Designated Fund	<u>-</u>	<u>(4,740)</u>	<u>-</u>	<u>(4,740)</u>
	-	(57,135)	1,242	-6,952
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(57,135)</u>	<u>1,242</u>	<u>6,952</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General Accumulated Surplus	104,983	7,446	(21,787)	90,642
Designated Fund	<u>134,801</u>	<u>(10,740)</u>	<u>21,787</u>	<u>145,848</u>
	239,784	(3,295)	-	236,490
<b>Restricted funds</b>				
Childrens Membership and Coaching Fund	500	-	-	500
	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
<b>TOTAL FUNDS</b>	<u>240,284</u>	<u>(3,295)</u>	<u>-</u>	<u>236,990</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Accumulated Surplus	60,324	(56,312)	3,433	7,445
Designated Fund	<u>-</u>	<u>(10,740)</u>	<u>-</u>	<u>(10,740)</u>
	60,324	(67,052)	3,433	(3,295)
<b>TOTAL FUNDS</b>	<u>60,324</u>	<u>(67,052)</u>	<u>3,433</u>	<u>(3,295)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General Accumulated Surplus	104,893	19,138	(43,573)	80,547
Designated Fund	<u>134,801</u>	<u>(15,840)</u>	<u>43,573</u>	<u>162,894</u>
	239,784	3,658	-	243,442
<b>Restricted funds</b>				
Childrens Membership and Coaching Fund	500	-	-	500
	<u>500</u>	<u>-</u>	<u>-</u>	<u>500</u>
<b>TOTAL FUNDS</b>	<u>240,284</u>	<u>3,658</u>	<u>-</u>	<u>243,942</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Accumulated Surplus	123,169	(108,706)	4,675	19,138
Designated Fund	<u>-</u>	<u>(15,480)</u>	<u>-</u>	<u>(15,480)</u>
	<u>123,169</u>	<u>(124,186)</u>	<u>4,675</u>	<u>3,658</u>
<b>TOTAL FUNDS</b>	<u>123,169</u>	<u>(124,186)</u>	<u>4,675</u>	<u>3,658</u>

**Transfers between funds**

A Designated Fund has been established for the cost of renewing court surfaces & floodlighting systems based on the following estimated lives:

Artificial Grass Courts - 11 years  
Tarmac Courts & Kids' Zone - 11 years  
Floodlighting - 15 years

The cumulative amount of the Fund and amounts set aside each year are based on an annual review of estimated future replacement costs.



**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

Bishop Sutton Tennis Club

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Members' Subscriptions	47,123	45,669
Visitor fees	1,555	740
Coaching income	8,483	7,605
Tournament Income	144	144
Donations	453	455
Fund raising	752	560
Merchandising income	180	2,418
Key sales	15	23
Insurance claim	-	-
Gift Aid	-	-
Match fees	791	540
Ball recycling income	-	-
Deposit interest	1,136	273
Dividends	2,213	1,899
	<hr/>	<hr/>
	62,845	60,324
<b>Total incoming resources</b>	62,845	60,324
 <b>EXPENDITURE</b>		
<b>Other</b>		
Accounting software costs	165	154
Business rates	251	257
Clubhouse cleaning	1,273	830
Clubhouse costs	2,658	521
Coaching costs	4,125	4,232
Courts maintenance	5,396	3,273
Electricity BSTC	6,447	11,283
Electricity CVS	917	1,001
Equipment costs	2,217	425
Floodlight maintenance	-	-
Grounds and car park maintenance	12,748	17,230
Internet charges	605	605
Junior section expenses	-	-
Keys and locks	100	5
<b>Carried forward</b>	<b>36,902</b>	<b>39,816</b>

This page does not form part of the statutory financial statements

Bishop Sutton Tennis Club

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
<b>Other</b>		
Brought forward	36,902	39,816
Box league software	29	-
League fees and court hire	260	460
LTA subs	1,260	1,215
Merchandise costs	-	2,274
Miscellaneous costs	592	514
Postage, printing and stationery	-	26
Tennis balls	1,315	786
Trophies	514	584
Trustee benefits taken	450	450
Venue insurance	1,633	1,468
Water	137	97
Depreciation	9,392	8,620
	<u>52,395</u>	<u>56,312</u>
Total resources expended	<u>(52,395)</u>	<u>(56,312)</u>
<b>Net operating income/(expenditure) before gains and losses</b>	10,450	4,012
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>1,242</u>	<u>3,433</u>
<b>Net operating income/(expenditure) before sinking fund expenditure</b>	<u>11,692</u>	<u>7,445</u>
<b>Sinking fund expenditure</b>		
Court 5, mini-zone and CVS courts	-	(10,740)
Court 3	<u>(4,740)</u>	<u>-</u>
<b>Net movement in unrestricted funds</b>	<u>6,952</u>	<u>(3,295)</u>

Note : Annual sinking fund provision is £21,787 (2023 - £21,787)

This page does not form part of the statutory financial statements