

**Harrogate Spa Tennis Centre Limited**

**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**HARROGATE SPA TENNIS CENTRE LIMITED****(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
*FOR THE YEAR ENDED 30 NOVEMBER 2020*

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|                                  |                                                                                                                    |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>                  | Mr N Bentley<br>Mr I Charters<br>Mr I R Croft<br>Mr C J Dight<br>Mr S J Reffitt<br>Ms C S Rothwell<br>Mr W P Stott |
| <b>Company registered number</b> | 08561467                                                                                                           |
| <b>Charity registered number</b> | 1154633                                                                                                            |
| <b>Registered office</b>         | 9 Kent Road<br>Harrogate<br>North Yorkshire<br>HG1 2LE                                                             |
| <b>Company secretary</b>         | Mr N Bentley                                                                                                       |
| <b>Accountants</b>               | BHP LLP<br>Mayesbrook House<br>Lawnswood Business Park<br>Leeds<br>LS16 6QY                                        |
| <b>Bankers</b>                   | Co-operative Bank<br>Delf House<br>Southway<br>Skelmersdale<br>WN8 6GH                                             |

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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The trustees present their annual report together with the financial statements of the company for the period 1 December 2019 to 30 November 2020. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

***Objectives and activities***

**a. Policies and objectives**

The company's key objective is the promotion of community participation in physically and mentally healthy recreation, for the benefit of the inhabitants of Harrogate, Knaresborough and the surrounding areas, through the provision of tennis facilities. This is irrespective of youth, age, infirmity or disablement.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Activities undertaken to achieve objectives**

The company has continued to consolidate and promote its operations as an outdoor tennis 'club' at the Claro Park centre, with an increase in participation seen during the year, despite the effects of COVID-19.

The main features of the centre's operations are:

- Encouraging membership and (other than while restricted for pandemic reasons) 'pay and play' tennis, which are available to the general public, including access for disabled participants
- Developing attractive coaching programmes to introduce more participants to the sport of tennis, for health and recreational purposes
- Promotion of the facilities for use by disabled groups and local schools
- Working closely with the LTA for the promotion of tennis generally

The above elements enable the company to meet the charitable objectives of providing a centre for public benefit and a basis for the enjoyment of tennis as a healthy pursuit and part of an active lifestyle.

***Achievements and performance***

**a. Tennis operations**

The past year must be regarded as another success, despite the effects of the COVID-19 pandemic, and tribute for that should be paid to the Tennis Director and the coaching programme provided for the centre under the auspices of **tennisharrogate**. The net result is that there has been a significant increase in membership.

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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***Financial review***

**a. Tennis operations and COVID-19**

Revenue from items such as floodlights and court hire reduced during the year because of lockdowns, but this was more than compensated for by an increase in subscription revenue, a reduction in operating costs, and governmental support grants received.

The uplift in subscription revenue was partly driven by an increase in interest in tennis as a safe and highly beneficial outdoor sport. The centre has again increased its membership (from just over 300 to 372 members – 240 adults & 132 juniors) over the year's operation.

**b. Phase 2**

During the year there was continued expenditure on the indoor courts project, covering planning applications, legal, QS and architectural fees, and technical design costs. This was funded by loans, grants and donations from the LTA, private sources and the Garfield Weston Foundation, some of which will be received in the financial year ended 30/11/21.

**c. Going concern**

At the time of preparing this report, the centre is closed to all tennis and other activity in response to HM Government's COVID-19 lockdown instructions. The government announced a 'roadmap' out of lockdown in February 2021 which would see 29 March 2021 (at the earliest) as a potential reopening date. Any potential delay in the reopening does not threaten the company's continuation as a going concern. At the year-end, the company has free reserves of £91k which will amply cover fixed costs and any potential falls in income. The company does not pay any rates due to its community sport and charitable status.

Therefore the trustees maintain their expectation that the company has adequate resources and can maintain such resources, thereby continuing in operational existence. The increase in subscription income has provided cover for operational expenditure, and continued contributions to the sinking fund for future facility replacement, in line with the LTA's recommendations. For these reasons the trustees are prepared to continue to adopt the going concern basis in preparing financial statements.

**d. Reserves policy**

The company's policy is to hold total reserves at least equal to six months of normal running costs, in order to meet financial commitments and to cover any unexpected expenditure. A sinking fund is also maintained, in line with the LTA's recommendations for the repair and replacement of tennis playing facilities.

The company has total reserves of £891k including free reserves of £91k at the 2020 year-end.

**e. Investment policy and performance**

As at 30 November 2020 the company's liquid funds were held in accounts with the Co-operative Bank. The company will consider its investment policy in due course in conjunction with its development plans.

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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***Structure, governance and management***

**a. Constitution**

Harrogate Spa Tennis Centre Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The company is constituted under the Articles of Association and is a registered charity number 1154633.

The principal object of the company is to promote community participation in healthy recreation in particular by the provision of facilities for the playing of tennis.

**b. Methods of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

Harrogate Spa Tennis Centre is a company limited by guarantee. The company was incorporated on 7th June 2013 and was entered into the register of charities of the Charity Commission on 19th November 2013. The charity's governing document is its Articles of Association (for a Charitable Company, Limited by Guarantee).

The working name of the charity is Harrogate Spa Tennis Centre.

The trustees are chosen to ensure the board has a mix of skills, experience and qualifications, as recommended by the Charity Commission. The board acknowledges the need for diversity on the board and is aware of the Charity Commissions' policies and procedures for recruitment, appointment, induction and training of its trustees.

Trustees are elected at the Annual General Meeting. One trustee is nominated as Chairperson, currently Stephen Reffitt. Decisions are made at minuted board meetings. The structure provides stability, consistency and a professional approach.

The trustees review the company's aims, objectives and programmes each year. This review looks at achievements and outcomes of the company's work for the year and develops a programme for the following year ensuring that the trustees are identifying the benefits to the local community.

**d. Financial risk management**

The trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
*FOR THE YEAR ENDED 30 NOVEMBER 2020*

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**Plans for future periods**

Whilst good progress has been made in the provision of disabled participation, there is still more to do to make the centre independently accessible for disabled (wheelchair) participants.

Discussions have continued with the LTA and other public and private donors with respect to radical redevelopment of the centre by providing four indoor tennis courts and a substantially larger 'clubhouse' (the 'Phase 2' project).

**Information on fundraising practices**

The charity actively fundraises to a limited and carefully targeted group of individuals, companies, government bodies and sporting organisations, as well as to its own members from time to time. No fundraising to the general public takes place.

The charity does not use professional fundraisers or commercial organisations to seek funds on its behalf. The charity is not a participant in any voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a more general fundraising campaign, or start to generate more income through wholesale fundraising, the trustees will consider signing up to a voluntary fundraising code.

In preparing this report the trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

Approved by order of the members of the board of trustees and signed on their behalf by:

.....  
**Mr W P Stott**

Trustee

Date:

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
*FOR THE YEAR ENDED 30 NOVEMBER 2020*

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The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial . Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them 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.

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**Independent examiner's report to the trustees of Harrogate Spa Tennis Centre Limited ('the company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 November 2020.

**Responsibilities and basis of report**

As the trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Signed:

Dated:

Michael Jackson

FCA CTA DChA

BHP LLP  
First Floor, Mayesbrook House  
Lawnswood Business Park  
Redvers Close  
Leeds, LS16 6QY

**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

|                                    | <b>Note</b> | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|------------------------------------|-------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| <b>Income from:</b>                |             |                                              |                                            |                                       |                                       |
| Donations and legacies             | 3           | 195,000                                      | -                                          | 195,000                               | 3,028                                 |
| Charitable activities              | 4           | 28,788                                       | -                                          | 28,788                                | 42,492                                |
| Investments                        | 5           | 449                                          | -                                          | 449                                   | 204                                   |
| <b>Total income</b>                |             | <b>224,237</b>                               | <b>-</b>                                   | <b>224,237</b>                        | <b>45,724</b>                         |
| <b>Expenditure on:</b>             |             |                                              |                                            |                                       |                                       |
| Charitable activities              | 6           | 37,069                                       | 1,000                                      | 38,069                                | 77,839                                |
| <b>Total expenditure</b>           |             | <b>37,069</b>                                | <b>1,000</b>                               | <b>38,069</b>                         | <b>77,839</b>                         |
| <b>Net movement in funds</b>       |             | <b>187,168</b>                               | <b>(1,000)</b>                             | <b>186,168</b>                        | <b>(32,115)</b>                       |
| <b>Reconciliation of funds:</b>    |             |                                              |                                            |                                       |                                       |
| Total funds brought forward        |             | 687,718                                      | 16,700                                     | 704,418                               | 736,533                               |
| Net movement in funds              |             | 187,168                                      | (1,000)                                    | 186,168                               | (32,115)                              |
| <b>Total funds carried forward</b> |             | <b>874,886</b>                               | <b>15,700</b>                              | <b>890,586</b>                        | <b>704,418</b>                        |

**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**  
REGISTERED NUMBER: 08561467

**BALANCE SHEET**  
*AS AT 30 NOVEMBER 2020*

|                                                | <b>Note</b> | <b>2020<br/>£</b> | <b>2019<br/>£</b> |
|------------------------------------------------|-------------|-------------------|-------------------|
| <b>Fixed assets</b>                            |             |                   |                   |
| Tangible assets                                | 10          | <b>763,239</b>    | 655,166           |
|                                                |             | <b>763,239</b>    | 655,166           |
| <b>Current assets</b>                          |             |                   |                   |
| Debtors                                        | 11          | <b>1,911</b>      | 15,673            |
| Cash at bank and in hand                       |             | <b>127,481</b>    | 34,911            |
|                                                |             | <b>129,392</b>    | 50,584            |
| Creditors: amounts falling due within one year | 12          | <b>(2,045)</b>    | (1,332)           |
| <b>Net current assets</b>                      |             | <b>127,347</b>    | 49,252            |
| <b>Total assets less current liabilities</b>   |             | <b>890,586</b>    | 704,418           |
| <b>Net assets excluding pension asset</b>      |             | <b>890,586</b>    | 704,418           |
| <b>Total net assets</b>                        |             | <b>890,586</b>    | 704,418           |
| <b>Charity funds</b>                           |             |                   |                   |
| Restricted funds                               | 13          | <b>15,700</b>     | 16,700            |
| Unrestricted funds                             | 13          | <b>874,886</b>    | 687,718           |
| <b>Total funds</b>                             |             | <b>890,586</b>    | 704,418           |

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**BALANCE SHEET (CONTINUED)**  
*AS AT 30 NOVEMBER 2020*

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The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

.....  
**Mr W P Stott**

Trustee

Date:

The notes on pages 11 to 24 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**1. General information**

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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) (issued October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Harrogate Spa Tennis Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees have considered the financial position at the year end and for a period of twelve months from the date of approval of these accounts and conclude that is reasonable for the accounts to be drawn up on a going concern basis.

At the time of preparing this report, the centre is closed to all tennis and other activity in response to HM Government's COVID-19 lockdown instructions. The government announced a 'roadmap' out of lockdown in February 2021 which would see 29 March 2021 (at the earliest) as a potential reopening date. Any potential delay in the reopening does not threaten the company's continuation as a going concern. At the year-end, the company has free reserves of £91k which will amply cover fixed costs and any potential falls in income.

Therefore the trustees maintain their expectation that the company has adequate resources and can maintain such resources, thereby continuing in operational existence. The increase in subscription income has provided cover for operational expenditure, and continued contributions to the sinking fund for future facility replacement, in line with the LTA's recommendations. For these reasons the trustees are prepared to continue to adopt the going concern basis in preparing financial statements.

**2. Accounting policies (continued)**

**2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

|                              |            |
|------------------------------|------------|
| Long-term leasehold property | - 50 years |
| Fixtures and fittings        | - 10 years |
| Tennis courts                | - 20 years |

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2. Accounting policies (continued)**

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**3. Income from donations and legacies**

|                   | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Donations         | 185,000                                      | <b>185,000</b>                        | 3,028                                 |
| Government grants | 10,000                                       | <b>10,000</b>                         | -                                     |
|                   | <u>195,000</u>                               | <u><b>195,000</b></u>                 | <u>3,028</u>                          |
| Total 2019        | <u>3,028</u>                                 | <u>3,028</u>                          |                                       |

**4. Income from charitable activities**

|                                         | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-----------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Operation of tennis facilities          | 28,788                                       | <b>28,788</b>                         | 27,657                                |
| Contribution to technical fees from LTA | -                                            | -                                     | 14,835                                |
| <b>Total 2020</b>                       | <u>28,788</u>                                | <u><b>28,788</b></u>                  | <u>42,492</u>                         |
| Total 2019                              | <u>42,492</u>                                | <u>42,492</u>                         |                                       |

**HARROGATE SPA TENNIS CENTRE LIMITED**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**5. Investment income**

|                        | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Bank interest received | 449                                          | <b>449</b>                            | 204                                   |
| Total 2019             | 204                                          | 204                                   |                                       |

**6. Analysis of expenditure on charitable activities**

***Summary by fund type***

|                                | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|--------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|---------------------------------------|
| Operation of tennis facilities | 37,069                                       | 1,000                                      | <b>38,069</b>                         | 77,839                                |
| Total 2019                     | 76,839                                       | 1,000                                      | 77,839                                |                                       |

**7. Analysis of expenditure by activities**

|                                | <b>Activities<br/>undertaken<br/>directly<br/>2020<br/>£</b> | <b>Support costs<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|--------------------------------|--------------------------------------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|
| Operation of tennis facilities | 27,133                                                       | 10,936                              | <b>38,069</b>                         | 77,839                                |
| Total 2019                     | 30,190                                                       | 47,649                              | 77,839                                |                                       |

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**HARROGATE SPA TENNIS CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

|                                 | <b>Operation of<br/>tennis<br/>facilities<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|---------------------------------|--------------------------------------------------------------|---------------------------------------|---------------------------------------|
| LTA subscription                | 173                                                          | <b>173</b>                            | 660                                   |
| Tennis balls                    | 194                                                          | <b>194</b>                            | 563                                   |
| Cups, engraving and tournaments | 121                                                          | <b>121</b>                            | 167                                   |
| Depreciation                    | 25,180                                                       | <b>25,180</b>                         | 25,180                                |
| School coaching fees            | 1,465                                                        | <b>1,465</b>                          | 3,620                                 |
|                                 | <hr/> 27,133 <hr/>                                           | <hr/> <b>27,133</b> <hr/>             | <hr/> 30,190 <hr/>                    |
| Total 2019                      | <hr/> 30,190 <hr/>                                           | <hr/> 30,190 <hr/>                    |                                       |

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                                  | <b>Operation of<br/>tennis<br/>facilities<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|----------------------------------|--------------------------------------------------------------|---------------------------------------|---------------------------------------|
| Repairs and renewals             | 4,439                                                        | <b>4,439</b>                          | 2,821                                 |
| Legal and professional fees      | 1,275                                                        | <b>1,275</b>                          | 603                                   |
| Aborted development costs        | -                                                            | -                                     | 35,911                                |
| Power, heat and light            | 888                                                          | <b>888</b>                            | 1,038                                 |
| Printing, postage and stationery | 10                                                           | <b>10</b>                             | 85                                    |
| Insurance                        | 1,161                                                        | <b>1,161</b>                          | 1,164                                 |
| Marketing and advertising        | 1,034                                                        | <b>1,034</b>                          | 2,650                                 |
| Rent, rates and water            | 111                                                          | <b>111</b>                            | 246                                   |
| Sponsorship support programme    | -                                                            | -                                     | 221                                   |
| Cleaning                         | 410                                                          | <b>410</b>                            | 510                                   |
| Entertainment and social         | 168                                                          | <b>168</b>                            | 975                                   |
| Telephone and internet           | -                                                            | -                                     | 74                                    |
| Travel                           | -                                                            | -                                     | 341                                   |
| Governance costs                 | 1,440                                                        | <b>1,440</b>                          | 1,010                                 |
|                                  | <u>10,936</u>                                                | <u><b>10,936</b></u>                  | <u>47,649</u>                         |
| Total 2019                       | <u>47,649</u>                                                | <u>47,649</u>                         |                                       |

**8. Independent examiner's remuneration**

|                                                                                                                     | <b>2020<br/>£</b>   | <b>2019<br/>£</b> |
|---------------------------------------------------------------------------------------------------------------------|---------------------|-------------------|
| Fees payable to the company's independent examiner for the independent examination of the company's annual accounts | <u><b>1,200</b></u> | <u>960</u>        |

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**9. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 November 2020, no trustee expenses have been incurred (2019 - £NIL).

**10. Tangible fixed assets**

|                          | Long-term<br>leasehold<br>property<br>£ | Fixtures and<br>fittings<br>£ | Other fixed<br>assets<br>£ | Total<br>£ |
|--------------------------|-----------------------------------------|-------------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                                         |                               |                            |            |
| At 1 December 2019       | 412,773                                 | 5,078                         | 339,858                    | 757,709    |
| Additions                | -                                       | -                             | 133,253                    | 133,253    |
| At 30 November 2020      | 412,773                                 | 5,078                         | 473,111                    | 890,962    |
| <b>Depreciation</b>      |                                         |                               |                            |            |
| At 1 December 2019       | 33,915                                  | 1,340                         | 67,288                     | 102,543    |
| Charge for the year      | 8,255                                   | 508                           | 16,417                     | 25,180     |
| At 30 November 2020      | 42,170                                  | 1,848                         | 83,705                     | 127,723    |
| <b>Net book value</b>    |                                         |                               |                            |            |
| At 30 November 2020      | 370,603                                 | 3,230                         | 389,406                    | 763,239    |
| At 30 November 2019      | 378,858                                 | 3,738                         | 272,570                    | 655,166    |

**11. Debtors**

|                                | 2020<br>£ | 2019<br>£ |
|--------------------------------|-----------|-----------|
| <b>Due within one year</b>     |           |           |
| Trade debtors                  | -         | 14,835    |
| Prepayments and accrued income | 1,911     | 838       |
|                                | 1,911     | 15,673    |

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**12. Creditors: Amounts falling due within one year**

|                              | <b>2020</b>  | 2019  |
|------------------------------|--------------|-------|
|                              | <b>£</b>     | £     |
| Trade creditors              | <b>139</b>   | 219   |
| Accruals and deferred income | <b>1,906</b> | 1,113 |
|                              | <hr/>        | <hr/> |
|                              | <b>2,045</b> | 1,332 |
|                              | <hr/>        | <hr/> |

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**13. Statement of funds**

**Statement of funds - current year**

|                                        | Balance at 1<br>December 2019<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at 30<br>November<br>2020<br>£ |
|----------------------------------------|------------------------------------|-------------|------------------|--------------------------|----------------------------------------|
| <b><i>Unrestricted funds</i></b>       |                                    |             |                  |                          |                                        |
| <b><i>Designated funds</i></b>         |                                    |             |                  |                          |                                        |
| Designated funds - all funds           | 29,456                             | 95          | -                | 6,373                    | 35,924                                 |
| <b><i>General funds</i></b>            |                                    |             |                  |                          |                                        |
| General funds                          | 19,096                             | 224,142     | (12,889)         | (139,626)                | 90,723                                 |
| Fixed asset fund                       | 639,166                            | -           | (24,180)         | 133,253                  | 748,239                                |
|                                        | 658,262                            | 224,142     | (37,069)         | (6,373)                  | 838,962                                |
| <b><i>Total Unrestricted funds</i></b> | 687,718                            | 224,237     | (37,069)         | -                        | 874,886                                |
| <b><i>Restricted funds</i></b>         |                                    |             |                  |                          |                                        |
| Members liability fund                 | 700                                | -           | -                | -                        | 700                                    |
| Floodlight fund                        | 16,000                             | -           | (1,000)          | -                        | 15,000                                 |
|                                        | 16,700                             | -           | (1,000)          | -                        | 15,700                                 |
| <b><i>Total of funds</i></b>           | 704,418                            | 224,237     | (38,069)         | -                        | 890,586                                |

**HARROGATE SPA TENNIS CENTRE LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

|                                        | As restated<br>Balance at<br>1 December<br>2018<br>£ | Income<br>£ | As restated<br>Expenditure<br>£ | As restated<br>Transfers<br>in/out<br>£ | As restated<br>Balance at<br>30 November<br>2019<br>£ |
|----------------------------------------|------------------------------------------------------|-------------|---------------------------------|-----------------------------------------|-------------------------------------------------------|
| <b><i>Unrestricted funds</i></b>       |                                                      |             |                                 |                                         |                                                       |
| <b><i>Designated funds</i></b>         |                                                      |             |                                 |                                         |                                                       |
| Designated funds - all funds           | 19,373                                               | 83          | -                               | 10,000                                  | 29,456                                                |
| <b><i>General funds</i></b>            |                                                      |             |                                 |                                         |                                                       |
| General funds                          | 41,531                                               | 45,641      | (52,659)                        | (15,417)                                | 19,096                                                |
| Fixed asset fund                       | 657,929                                              | -           | (24,180)                        | 5,417                                   | 639,166                                               |
|                                        | 699,460                                              | 45,641      | (76,839)                        | (10,000)                                | 658,262                                               |
| <b><i>Total Unrestricted funds</i></b> | 718,833                                              | 45,724      | (76,839)                        | -                                       | 687,718                                               |
| <b><i>Restricted funds</i></b>         |                                                      |             |                                 |                                         |                                                       |
| Members liability fund                 | 700                                                  | -           | -                               | -                                       | 700                                                   |
| Floodlight fund                        | 17,000                                               | -           | (1,000)                         | -                                       | 16,000                                                |
|                                        | 17,700                                               | -           | (1,000)                         | -                                       | 16,700                                                |
| <b><i>Total of funds</i></b>           | 736,533                                              | 45,724      | (77,839)                        | -                                       | 704,418                                               |

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**13. Statement of funds (continued)**

**Designated funds:**

An amount of £35,924 (2019 - £29,456) is included as a designated fund for the improvements of the tennis courts and floodlighting.

**Restricted funds:**

The members liability fund represents funds donated to the charity by members being their share of any liability arising under the guarantee they give through the charity operating as a company limited by guarantee.

The floodlight fund is represented by an initial donation of £20,000 received specifically to assist with the costs of the installation of floodlights over the tennis courts, less the associated depreciation costs.

The prior year funds have been restated to correctly reflect the split of fixed assets between unrestricted and restricted funds.

**14. Summary of funds**

**Summary of funds - current year**

|                  | Balance at 1<br>December 2019<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at 30<br>November<br>2020<br>£ |
|------------------|------------------------------------|----------------|------------------|--------------------------|----------------------------------------|
| Designated funds | 29,456                             | 95             | -                | 6,373                    | 35,924                                 |
| General funds    | 658,262                            | 224,142        | (37,069)         | (6,373)                  | 838,962                                |
| Restricted funds | 16,700                             | -              | (1,000)          | -                        | 15,700                                 |
|                  | <b>704,418</b>                     | <b>224,237</b> | <b>(38,069)</b>  | <b>-</b>                 | <b>890,586</b>                         |

**Summary of funds - prior year**

|                  | Balance at<br>1 December<br>2018<br>£ | Income<br>£   | As restated<br>Expenditure<br>£ | As restated<br>Transfers<br>in/out<br>£ | Balance at<br>30 November<br>2019<br>£ |
|------------------|---------------------------------------|---------------|---------------------------------|-----------------------------------------|----------------------------------------|
| Designated funds | 19,373                                | 83            | -                               | 10,000                                  | 29,456                                 |
| General funds    | 699,460                               | 45,641        | (76,839)                        | (10,000)                                | 658,262                                |
| Restricted funds | 17,700                                | -             | (1,000)                         | -                                       | 16,700                                 |
|                  | <b>736,533</b>                        | <b>45,724</b> | <b>(77,839)</b>                 | <b>-</b>                                | <b>704,418</b>                         |

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

|                               | <b>Unrestricted<br/>funds<br/>2020<br/>£</b> | <b>Restricted<br/>funds<br/>2020<br/>£</b> | <b>Total<br/>funds<br/>2020<br/>£</b> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Tangible fixed assets         | 748,239                                      | 15,000                                     | <b>763,239</b>                        |
| Current assets                | 128,692                                      | 700                                        | <b>129,392</b>                        |
| Creditors due within one year | (2,045)                                      | -                                          | <b>(2,045)</b>                        |
| <b>Total</b>                  | <b>874,886</b>                               | <b>15,700</b>                              | <b>890,586</b>                        |

**Analysis of net assets between funds - prior period**

|                               | <b>Unrestricted<br/>funds<br/>2019<br/>£</b> | <b>Restricted<br/>funds<br/>2019<br/>£</b> | <b>Total<br/>funds<br/>2019<br/>£</b> |
|-------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Tangible fixed assets         | 639,166                                      | 16,000                                     | 655,166                               |
| Current assets                | 49,884                                       | 700                                        | 50,584                                |
| Creditors due within one year | (1,332)                                      | -                                          | (1,332)                               |
| <b>Total</b>                  | <b>687,718</b>                               | <b>16,700</b>                              | <b>704,418</b>                        |

**16. Related party transactions**

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 30 November 2020.