

Harrogate Spa Tennis Centre Limited
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

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

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

TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT)
FOR THE YEAR ENDED 30 NOVEMBER 2021

The trustees present their annual report together with the financial statements of the company for the period 1 December 2020 to 30 November 2021. 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 regardless 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 continuing COVID-19 lockdowns.

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 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, and tribute for that should be paid to the Tennis Director and the coaching programme provided for the centre under the auspices of Strive Tennis. The net result is that there has been a further increase in membership.

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TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

Financial review

a. Tennis operations and COVID-19

The centre increased its membership again during the year, from just over 372 to 419 members – 272 adults & 147 juniors.

Revenue was broadly unchanged from the previous financial year. Items such as court hire increased as coaching programmes were able to operate more normally; however, despite the increased membership, subscription revenues fell due to a 35% discount on fees offered to members as a goodwill gesture to recognise the significant period during the previous period when the club was required to close.

Operating costs remained well controlled, with a reduction in repairs and maintenance expenditure offset by an increase in school coaching fees (effectively the company's rent) from the artificially low level of the previous year.

b. Phase 2

During the year there was continued expenditure on planning applications, legal, QS and architectural fees. This was funded by grants and donations from the LTA and private individuals, and an interest-free loan of £43,000 from the LTA, repayable over five years.

c. Going concern

The trustees maintain their expectation that the company has adequate resources and can maintain such resources, thereby continuing in operational existence. The healthy levels of subscription income provide cover for operational expenditure, and continuing 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 reserves policy is to hold total reserves of at least equal to 6 months of normal running costs in order to meet financial commitments and cover any unexpected expenditure.

The company has total reserves of £1.28 million including free reserves of £106k at the 2021 year-end. The charity also has £46k of unrestricted funds which are designated to cover the cost of improvements to the tennis courts and floodlights.

e. Investment policy and performance

As at 30 November 2021 the company's liquid funds were held in bank accounts with the Co-operative Bank.

HARROGATE SPA TENNIS CENTRE LIMITED
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TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

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.

The trustees are all volunteers.

c. Organisational structure and decision-making policies

Harrogate Spa Tennis Centre is a charitable 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. 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, health & safety and safeguarding, and are satisfied that systems and procedures are in place to mitigate exposure to these risks.

HARROGATE SPA TENNIS CENTRE LIMITED
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TRUSTEES' REPORT (INCLUDING DIRECTORS REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

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 redevelopment of the centre by providing additional racket sports facilities and a new 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.

Public benefit statement

The trustees have taken account of the guidance on public benefit issued by The Charity Commission. This guidance on public benefit underpins the Charity's activities across Harrogate, Knaresborough and the surrounding areas. Activities to carry out our aims and objectives for the public benefit may not have immediate effect or be experienced for some years but the addition to current promotion of community participation in physically and mentally healthy recreation is on-going.

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



.....
Mr W P Stott
Trustee
Date: 6 June 2022

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 NOVEMBER 2021

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 year. 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.

HARROGATE SPA TENNIS CENTRE LIMITED
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2021

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 2021.

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

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

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: 
Mike Jackson (Signed 8, 2022 16:26 GMT+1)

Dated: 6 June 2022

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 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	9,431	454,742	464,173	195,000
Charitable activities	4	30,219	-	30,219	28,788
Investments	5	106	-	106	449
Total income		39,756	454,742	494,498	224,237
Expenditure on:					
Charitable activities	6	38,616	64,245	102,861	38,069
Total expenditure		38,616	64,245	102,861	38,069
Net income		1,140	390,497	391,637	186,168
Transfers between funds	14	(185,000)	185,000	-	-
Net movement in funds		(183,860)	575,497	391,637	186,168
Reconciliation of funds:					
Total funds brought forward		874,886	15,700	890,586	704,418
Net movement in funds		(183,860)	575,497	391,637	186,168
Total funds carried forward		691,026	591,197	1,282,223	890,586

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

BALANCE SHEET
AS AT 30 NOVEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	691,989	763,239
		<u>691,989</u>	<u>763,239</u>
Current assets			
Debtors	11	598	1,911
Cash at bank and in hand		635,741	127,481
		<u>636,339</u>	<u>129,392</u>
Creditors: amounts falling due within one year	12	(3,105)	(2,045)
Net current assets		<u>633,234</u>	<u>127,347</u>
Total assets less current liabilities		<u>1,325,223</u>	<u>890,586</u>
Creditors: amounts falling due after more than one year	13	(43,000)	-
Net assets excluding pension asset		<u>1,282,223</u>	<u>890,586</u>
Total net assets		<u><u>1,282,223</u></u>	<u><u>890,586</u></u>
Charity funds			
Restricted funds	14	591,197	15,700
Unrestricted funds	14	691,026	874,886
Total funds		<u><u>1,282,223</u></u>	<u><u>890,586</u></u>

HARROGATE SPA TENNIS CENTRE LIMITED
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BALANCE SHEET (CONTINUED)
AS AT 30 NOVEMBER 2021

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: 6 June 2022

The notes on pages 12 to 25 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1. General information

The company is incorporated in England and Wales and is 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. The registered office address is:

9 Kent Road
Harrogate
North Yorkshire
HG1 2LE

The principal activity of the company is the operation of a tennis centre for communities within the Harrogate district.

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.

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.

HARROGATE SPA TENNIS CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

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.

HARROGATE SPA TENNIS CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

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.

HARROGATE SPA TENNIS CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	454,742	454,742	185,000
Government grants	9,431	-	9,431	10,000
	<u>9,431</u>	<u>454,742</u>	<u>464,173</u>	<u>195,000</u>
Total 2020	<u>10,000</u>	<u>185,000</u>	<u>195,000</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Operation of tennis facilities	30,219	30,219	28,788
Total 2020	<u>28,788</u>	<u>28,788</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest received	106	106	449
Total 2020	449	449	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Operation of tennis facilities	38,616	64,245	102,861	38,069
Total 2020	37,069	1,000	38,069	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Operation of tennis facilities	93,139	9,722	102,861	38,069
Total 2020	27,133	10,936	38,069	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Operation of tennis facilities 2021 £	Total funds 2021 £	Total funds 2020 £
LTA subscription	1,071	1,071	173
Tennis balls	502	502	194
Cups, engraving and tournaments	-	-	121
Depreciation	25,180	25,180	25,180
School coaching fees	3,141	3,141	1,465
Aborted development costs	63,245	63,245	-
	93,139	93,139	27,133
Total 2020	27,133	27,133	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Operation of tennis facilities 2021 £	Total funds 2021 £	Total funds 2020 £
Repairs and renewals	2,034	2,034	4,439
Legal and professional fees	1,477	1,477	1,275
Power, heat and light	871	871	888
Printing, postage and stationery	-	-	10
Insurance	1,127	1,127	1,161
Marketing and advertising	-	-	1,034
Rent, rates and water	528	528	111
Cleaning	320	320	410
Entertainment and social	-	-	168
Telephone and internet	25	25	-
Governance costs	3,340	3,340	1,440
	<u>9,722</u>	<u>9,722</u>	<u>10,936</u>
Total 2020	<u>10,936</u>	<u>10,936</u>	

8. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>2,900</u>	<u>1,200</u>

HARROGATE SPA TENNIS CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

9. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 November 2021, no trustee expenses have been incurred (2020 - £NIL).

10. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Other fixed assets £	Assets under construction £	Total £
<i>Cost or valuation</i>					
At 1 December 2020	412,773	5,078	328,346	144,765	890,962
Additions	-	-	-	17,175	17,175
Transfers	-	-	-	(63,245)	(63,245)
At 30 November 2021	412,773	5,078	328,346	98,695	844,892
<i>Depreciation</i>					
At 1 December 2020	42,170	1,848	83,705	-	127,723
Charge for the year	8,255	508	16,417	-	25,180
At 30 November 2021	50,425	2,356	100,122	-	152,903
<i>Net book value</i>					
At 30 November 2021	362,348	2,722	228,224	98,695	691,989
At 30 November 2020	370,603	3,230	244,641	144,765	763,239

HARROGATE SPA TENNIS CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

11. Debtors

	2021	2020
	£	£
<i>Due within one year</i>		
Trade debtors	120	-
Prepayments and accrued income	478	1,911
	598	1,911

12. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	31	139
Accruals and deferred income	3,074	1,906
	3,105	2,045

13. Creditors: Amounts falling due after more than one year

	2021	2020
	£	£
Other loans - LTA Operations Limited	43,000	-

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

14. Statement of funds

Statement of funds - current year

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 November 2021 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Designated Funds - all funds	35,924	10	-	9,990	45,924
<i>General funds</i>					
General Funds - all funds	90,723	39,746	(14,436)	(9,990)	106,043
Fixed asset fund	748,239	-	(24,180)	(185,000)	539,059
	838,962	39,746	(38,616)	(194,990)	645,102
<i>Total Unrestricted funds</i>	874,886	39,756	(38,616)	(185,000)	691,026
<i>Restricted funds</i>					
Members liability fund	700	-	-	-	700
Floodlight fund	15,000	-	(1,000)	-	14,000
Phase 2 development	-	454,742	(63,245)	185,000	576,497
	15,700	454,742	(64,245)	185,000	591,197
<i>Total of funds</i>	890,586	494,498	(102,861)	-	1,282,223

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

14. Statement of funds (continued)

Statement of funds - prior year

	As restated Balance at 1 December 2018 £	Income £	Expenditure £	Transfers in/out £	As restated Balance at 30 November 2019 £
<i>Unrestricted funds</i>					
<i>Designated funds</i>					
Designated funds - all funds	29,456	95	-	6,373	35,924
<i>General funds</i>					
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
<i>Total Unrestricted funds</i>	687,718	224,237	(37,069)	-	874,886
<i>Restricted funds</i>					
Members liability fund	700	-	-	-	700
Floodlight fund	16,000	-	(1,000)	-	15,000
	16,700	-	(1,000)	-	15,700
<i>Total of funds</i>	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 2021**

14. Statement of funds (continued)

Designated funds:

An amount of £45,924 (2020 - £35,924) is included as a designated fund for the improvements of the tennis courts and floodlighting. These funds are likely to be spent by the club over the next 5 to 7 years.

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 Phase 2 development fund represents funds raised by the charity towards continuous development of closed facilities.

15. Summary of funds

Summary of funds - current year

	Balance at 1 December 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 November 2021 £
Designated funds	35,924	10	-	9,990	45,924
General funds	838,962	39,746	(38,616)	(194,990)	645,102
Restricted funds	15,700	454,742	(64,245)	185,000	591,197
	890,586	494,498	(102,861)	-	1,282,223

Summary of funds - prior year

	Balance at 1 December 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 November 2020 £
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
	704,418	224,237	(38,069)	-	890,586

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	579,294	112,695	691,989
Current assets	157,837	478,502	636,339
Creditors due within one year	(3,105)	-	(3,105)
Creditors due in more than one year	(43,000)	-	(43,000)
Total	691,026	591,197	1,282,223

Analysis of net assets between funds - prior year

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

17. 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 2021.

Harrogate Spa - Final 2021

Final Audit Report

2022-06-08

Created:	2022-06-06
By:	Joanne Jackson (joanne.jackson@bhp.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAF5SznvkKWeDkzhLLaGqiRLd23jmtY3vw

"Harrogate Spa - Final 2021" History

-  Document created by Joanne Jackson (joanne.jackson@bhp.co.uk)
2022-06-06 - 1:31:23 PM GMT
-  Document emailed to William Stott (paul@mediageneration.co.uk) for signature
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-  Email viewed by William Stott (paul@mediageneration.co.uk)
2022-06-06 - 1:40:41 PM GMT- IP address: 104.28.89.46
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Signature Date: 2022-06-08 - 2:25:24 PM GMT - Time Source: server- IP address: 94.11.56.247
-  Document emailed to Mike Jackson (mike.jackson@bhp.co.uk) for signature
2022-06-08 - 2:25:26 PM GMT
-  Email viewed by Mike Jackson (mike.jackson@bhp.co.uk)
2022-06-08 - 3:26:05 PM GMT- IP address: 121.91.84.171
-  Document e-signed by Mike Jackson (mike.jackson@bhp.co.uk)
Signature Date: 2022-06-08 - 3:26:23 PM GMT - Time Source: server- IP address: 195.89.173.90
-  Agreement completed.
2022-06-08 - 3:26:23 PM GMT



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