

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

England & Wales · Charity number 1171297

Details

Status Registered

Legal form Charitable company

Company number [10465307](#)

Registered 2017-01-25

Register [View on the Charity Commission register](#)

Contact

Address East Dorset Lawn Tennis & Croquet C
Salterns Road
Poole
BH14 8BL

Phone 01202 740219

Email info@edltcc.com

Website <http://www.edltcc.com/>

Activities

Objects: THE CHARITYÆS OBJECTS (ÆOBJECTSÆ) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE PLAYING OF TENNIS, CROQUET AND OTHER APPROPRIATE CHARITABLE SPORTS.(2) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF POOLE AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.'

Activities: Community participation in healthy recreation for the public benefit the provision of facilities for playing sports, for the benefit of the inhabitants of Poole of facilities for recreation or other leisure time occupation of individuals for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£548,450	£275,388	£1,079,544	1
2024-03-31	£274,053	£208,599	-	-
2023-03-31	£254,730	£162,735	-	-
2022-03-31	£233,403	£138,622	-	-
2021-03-31	£179,755	£107,694	-	-

Trustees

Name	Role	Appointed
Allan William Redfern		2026-04-07
Andrew Crowe		2021-05-24
Clive Kent Richardson		2017-04-01
Jonathan Powe		2022-12-13
Karen Adams OBE		2026-01-07
Lynn Alida Webb		2019-03-25
Paul Nation		2021-11-29
Simon Daniel Gribbin		2016-11-07
Stephen Graham		2024-07-16
Sue Hobden		2021-03-15

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

England & Wales - Charity number 1171297

Accounts

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

Charity Registered Number 1171297

Company Registered in England and Wales Number 10465307

ANNUAL REPORT (INCLUDING TRUSTEES' REPORT)

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2025

PRINCIPAL ADDRESS AND REGISTERED OFFICE

Salterns Road, Poole BH14 8BL

TRUSTEES

A J Crowe
S Graham
S D Gribbin
S Hobden
J J Powe
P Nation
C K Richardson
P A Simmonds
L A Webb

INDEPENDENT EXAMINER

Hill Osborne

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2025

The trustees, who are also directors for the purposes of the Companies Act 2006, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year to 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The primary purpose of the Charity as set out in the governing document is to provide sporting facilities for the benefit of the inhabitants of Poole and district and hence to improve their social welfare and condition. To this end, the Charity maintains and manages sports facilities comprising tennis and croquet courts, coaching, together with a function room, bar and cafe.

Activities and achievements

The Charity provides playing facilities which are unrivalled in the area and are not only available for use by schools and community interest groups but are able to host tennis and croquet events up to national level providing inspiration to aspiring champions. In addition to the annual Dorset Open Tennis Tournament, which is available to both juniors and adults, the tennis section organises a number of tournaments throughout the year at different levels. The Croquet Section runs a similarly broad range of events for both Golf and Association players. The Charity is located in a geographical area characterised by a high proportion of retired residents, it is a friendly and inclusive club that contributes significantly to the physical and mental health of its members.

The Charity held a number of major tennis tournaments and external competitions during the year. The tennis section was again awarded as a host venue for a number of LTA Summer Junior County Cup competitions and participated in the national Play Your Way to Wimbledon grass court event.

We field multiple teams in the Dorset Summer and Winter Adult doubles leagues in all age groups. Several of our Men and Ladies have been selected to represent Dorset in County competitions at various age groups. Within Juniors, our U10s boys team came second in Dorset at the team event. Grade 5 Tournament winners included Otto Dobson U8 and Harry Murray U9. Daisy Garbut represented Dorset Ladies at the County Cup. Kensi White U14 played her first international tournament in Spain, represented Dorset and also reached the semi finals in the Road to Wimbledon, where Fred Cowley U14 was also an SW19 qualifier. Other Juniors selected for county training included Emily Simpson U8, Austin Long & Josh Bill U9, Ollie Simpson U10, Dillon Marsden U12, and Jacob Marsden U12 who also played in the County Cup.

We welcomed a number of tennis holiday weekend breaks during the grass court season and held our annual tennis club championship finals in July. The year round tennis box leagues continue to expand in terms of participation and events. Our coaching team under the banners East Dorset Tennis Academy and Friday Nite Little Stars offers support and recreational opportunities for adults and juniors from as young as 3 years old. During the year, we replaced the whole of the fencing surrounding the grass tennis courts.

The Croquet section remains very healthy in terms of membership numbers, activities and competitive success. With one of our courts out of action for renovation from July 2024 (see below) and a plan to refurbish three more courts over the period 2025-28, we reduced the membership ceiling from 130 to 114 at the start of the year. As membership numbers were already above the ceiling (c.120 for most of the year), we instigated a waiting list. Towards the end of the year, due to spare capacity on the courts in the afternoons and evenings, we introduced an additional category (associate membership; restricted play for a slightly reduced fee), which will allow us to raise the overall capacity to 124 should there be sufficient demand.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)

Our drive to raise the standard of the courts was initiated with a major refurbishment of Court 5, which took it out of use for much of the year. The work looks to have been extremely successful, and we are confident that it will rank alongside Court 1 as one of our best courts when it re-opens in May 25. Courts 1 and 3 remained susceptible to waterlogging after heavy rain, although some work with a loaned aerator at the end of the year looks to have improved the drainage. Court 4 appears to have benefitted from the wider improvements to the club's drains and the removal of the bamboo. Court 3 is due to be refurbished in 2025-26, as part of the club's longer-term plan to improve all the courts.

There has been plenty of team success again this year. The section entered sixteen teams: six teams played in various national inter-club championships; while a further ten teams played in the regional Federation leagues. Overall, the section won seven trophies – a hugely impressive hit rate. The stand-out success was our team in the National AC Longman Cup who - having lost in the final in 2022 and 2023 - finally won the trophy after a very tightly fought final. Our teams' results in the Federation leagues were very impressive. As well as winning six of the ten leagues we entered, the overall win/draw/loss record was: played 41; won 29; drew 4; lost 8.

Bridge membership is thriving. In the past year alone, we've welcomed nearly 20 new or returning members. These include experienced Bridge players from local sailing and golf clubs and enthusiastic students from external teachers. Word of our engaging sessions is spreading. This growth is partly due to the successful completion of our first-year Beginners Bridge Course in December 2024. Nine complete beginners are now playing at least once a week while 18 improvers are increasing their weekly sessions as their skills and confidence improve. The Bridge section is a vibrant part of the wider club.

We've reintroduced a Monthly Bridge Competition evening where two partnerships win prizes for top performance. To encourage ongoing improvement, we've also launched a Yearly Bridge Competition. This awards a prize to the partnership that shows the most growth over the previous year, motivating even less experienced players to improve. We regularly review and introduce new initiatives to boost participation. For example, we've started a monthly Bridge lesson to delve into a specific topic. These sessions are popular with both beginners and improvers. All our sessions are open to club members and visitors. Visitors can attend up to four sessions before deciding whether to join the Bridge section.

In last year's report, we confirmed that our three outdoor padel tennis courts opened to the public in July 2024. These have been very successful and operate on a pay & play basis attracting members of the local community and over two thousand new players into the club. In September 2024, we hosted the first Dorset County Closed Padel Tournament on behalf of Dorset Tennis and during the period organised LTA padel competitions for both adults and juniors.

Public benefit

As trustees we have regard to the Charity Commission's public benefit guidance and have taken it into account in all decision making. We are fully aware of our place in the wider community and believe that we have complied with our duty to have due regard to the published guidance on public benefit. Membership is open to all, including those with restricted ability to pay, who are part of the BCP Council Access to Leisure scheme. Our padel courts operate on a pay & play basis and are available at very affordable rates.

FINANCIAL REVIEW

Position at year end

The Charity's net income increased to £273,062 for the year before transfer to the sinking fund. Total income rose to £548,450 benefiting from the introduction of padel pay & play income, as well as grants and donations received of £106,054. The largest elements of income were from charitable activities of £396,677, which comprised subscriptions of £145,172 and income from sports activities of £251,505.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)

However, as with many businesses we battled against significant cost rises and our expenses increased by 32% to £275,388 although this includes the inclusion of padel operating expenses for the first time.

After deducting costs from income, there was a surplus of £273,062 for the year which has been transferred to reserves. The closing reserves were £1,079,544 and are represented principally by the fixed assets of the club and the sinking funds.

Further details of the above items are set out in the accompanying financial statements.

Looking forward, there is no doubt that attracting new members and retaining them in future years forms the foundation of ensuring the ongoing success of the Charity in meeting its objectives. The cost of the facilities provided is far from insignificant and while there are always ways in which they can be enhanced the Charity must build the necessary funds after paying for day-to-day operations so that it can manage any downturns.

The Charity owes a great deal to volunteers, both players and non-players. Apart from contributing to the smooth running of the facilities and activities, their work saves the Charity a great deal of money that would otherwise have to be spent on outside help.

Reserves policy, reserves held and going concern

The reserves of the Charity are set out in note 9 of the accompanying financial statements. The largest elements of these reserves are fixed assets and the tennis sinking fund. These are commented on below.

The Charity's freehold land is held under covenant and by its nature, neither the land nor buildings are expected to be realisable. In order to maintain LTA recognition and support, the Charity is expected to maintain a tennis sinking fund sufficient to finance the periodic replacement of the tennis playing surfaces and associated infrastructure. The fund is recalculated annually on the basis of the relevant expected lifespans and replacement costs. It is financed from the general fund and is maintained as a designated fund by the trustees.

After these elements are taken into account, the Charity had a deficit of general reserves (ie total reserves less those reserves represented by fixed assets or allocated for designated purposes) of £2,671. The general reserve represents the reserves of the Charity after excluding specific reserves which are either identified for future development purposes (such as the tennis sinking fund) or used to match not readily realisable assets such as the Charity's fixed assets, or funds received by the Charity but restricted to specific uses. This is why the general reserve is sometimes called the "free reserve".

The trustees consider that the financial statements can be prepared on a going concern basis principally because of the and the Charity's high level of liquidity due to (1) the bulk of subscriptions are paid at the beginning of the year and (2) the tennis club sinking fund represents liabilities which are due, on average, a material way in the future.

STRUCTURE GOVERNANCE AND MANAGEMENT

Over the last few years, the trustees have planned the Charity's budgets in order to steadily improve the level of general reserves from deficit to surplus, which we believe is the prudent and correct course of action to adopt, however we have had to allocate funds to a major driveway refurbishment which has caused the general fund to fall into deficit. The driveway project is now underway and we are confident that the general reserves will move into surplus in the coming years.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)

The Charity is governed by its Board of trustees who are responsible for the overall strategy and control of the Charity and who meet at least six times a year. A list of trustees who have served during the year is set out below. All trustees give their time freely and no remuneration is paid although direct expenses are reimbursed.

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, procedures for recruitment, appointment, induction and training of its trustees. Trustees are elected at the Annual General Meeting which is normally held in the autumn. Under the rules of the Articles, the number of trustees should not be less than three and is not subject to any maximum. One trustee is nominated as Chairperson. Decisions are made at minuted board meetings.

RISK MANAGEMENT

The Board is responsible for overseeing the risks faced by the Charity and a formal review of risks is undertaken every 12 months. In doing this, the trustees have considered the risks faced by the Charity which include not only operational risks such as fire and accident but risks arising from ever-changing legislation and an increasingly litigious society.

The trustees have considered the impact of laws on safeguarding, equality of opportunity and disability access. The safety of the building is constantly under review. They believe that they have identified the major risks which the Charity faces and business and operational risks are as far as practicable covered by commercial insurances. Strategic risks are thought potentially to arise from legislative changes at either local or national level and these are monitored to the extent that the trustees are able.

TRUSTEES

The elected trustees at the date of this report and holding office during the period were as follows:

A J Crowe
S Graham appointed 16 July 2024
S D Gribbin
S Hobden
J J Powe
P Nation
C K Richardson
P A Simmonds
L A Webb

DECLARATION

In preparing this report the Charity has taken advantage of the small companies exemption provided by Section 415a of the Companies Act 2006.

This report was approved by the trustees on 24/12/2025 and signed on their behalf by:

Signed by:

085FD4B3ED7D438...
S D Gribbin (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DORSET LAWN TENNIS AND CROQUET CLUB LIMITED (Charity Registered Number 1171297)

FOR THE YEAR TO 31 MARCH 2025

I report to the trustees on my examination of the financial statements of the East Dorset Lawn Tennis & Croquet Club Limited (The Charity) for the year to 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

Responsibilities and basis of report As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity'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 ICAEW, 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 that in any material respect:

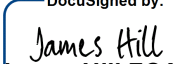
Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

The financial statements do not accord with those records; or

The financial statements 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

The financial statements 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 financial statements to be reached.

Docusigned by:

James Hill FCA
50914059459461...

**Hill Osborne
Chartered Accountants**

2 Winchester Place
Poole
Dorset BH15 1NX

Dated: 24/12/2025

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR TO 31 MARCH 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 TOTAL £	2024 Unrestricted Funds £
INCOME FROM :					
Donations and legacies	2	12,577	93,477	106,054	7,370
Income from charitable activities	3	396,677	0	396,677	183,825
Income from fundraising	4	33,214	0	33,214	46,598
Investment income - deposit interest		12,505	0	12,505	9,805
TOTAL INCOME		454,973	93,477	548,450	247,598
EXPENDITURE ON :					
Raising funds	5	0	0	0	6,737
Charitable activities :	6	261,152	14,236	275,389	196,862
TOTAL EXPENDITURE		261,152	14,236	275,388	203,599
NET INCOME and NET MOVEMENT IN FUNDS		193,821	79,241	273,062	43,999
Total funds brought forward		786,482	20,000	806,482	741,028
Other Movements	9	93,477	(93,477)	0	1,455
TOTAL FUNDS CARRIED FORWARD		1,073,780	5,764	1,079,544	786,482

The Notes on pages 8 to 12 form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2025

		2025 Unrestricted Funds £	2025 Restricted Funds £	2025 TOTAL £	2024 Unrestricted Funds £
FIXED ASSETS	Notes				
Tangible fixed assets	1(g) and 7				
Freehold land and buildings		324,666	0	324,666	129,288
Tennis courts		426,976	0	426,976	251,376
Fixtures and equipment		33,402	0	33,402	36,591
TOTAL FIXED ASSETS		785,044	0	785,044	417,255
Current assets					
Debtors and payments in advance		10,129	0	10,129	1,460
Cash at bank and in hand		406,215	5,764	411,979	499,159
		416,344	5,764	422,108	500,619
Creditors : Amounts falling due within one year	8	127,608	0	127,608	131,390
NET CURRENT ASSETS		288,736	5,764	294,500	369,229
TOTAL NET ASSETS		1,073,780	5,764	1,079,544	786,484
THE FUNDS OF THE CHARITY	9				
Restricted		0	5,764	5,764	0
Unrestricted		1,073,780	0	1,073,780	786,484
		1,073,780	5,764	1,079,544	786,484

The Notes on pages 8 to 12 form part of these financial statements.

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

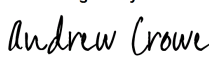
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

24/12/2025

Approved by the trustees on and signed on their behalf by :

DocuSigned by:

 Andrew Crowe
 A J Crowe (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2025

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value in accordance with the Companies Act 2006.

(b) Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. Thus the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

(c) Company status

The Charity is a company which is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Restricted funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity 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 Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Incoming resources

Income is recognised once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. All income and expenditure is recognised in the period to which it relates. New-members subscriptions received after the main playing season and partly relating to the following season are deferred to the following year. Income received in respect of life-membership subscriptions is credited in total on receipt. Legacies are included on receipt, or when there is reasonable certainty of receipt and a reliable indication of the amount. Income tax recoverable is recognised on receipt in relation to donations received under Gift Aid but is not specifically related to the original donation.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries and those costs associated with meeting the constitutional and statutory requirements of the Charity.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)****1 ACCOUNTING POLICIES (continued)****(g) Tangible fixed assets**

The Charity's freehold property is stated at historical cost as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value. No value is attached to the land as it is not expected to be realisable. The land is held under covenant and any proceeds are required to be donated to a similar Charity.

Functional assets used by the Charity are capitalised and written off over the trustee's best estimate of their useful lives at rates in the range 2-25% of cost. Assets costing less than £1,000 are written off as expenditure in the period of acquisition.

At each reporting end date the Charity reviews the carrying amounts of all tangible assets to determine whether there is any indication that their recoverable amounts have suffered any impairment loss, and the extent of those losses if appropriate.

(h) Retirement benefit obligations

The Charity operates a defined contribution pension plan for its employees, the cost for which is recognised in the statement of financial activities in the period in which the related service is provided.

2 DONATIONS AND LEGACIES

	2025	2025	2025	2024
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	TOTAL	TOTAL
	£	£	£	£
Donations: Donations and legacies	12,577	43,477	56,054	32,250
Grants		50,000	50,000	1,575
	12,577	93,477	106,054	33,825

3 INCOME FROM CHARITABLE ACTIVITIES

Subscriptions :	145,172	0	145,172	149,115
Income from sports activities	251,505	0	251,505	34,710
	396,677	0	396,677	183,825

4 INCOME FROM FUNDRAISING

Fireworks	0	0	0	20,120
Room and facility hire	21,420	0	21,420	14,734
Sponsorship and advertising	6,020	0	6,020	3,100
Bar/catering	5,774	0	5,774	8,644
	33,214	0	33,214	46,598

5 FUNDRAISING COSTS

Fireworks	0	0	0	6,737
	0	0	0	6,737

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)****6 COST OF CHARITABLE ACTIVITIES**

	2025	2025	2025	2024
Upkeep and maintenance	Unrestricted	Restricted		
	Funds	Funds	TOTAL	TOTAL
	£	£	£	
Grounds				
Employment costs	32,173	0	32,173	27,302
Grass treatment	11,880	0	11,880	14,187
Contractors	1,774	0	1,774	0
Fuels	233	0	233	301
Other grounds upkeep	9,178	0	9,178	4,356
	<u>55,238</u>	<u>0</u>	<u>55,238</u>	<u>46,146</u>
Projects				
Bamboo removal			0	30,846
Croquet lawn upgrade	0	14,236	14,236	4,157
Padel path	5,125	0	5,125	0
	<u>60,363</u>	<u>14,236</u>	<u>74,599</u>	<u>81,149</u>
Clubhouse				
Rates	5,286	0	5,286	1,824
Heat light and water	26,262	0	26,262	16,756
Insurance	6,322	0	6,322	5,479
Maintenance	11,022	0	11,022	7,701
Cleaning	9,784	0	9,784	7,820
Refuse collection	5,157	0	5,157	5,529
Security	1,853	0	1,853	1,755
Miscellaneous	5,596	0	5,596	3,134
	<u>71,280</u>	<u>0</u>	<u>71,280</u>	<u>49,998</u>
Total upkeep and maintenance	<u>131,643</u>	<u>14,236</u>	<u>145,879</u>	<u>131,147</u>
Costs of sports activities				
Association fees	2,095	0	2,095	3,441
Other sporting expenses	20,398	0	20,398	6,869
Small equipment	10,265	0	10,265	4,755
	<u>32,757</u>	<u>0</u>	<u>32,757</u>	<u>15,065</u>
Administration				
Telephone	456	0	456	857
Bank charges	205	0	205	264
Licenses	170	0	170	159
Miscellaneous	1,804	0	1,804	2,084
	<u>2,635</u>	<u>0</u>	<u>2,635</u>	<u>3,364</u>
Depreciation				
Buildings	24,709	0	24,709	9,180
Equipment	20,353	0	20,353	17,145
Tennis Courts	49,056	0	49,056	25,961
	<u>94,118</u>	<u>0</u>	<u>94,118</u>	<u>52,286</u>
Total cost of charitable activities	<u>261,152</u>	<u>14,236</u>	<u>275,389</u>	<u>201,862</u>

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)

7 TANGIBLE FIXED ASSETS (Unrestricted)

	Freehold buildings	Tennis courts/ floodlights	Equipment	Total
Cost/valuation :				
At 01.04.24	172,029	384,280	113,945	670,254
Additions	221,087	224,657	17,163	462,907
Disposals	(1,000)			(1,000)
At 31.03.25	392,116	608,937	131,108	1,132,161
Depreciation :				
At 01.04.24	42,741	132,905	77,354	253,000
Charge for the year	24,709	49,056	20,352	94,117
Disposals				0
At 31.03.25	67,450	181,961	97,706	347,117
Net book value :				
At 01.04.24	129,288	251,375	36,591	417,254
At 31.03.25	324,666	426,976	33,402	785,044

8 CREDITORS : Amounts falling due within one year

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 TOTAL £	2024 TOTAL
Trade creditors and accruals	12,164	0	12,164	4,571
Deferred subscription income	115,444	0	115,444	103,342
Deferred asphalt levy	0	0	0	23,477
	127,608	0	127,608	131,390

9 STATEMENT OF FUNDS

	Fixed Assets	Sinking Funds	Development Fund	General Fund	Total Funds
At 01.04.24	417,255	437,634	0	(48,407)	806,482
Net income for the year	0	0		273,062	273,062
Transfer to Tennis Sinking Fund	0	30,000		(30,000)	0
Transfer to Croquet Sinking Fund		(4,236)		4,236	0
Transfer to Padel Sinking Fund		25,000		(25,000)	0
Transfer to Other Sinking Funds	0	10,000		(10,000)	0
Depreciation	(94,117)	0		94,117	0
Fixed asset additions Restricted	73,477	0		(73,477)	0
Fixed asset additions Unrestricted	388,430	(201,228)		(187,202)	0
At 31.03.25	785,045	297,170	0	(2,671)	1,079,544

Sinking funds include the Tennis Sinking Fund of £232,465, a designated fund for the replacement of tennis courts, including floodlighting and fencing, a Padel Sinking Fund of £25,000, a Croquet Sinking Fund of £15,764 and a Club Sinking Fund for non sports related improvements amounting to £23,941.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2025 (CONTINUED)****10 EMPLOYEES**

The average number of persons, including directors, employed by the company during the year was as follows:

	FY25 Number	FY24 Number
Employees	1	1
	<u>1</u>	<u>1</u>

During the year there were no employees whose annual remuneration was more than £60,000.

11 CAPITAL COMMITMENTS

The total amount of capital commitments as at 31 March 2025 that are not included in the balance sheet total £12,367.

12 RELATED PARTY DISCLOSURES

In the course of its normal business activities, the Charity transacts with members of the company and companies controlled by members of the company. The trustees consider that these transactions are carried out on an arms length basis on normal commercial terms.

13 TRUSTEES' REMUNERATION AND BENEFITS

Two trustees were given honorary membership for the 2024-2025 membership year in recognition of past service to the club. There were no trustees' remuneration or other benefits for the year ended 31 March 2025.

Trustees' Expenses

For the year ended 31 March 2025, seven trustees received reimbursement of expenses for items shown below:

	FY25	FY24
Maintenance	1,236	900
Telephone	126	58
Equipment	8,591	1,107
Other grounds upkeep	320	286
Matches and tournaments	486	1,121
Administration miscellaneous	1,594	212
Fireworks	0	0
Association fees	1,680	1,486
	<u>14,033</u>	<u>5,170</u>

14 CONTROL

The Charity is controlled by its trustees acting in accordance with the terms of the governing documents.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

England & Wales - Charity number 1171297

Accounts

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

Charity Registered Number 1171297

Company Registered in England and Wales Number 10465307

ANNUAL REPORT (INCLUDING TRUSTEES' REPORT)

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2024

PRINCIPAL ADDRESS AND REGISTERED OFFICE

Salterns Road, Poole BH14 8BL

TRUSTEES

A J Crowe
S Graham
S D Gribbin
S Hobden
J J Powe
P Nation
C K Richardson
P A Simmonds
L A Webb

INDEPENDENT EXAMINER

Hill Osborne

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2024 INCLUDING DIRECTOR'S REPORT

The trustees, who are also directors for the purposes of the Companies Act 2006, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year to 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The primary purpose of the Charity as set out in the governing document is to provide sporting facilities for the benefit of the inhabitants of Poole and district and hence to improve their social welfare and condition. To this end, the Charity maintains and manages sports facilities comprising tennis courts, croquet courts and the organising of sporting activity including coaching, together with a function room, bar and cafe.

Activities and achievements

The Charity provides playing facilities which are unrivalled in the area and are not only available for use by schools and community interest groups but are able to host tennis and croquet events up to national level providing inspiration to aspiring champions. In addition to the annual Dorset Open Tennis Tournament, which is available to both juniors and adults, the tennis section organises a number of tournaments throughout the year at different levels. The Croquet Section runs a similarly broad range of events for both Golf and Association players. The Charity is located in a geographical area characterised by a high proportion of retired residents, it is a friendly and inclusive club that contributes significantly to the physical and mental health of its members.

The Charity held a number of major tennis tournaments and external competitions during the year. The tennis section was again awarded as a host venue for the LTA Summer County Cup as well as a hosting venue for qualifying rounds of the Junior County Cup and participation in the national Road to Wimbledon event.

We welcomed a number of tennis holiday weekend breaks during the grass court season and held our annual tennis club championship finals in July. Our coaching team under the banners East Dorset Tennis Academy and Friday Nite Little Stars offers support and recreational opportunities for adults and juniors from as young as 3 years old.

The Croquet section continued to thrive in terms of activities and competitive success. By the end of the year, player numbers were just above the maximum recommended by Croquet England for the number of courts, despite quite a few non-renewals at the start of the season. Most new members were at the 'senior' end of the age range, but a few bucked the trend, including one who was under 25. Given their recent recruiting success, the section has now decided to set a maximum of 130 members, which means that a waiting list may be necessary next season.

The five croquet courts continue to improve under the careful eye of our talented groundsman, but there is a growing recognition of the need to initiate a refurbishment programme in order to bring four of the courts up to the same standard as Court 1. This will start during the 2024/25 season. Wider improvements within the club (removal of bamboo and the construction of a gabion wall) disrupted play at the start of the year, but the work has been a success and it is hoped that it will have a positive longer-term effect on the drainage for two of the courts.

The croquet section hosted one of Croquet England's end-of-season finals (the Golf Croquet A-Level Series) in September, which is testament to the club's growing reputation as a reliable and welcoming venue for high-level events.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)

During the competitive season, the section fielded ten teams; four in national knock-out events; three in the South West Federation Leagues; and three in the Southern Federation leagues. Their playing record was impressive; between them the teams played 39 matches and won 28, achieving a remarkable win rate of 72%. They also brought back some trophies. The stand-out achievement was from the GC Murphy Shield team, who won the national event for the third time in five years (previously in 2019 and 2020), while our AC Longman Cup team did extremely well to reach the national final. In addition, the AC Federation team won the South West League, our GC Open team won the Southern Federation League, and our Short Croquet team won their divisions in both the Spring Tournament at Nailsea and the Autumn Tournament at Budleigh.

For Bridge, membership numbers continue to grow, we now run four popular sessions a week. We increased table money fees to £2 to help cover the costs of a Duplicate Dealing machine and various equipment to help automate the preparation of bridge hands and to assist with automated scoring with tablets. Two of our members voluntarily covered the costs for themselves to become bridge teachers, successfully passing the English Bridge Education & Development 2-day course. We've since started two sessions a week teaching 27 people to learn to play bridge, bringing in new people, and giving existing tennis and croquet members opportunities to expand their use of the club facilities. Overall, the bridge section is a very friendly and welcoming part of the Charity.

For a number of years we have researched the introduction of new sports to enhance our offering to members, the local community and further develop the charity's facilities. In June 2022, we submitted a planning application to erect two covered Padel Tennis courts which was approved in November 2022. We submitted a revised application in March 2023 to increase to three courts. Our plans were approved at a council planning meeting in January 2024. We started construction in the spring and opened to the public in July 2024.

Public benefit

As trustees we have regard to the Charity Commission's public benefit guidance and have taken it into account in all decision making. We are fully aware of our place in the wider community and believe that we have complied with our duty to have due regard to the published guidance on public benefit. Membership is open to all, including those with restricted ability to pay, who are part of the BCP Council Access to Leisure scheme.

FINANCIAL REVIEW

Position at year end

The Charity recorded slightly reduced net income of £65,454 for the year before transfer to the sinking fund. Total income increased slightly to £274,053 benefiting from an increase in donations and subscriptions which more than offset a decrease in grants. The largest element of income was from charitable activities of £183,825, which comprised subscriptions of £149,115 and income from sports activities of £34,710.

However, as with many businesses we battled against significant cost rises during the year and our expenses increased by 30% to £208,599 although this includes one off costs including £30,846 associated with bamboo removal to prevent costly damage to tennis courts and croquet lawns. Excluding these one off costs, the increase was 10% of which the principal elements were the upkeep and maintenance of the grounds £46,146, clubhouse £49,998 and depreciation of £52,286.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)

After deducting costs from income, there was a surplus of £65,454 for the year which has been transferred to reserves. The closing reserves were £806,482 and are represented principally by the fixed assets of the club and the sinking funds.

As at year end, we capitalised £116,641 of costs relating to the “in progress” installation of three new Padel Tennis Courts, which were opened to the public in July 2024.

Further details of the above items are set out in the accompanying financial statements.

Looking forward, there is no doubt that attracting new members and retaining them in future years forms the foundation of ensuring the ongoing success of the Charity in meeting its objectives. The cost of the facilities provided is far from insignificant and while there are always ways in which they can be enhanced the Charity must build the necessary funds after paying for day-to-day operations so that it can manage any downturns.

The Charity owes a great deal to volunteers, both players and non-players. Apart from contributing to the smooth running of the facilities and activities, their work saves the Charity a great deal of money that would otherwise have to be spent on outside help.

Reserves policy, reserves held and going concern

The reserves of the Charity are set out in note 9 of the accompanying financial statements. The largest elements of these reserves are fixed assets and the tennis sinking fund. These are commented on below.

The Charity's freehold land is held under covenant and by its nature, neither the land nor buildings are expected to be realisable.

In order to maintain LTA recognition and support, the Charity is expected to maintain a tennis sinking fund sufficient to finance the periodic replacement of the tennis playing surfaces and associated infrastructure. The fund is recalculated annually on the basis of the relevant expected lifespans and replacement costs. It is financed from the general fund and is maintained as a designated fund by the trustees.

After these elements are taken into account, the Charity had a deficit of general reserves (ie total reserves less those reserves represented by fixed assets or allocated for designated purposes) of £48,407. The general reserve represents the reserves of the Charity after excluding specific reserves which are either identified for future development purposes (such as the tennis sinking fund) or used to match not readily realisable assets such as the Charity's fixed assets, or funds received by the Charity but restricted to specific uses. This is why the general reserve is sometimes called the “free reserve”.

The trustees consider that the financial statements can be prepared on a going concern basis principally because of the and the Charity's high level of liquidity due to (1) the bulk of subscriptions are paid at the beginning of the year and (2) the tennis club sinking fund represents liabilities which are due, on average, a material way in the future.

STRUCTURE GOVERNANCE AND MANAGEMENT

Over the last few years, the trustees have planned the Charity's budgets in order to steadily improve the level of general reserves from deficit to surplus, which we believe is the prudent and correct course of action to adopt, however we have had to allocate funds to a major driveway refurbishment which has caused the general fund to fall into deficit. The driveway project is now underway and we are confident that the general reserves will move into surplus in the coming years.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)

The Charity is governed by its Board of trustees who are responsible for the overall strategy and control of the Charity and who meet at least six times a year. A list of trustees who have served during the year is set out below. All trustees give their time freely and no remuneration is paid although direct expenses are reimbursed.

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, procedures for recruitment, appointment, induction and training of its trustees. Trustees are elected at the Annual General Meeting which is normally held in the autumn. Under the rules of the Articles, the number of trustees should not be less than three and is not subject to any maximum. One trustee is nominated as Chairperson. Decisions are made at minuted board meetings.

RISK MANAGEMENT

The Board is responsible for overseeing the risks faced by the Charity and a formal review of risks is undertaken every 12 months. In doing this, the trustees have considered the risks faced by the Charity which include not only operational risks such as fire and accident but risks arising from ever-changing legislation and an increasingly litigious society.

The trustees have considered the impact of laws on safeguarding, equality of opportunity and disability access. The safety of the building is constantly under review. They believe that they have identified the major risks which the Charity faces and business and operational risks are as far as practicable covered by commercial insurances. Strategic risks are thought potentially to arise from legislative changes at either local or national level and these are monitored to the extent that the trustees are able.

TRUSTEES

The elected trustees at the date of this report and holding office during the period were as follows:

A J Crowe
S Graham appointed 16 July 2024
S D Gribbin
S Hobden
J J Powe
P Nation
C K Richardson
P A Simmonds
L A Webb

DECLARATION

In preparing this report the Charity has taken advantage of the small companies exemption provided by Section 415a of the Companies Act 2006.

This report was approved by the trustees on 29 November 2024 and signed on their behalf by:

Signed by:

085FD4B3ED7D438...
S D Gribbin (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DORSET LAWN TENNIS AND CROQUET CLUB LIMITED (Charity Registered Number 1171297)

FOR THE YEAR TO 31 MARCH 2024

I report to the trustees on my examination of the financial statements of the East Dorset Lawn Tennis & Croquet Club Limited (The Charity) for the year to 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

Responsibilities and basis of report As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity'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 ICAEW, 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 that in any material respect:

Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

The financial statements do not accord with those records; or

The financial statements 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

The financial statements 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 financial statements to be reached.

DocuSigned by:


Lucia Ball BFP FCA

**Hill Osborne
Chartered Accountants**

Tower House
Parkstone Road
Poole
BH15 2JH

Dated: 29/11/2024

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED**EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED****STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR TO 31 MARCH 2024**

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 TOTAL £	2023 TOTAL £
INCOME FROM :	1(d)				
Donations and legacies	2	7,370	26,455	33,825	26,746
Income from charitable activities	3	183,825	0	183,825	173,259
Income from fundraising	4	46,598	0	46,598	49,408
Investment income - deposit interest		9,805	0	9,805	5,317
TOTAL INCOME		247,598	26,455	274,053	254,730
EXPENDITURE ON :					
Raising funds	5	6,737	0	6,737	7,553
Charitable activities :	6	196,862	5,000	201,862	155,182
TOTAL EXPENDITURE		203,599	5,000	208,599	162,735
NET INCOME and NET MOVEMENT IN FUNDS		43,999	21,455	65,454	91,995
Total funds brought forward		741,028	0	741,028	649,033
Other Movements	9	1,455	(1,455)	0	0
TOTAL FUNDS CARRIED FORWARD		786,482	20,000	806,482	741,028

The Notes on pages 8 to 12 form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED**STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2024**

		2024 Unrestricted Funds	2024 Restricted Funds	2024 TOTAL	2023 TOTAL
	Notes	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	1(g) and 7				
Freehold land and buildings		129,288	0	129,288	138,468
Tennis courts		251,376	0	251,376	156,687
Fixtures and equipment		36,591	0	36,591	48,271
TOTAL FIXED ASSETS		417,255	0	417,255	343,426
Current assets					
Debtors and payments in advance		1,460	0	1,460	1,370
Cash at bank and in hand		499,159	20,000	519,159	514,422
		500,619	20,000	520,619	515,792
Creditors : Amounts falling due within one year	8	131,390	0	131,390	118,190
NET CURRENT ASSETS		369,229	20,000	389,229	397,602
TOTAL NET ASSETS		786,484	20,000	806,484	741,028
THE FUNDS OF THE CHARITY	9				
Restricted		0	20,000	20,000	0
Unrestricted		786,484	0	786,484	741,028
		786,484	20,000	806,484	741,028

The Notes on pages 8 to 12 form part of these financial statements.

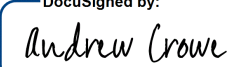
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

Approved by the trustees on 26 November 2024 and signed on their behalf by :

DocuSigned by:

 Andrew Crowe
 A J Crowe (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024

1 ACCOUNTING POLICIES

(a) Basis of accounting

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value in accordance with the Companies Act 2006.

(b) Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. Thus the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

(c) Company status

The Charity is a company which is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Restricted funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity 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 Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Incoming resources

Income is recognised once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. All income and expenditure is recognised in the period to which it relates. New-members subscriptions received after the main playing season and partly relating to the following season are deferred to the following year. Income received in respect of life-membership subscriptions is credited in total on receipt. Legacies are included on receipt, or when there is reasonable certainty of receipt and a reliable indication of the amount. Income tax recoverable is recognised on receipt in relation to donations received under Gift Aid but is not specifically related to the original donation.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries and those costs associated with meeting the constitutional and statutory requirements of the Charity.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

(g) Tangible fixed assets

The Charity's freehold property is stated at historical cost as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value. No value is attached to the land as it is not expected to be realisable. The land is held under covenant and any proceeds are required to be donated to a similar Charity.

Functional assets used by the Charity are capitalised and written off over the trustee's best estimate of their useful lives at rates in the range 2-25% of cost. Assets costing less than £1,000 are written off as expenditure in the period of acquisition.

At each reporting end date the Charity reviews the carrying amounts of all tangible assets to determine whether there is any indication that their recoverable amounts have suffered any impairment loss, and the extent of those losses if appropriate.

(h) Retirement benefit obligations

The Charity operates a defined contribution pension plan for its employees, the cost for which is recognised in the statement of financial activities in the period in which the related service is provided.

2 DONATIONS AND LEGACIES

	2024 Unrestricted Funds	2024 Restricted Funds	2024 TOTAL	2023 TOTAL
Donations: Donations and legacies	5,795	26,455	32,250	5,705
Grants	1,575	0	1,575	21,041
	7,370	26,455	33,825	26,746

3 INCOME FROM CHARITABLE ACTIVITIES

Subscriptions :	149,115	0	149,115	138,950
Income from sports activities	34,710	0	34,710	34,309
	183,825	0	183,825	173,259

4 INCOME FROM FUNDRAISING

Fireworks	20,120	0	20,120	22,052
Room and facility hire	14,734	0	14,734	16,487
Sponsorship and advertising	3,100	0	3,100	1,500
Bar/catering	8,644	0	8,644	9,369
	46,598	0	46,598	49,408

5 FUNDRAISING COSTS

Fireworks	6,737	0	6,737	7,553
	6,737	0	6,737	7,553

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)****6 COST OF CHARITABLE ACTIVITIES**

	2024	2024	2024	2023
Upkeep and maintenance	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
Grounds				
Employment costs	27,302	0	27,302	26,267
Grass treatment	14,187	0	14,187	10,459
Contractors	0	0	0	273
Fuels	301	0	301	385
Other grounds upkeep	4,356	0	4,356	4,012
	<u>46,146</u>	<u>0</u>	<u>46,146</u>	<u>41,396</u>
Projects				
Bamboo removal	25,846	5,000	30,846	0
Croquet lawn upgrade	4,157	0	4,157	0
Grass court improvements	0	0	0	7,956
	<u>76,149</u>	<u>5,000</u>	<u>81,149</u>	<u>49,352</u>
Clubhouse				
Rates	1,824	0	1,824	4,674
Heat light and water	16,756	0	16,756	16,029
Insurance	5,479	0	5,479	4,940
Maintenance	7,701	0	7,701	4,855
Cleaning	7,820	0	7,820	8,668
Refuse collection	5,529	0	5,529	4,473
Security	1,755	0	1,755	2,249
Miscellaneous	3,134	0	3,134	0
	<u>49,998</u>	<u>0</u>	<u>49,998</u>	<u>45,888</u>
Total upkeep and maintenance	<u>126,147</u>	<u>5,000</u>	<u>131,147</u>	<u>95,240</u>
Costs of sports activities				
Association fees	3,441	0	3,441	1,962
Matches and tournaments	6,869	0	6,869	5,101
Small equipment	4,755	0	4,755	1,965
	<u>15,065</u>	<u>0</u>	<u>15,065</u>	<u>9,028</u>
Administration				
Telephone	857	0	857	726
Bank charges	264	0	264	246
Licenses	159	0	159	826
Miscellaneous	2,084	0	2,084	1,836
	<u>3,364</u>	<u>0</u>	<u>3,364</u>	<u>3,634</u>
Depreciation				
Buildings	9,180	0	9,180	6,403
Equipment	17,145	0	17,145	25,560
Tennis Courts	25,961	0	25,961	15,317
	<u>52,286</u>	<u>0</u>	<u>52,286</u>	<u>47,280</u>
Total cost of charitable activities	<u>196,862</u>	<u>5,000</u>	<u>201,862</u>	<u>155,182</u>

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)

7 TANGIBLE FIXED ASSETS (Unrestricted)

	Freehold buildings	Tennis courts/ floodlights	Equipment	Total
Cost/valuation :				
At 01.04.23	172,029	263,631	108,480	544,140
Additions		120,650	5,465	126,115
Disposals				
At 31.03.24	172,029	384,281	113,945	670,255
Depreciation :				
At 01.04.23	33,561	106,944	60,209	200,714
Charge for the year	9,180	25,961	17,145	52,286
Disposals				
At 31.03.24	42,741	132,905	77,354	253,000
Net book value :				
At 01.04.23	138,468	156,687	48,271	343,426
At 31.03.24	129,288	251,376	36,591	417,255

8 CREDITORS : Amounts falling due within one year

	2024 Unrestricted Funds	2024 Restricted Funds	2024 TOTAL	2023 Unrestricted Funds
Trade creditors and accruals	4,571	0	4,571	1,879
Deferred subscription income	103,342	0	103,342	92,834
Deferred asphalt levy	23,477	0	23,477	23,477
	131,390	0	131,390	118,190

9 STATEMENT OF FUNDS

	Fixed Assets	Sinking Funds	General Fund	Total Funds
At 01.04.23	343,426	383,634	13,968	741,028
Net income for the year	0	0	65,454	65,454
Transfer to Tennis Sinking Fund	0	24,000	(24,000)	0
Transfer to Croquet Sinking Fund		20,000	(20,000)	
Transfer to Other Sinking Funds	0	10,000	(10,000)	0
Depreciation	(52,286)	0	52,286	0
Fixed asset additions Restricted	1,455	0	(1,455)	0
Fixed asset additions Unrestricted	124,660	0	(124,660)	0
At 31.03.24	417,255	437,634	(48,407)	806,482

Sinking funds include the Tennis Sinking Fund of £232,634, a designated fund for the replacement of tennis courts, including floodlighting and fencing, a Croquet Sinking Fund of £20,000 and a Club Sinking Fund for non sports related improvements such as the clubhouse and roadway. Other Sinking Funds amount to £185,000 relating to the board's commitment to resurface the driveway and car park (£145,000) and for other non sports related improvements (£40,000).

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2024 (CONTINUED)

10 EMPLOYEES

The average number of persons, including directors, employed by the company during the year was as follows:

	FY24 Number	FY23 Number
Employees	1	1
	<u>1</u>	<u>1</u>

During the year there were no employees whose annual remuneration was more than £60,000.

11 CAPITAL COMMITMENTS

The total amount of capital commitments as at 31 March 2024 that are not included in the balance sheet total £220,065.

12 RELATED PARTY DISCLOSURES

In the course of its normal business activities, the Charity transacts with members of the company and companies controlled by members of the company. The trustees consider that these transactions are carried out on an arms length basis on normal commercial terms.

13 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2024.

Trustees' Expenses

For the year ended 31 March 2024, six trustees received reimbursement of expenses for items shown below:

	FY24	FY23
Maintenance	900	273
Telephone	58	81
Equipment	1,107	2,081
Other grounds upkeep	286	133
Matches and tournaments	1,121	874
Administration miscellaneous	212	105
Fireworks	0	21
Association fees	1,486	0
	<u>5,170</u>	<u>3,568</u>

14 CONTROL

The Charity is controlled by its trustees acting in accordance with the terms of the governing documents.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

England & Wales - Charity number 1171297

Accounts

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

Charity Registered Number 1171297

Company Registered in England and Wales Number 10465307

ANNUAL REPORT (INCLUDING TRUSTEES' REPORT)

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2023

PRINCIPAL ADDRESS AND REGISTERED OFFICE

Salterns Road, Poole BH14 8BL

TRUSTEES

A J Crowe
S D Gribbin
S Hobden
J J Powe
P Nation
C K Richardson
P A Simmonds
L A Webb

INDEPENDENT EXAMINER

J K Hamann

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2023

The trustees, who are also directors for the purposes of the Companies Act 2006, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year to 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The primary purpose of the Charity as set out in the governing document is to provide sporting facilities for the benefit of the inhabitants of Poole and district and hence to improve their social welfare and condition. To this end, the Charity maintains and manages sports facilities comprising tennis courts, croquet courts and the organising of sporting activity including coaching, together with a function room, bar and cafe.

Activities and achievements

The Charity provides playing facilities which are unrivalled in the area and are not only available for use by schools and community interest groups but are able to host tennis and croquet events up to national level providing inspiration to aspiring champions. In addition to the annual Dorset Open Tennis Tournament, which is available to both juniors and adults, the tennis section organises a number of tournaments throughout the year at different levels. The Croquet Section runs a similarly broad range of events for both Golf and Association players. The Charity is located in a geographical area characterised by a high proportion of retired residents, it is a friendly and inclusive club that contributes significantly to the physical and mental health of its members.

The Charity held a number of major tennis tournaments and external competitions during the year. The tennis section was again awarded as a host venue for the LTA Summer County Cup as well as a hosting venue for qualifying rounds of the Junior County Cup and participation in the national Road to Wimbledon event.

We welcomed a number of tennis holiday weekend breaks during the grass court season and held our annual tennis club championship finals in July. Our coaching team under the banners East Dorset Tennis Academy and Friday Nite Little Stars offers support and recreational opportunities for adults and juniors from as young as 3 years old.

The Croquet section continued to thrive in player numbers, competitive success and status in world croquet. By the end of the year player numbers were up to the maximum recommended by the Croquet Association for the number of courts. Our three weekly 'Club' mornings - when everyone can join in and get the opportunity of playing with players of all standards – were frequently over-subscribed. The influx of new recruits appeared to comprise a younger demographic than some previous years, promising good outcomes for future years. No doubt many will be 'social players' enjoying the benefits of a mentally challenging game played with friends in the open air. But some were starting to show some promise of future competitive success, perhaps even aspiring to join our existing world-level players. The arrival of our new groundsman in early 2022 has made a significant difference to the quality of our croquet courts, which have attracted much praise from club members and visiting players alike. The croquet section hosted the Chairman's Salver in September, one of the Croquet Association's premier events. Being chosen to host such a high-level tournament is testament to the club's standing and reputation.

The section fielded ten teams in various regional and national events during the season. In Golf Croquet, our teams won both the Open and Intermediate leagues in the Southern Federation and one of our Association Croquet teams reached the final of the National Longman Cup. There was also plenty of individual success throughout the year and two members competed in the Golf Croquet World Championships in August. Seven of our players represented Dorset in the inter-county championships

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

for Golf Croquet and Association Croquet. Internal competitions were very well supported throughout the year.

For the Bridge section, despite other Bridge clubs both locally and nationally either struggling to return to numbers pre-COVID or continuing to play online, we have strongly bounced back with Bridge played on four occasions per week. Although many former Bridge section members didn't return to play Bridge, we have been successfully attracting new members, some being referred to our club by Bridge teachers in the local area. The concern for Bridge nationally is that the playing population is aging. To that aim we have plans for 2023/24 to introduce more automation and less manual paperwork in the playing of Bridge as well as in the preparation – having recently purchased a dealing machine and scoring tablets. We're also looking at training people to become formally recognised Bridge Club Directors and Bridge Teachers for Beginners.

During the year although we recruited a number of new members, overall the Charity saw its membership decrease slightly for both tennis and croquet. Tennis decreased its adult end of year membership although remaining over 300 and junior membership also decreased. Tennis continued to attract a number of new members both locally and from people new to the area but experienced a number of membership losses due to a similar churn rate to previous years. Croquet experienced a decline in overall members compared to the previous year which was very near to the Croquet Association recommended maximum for the number of courts available.

The charity continues to offer discounted memberships of up to 75% for players on low income and with disabilities under the BCP Council Access to Leisure scheme.

Once again we were able to host our annual community fireworks event and welcome almost 3,000 people from the local community to a safe and friendly environment.

Public benefit

As trustees we have regard to the Charity Commission's public benefit guidance and have taken it into account in all decision making. We are fully aware of our place in the wider community and believe that we have complied with our duty to have due regard to the published guidance on public benefit. Membership is open to all, including those with restricted ability to pay, who are part of the BCP Council Access to Leisure scheme.

FINANCIAL REVIEW

Position at year end

The Charity recorded slightly reduced net income of £91,995 for the year before transfer to the sinking fund. Total income increased slightly to £254,730 benefiting from an increase in grants of £8,641. The largest element of income was from charitable activities of £173,259, which comprised subscriptions of £138,950 and income from sports activities of £34,309.

However, as with many businesses we battled against significant cost rises during the year and our expenses increased by 15% to £155,182, of which the principal elements were the upkeep and maintenance of the grounds £49,352, clubhouse £45,888 and depreciation of £47,280.

After deducting costs from income, there was a surplus of £91,995 for the year which has been transferred to reserves. The closing reserves were £741,028 and are represented principally by the fixed assets of the club and the sinking fund.

Further details of the above items are set out in the accompanying financial statements.

Looking forward, there is no doubt that attracting new members and retaining them in future years forms the foundation of ensuring the ongoing success of the Charity in meeting its objectives. The

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

cost of the facilities provided is far from insignificant and while there are always ways in which they can be enhanced the Charity must build the necessary funds after paying for day-to-day operations so that it can manage any downturns.

The Charity owes a great deal to volunteers, both players and non-players. Apart from contributing to the smooth running of the facilities and activities, their work saves the Charity a great deal of money that would otherwise have to be spent on outside help.

Reserves policy, reserves held and going concern

The reserves of the Charity are set out in note 9 of the accompanying financial statements. The largest elements of these reserves are fixed assets and the tennis sinking fund. These are commented on below.

The Charity's freehold land is held under covenant and by its nature, neither the land nor buildings are expected to be realisable.

In order to maintain LTA recognition and support, the Charity is expected to maintain a tennis sinking fund sufficient to finance the periodic replacement of the tennis playing surfaces and associated infrastructure. The fund is recalculated annually on the basis of the relevant expected lifespans and replacement costs. It is financed from the general fund and is maintained as a designated fund by the trustees.

After these elements are taken into account, the Charity had a surplus of general reserves (ie total reserves less those reserves represented by fixed assets or allocated for designated purposes) of £13,968. The general reserve represents the reserves of the Charity after excluding specific reserves which are either identified for future development purposes (such as the tennis sinking fund), or used to match not readily realisable assets such as the Charity's fixed assets, or funds received by the Charity but restricted to specific uses. This is why the general reserve is sometimes called the "free reserve".

The trustees consider that the financial statements can be prepared on a going concern basis principally because of the surplus on the general reserves and the Charity's high level of liquidity due to (1) the bulk of subscriptions are paid at the beginning of the year and (2) the tennis club sinking fund represents liabilities which are due, on average, a material way in the future.

Over the last few years, the trustees have planned the Charity's budgets in order to steadily improve the level of general reserves from deficit to surplus, which we believe is the prudent and correct course of action to adopt.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is governed by its Board of trustees who are responsible for the overall strategy and control of the Charity and who meet at least six times a year. A list of trustees who have served during the year is set out below. All trustees give their time freely and no remuneration is paid although direct expenses are reimbursed.

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, procedures for recruitment, appointment, induction and training of its trustees. Trustees are elected at the Annual General Meeting which is normally held in the autumn. Under the rules of the Articles, the number of trustees should not be less than three and is not subject to any maximum. One trustee is nominated as Chairperson. Decisions are made at minuted board meetings.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

RISK MANAGEMENT

The Board is responsible for overseeing the risks faced by the Charity and a formal review of risks is undertaken every 12 months. In doing this, the trustees have considered the risks faced by the

Charity which include not only operational risks such as fire and accident but risks arising from ever-changing legislation and an increasingly litigious society.

The trustees have considered the impact of laws on safeguarding, equality of opportunity and disability access. The safety of the building is constantly under review. They believe that they have identified the major risks which the Charity faces and business and operational risks are as far as practicable covered by commercial insurances. Strategic risks are thought potentially to arise from legislative changes at either local or national level and these are monitored to the extent that the trustees are able.

TRUSTEES

The elected trustees at the date of this report and holding office during the period were as follows:

D E Brierley	resigned 18 January 2023
J C Clode	resigned 13 December 2022
A J Crowe	
S D Gribbin	
S Hobden	
J J Powe	appointed 13 December 2022
P Nation	
C K Richardson	
P A Simmonds	
L A Webb	

DECLARATION

In preparing this report the Charity has taken advantage of the small companies exemption provided by Section 415a of the Companies Act 2006.

This report was approved by the trustees on 3 November 2023 and signed on their behalf by:

S D Gribbin (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DORSET LAWN TENNIS AND CROQUET CLUB LIMITED (Charity Registered Number 1171297)

FOR THE YEAR TO 31 MARCH 2023

I report on the unaudited financial statements of the Charity for the year to 31 March 2023 set out on pages 6 to 12.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND THE INDEPENDENT EXAMINER

The Charity's trustees, who are also the directors for the purposes of company law, are responsible for the preparation of the financial statements. The Charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice 'Accounting and Reporting by Charities (FRS102)'

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

J K Hamann
7 Blake Hill Crescent
Poole BH14 8QW

3 November 2023

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 31 MARCH 2023

	Notes	2023 Unrestricted Funds	2023 Restricted Funds	2023 TOTAL	2022 TOTAL
INCOME FROM :	1(d)				
Donations and legacies	2	0	26,746	26,746	15,016
Income from charitable activities	3	173,259	0	173,259	174,353
Income from fundraising	4	49,408	0	49,408	44,034
Investment income - deposit interest		5,317	0	5,317	0
TOTAL INCOME		227,984	26,746	254,730	233,403
EXPENDITURE ON :					
Raising funds	5	7,553	0	7,553	3,620
Charitable activities :	6	155,182	0	155,182	135,002
TOTAL EXPENDITURE		162,735	0	162,735	138,622
NET INCOME and NET MOVEMENT IN FUNDS		65,249	26,746	91,995	94,781
Total funds brought forward		649,033	0	649,033	554,252
Other Movements	9	26,746	(26,746)	0	0
TOTAL FUNDS CARRIED FORWARD		741,028	0	741,028	649,033

The Notes on pages 8 to 12 form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2021

		2023	2023	2023	2022
		Unrestricted	Restricted	TOTAL	TOTAL
	Notes	Funds	Funds		
FIXED ASSETS					
Tangible fixed assets	1(g) and 7				
Freehold land and buildings		138,468	0	138,468	144,871
Tennis courts		156,687	0	156,687	119,356
Fixtures and equipment		48,271	0	48,271	28,976
TOTAL FIXED ASSETS		<u>343,426</u>	<u>0</u>	<u>343,426</u>	<u>293,203</u>
Current assets					
Debtors and payments in advance		1,370	0	1,370	6,744
Cash at bank and in hand		514,422	0	514,422	479,002
		<u>515,792</u>	<u>0</u>	<u>515,792</u>	<u>485,746</u>
Creditors : Amounts falling due within one year	8	118,190	0	118,190	129,916
NET CURRENT ASSETS		397,602	0	397,602	355,830
TOTAL NET ASSETS		<u>741,028</u>	<u>0</u>	<u>741,028</u>	<u>649,033</u>
THE FUNDS OF THE CHARITY	9				
Restricted		0	0	0	0
Unrestricted		741,028	0	741,028	649,033
		<u>741,028</u>	<u>0</u>	<u>741,028</u>	<u>649,033</u>

The Notes on pages 8 to 12 form part of these financial statements.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

Approved by the trustees on 3 November 2023 and signed on their behalf by :

A J Crowe (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - charities SORP (FRS 102 effective 1 January 2019)). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value in accordance with the Companies Act 2006.

(b) Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. Thus the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

(c) Company status

The Charity is a company which is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Restricted funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity 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 Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Incoming resources

Income is recognised once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. All income and expenditure is recognised in the period to which it relates. New-members subscriptions received after the main playing season and partly relating to the following season are deferred to the following year. Income received in respect of life-membership subscriptions is credited in total on receipt. Legacies are included on receipt, or when there is reasonable certainty of receipt and a reliable indication of the amount. Income tax recoverable is recognised on receipt in relation to donations received under Gift Aid but is not specifically related to the original donation.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries and those costs associated with meeting the constitutional and statutory requirements of the Charity.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

(g) Tangible fixed assets

The Charity's freehold property is stated at historical cost as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value. No value is attached to the land as it is not expected to be realisable. The land is held under covenant and any proceeds are required to be donated to a similar Charity.

Functional assets used by the Charity are capitalised and written off over the trustee's best estimate of their useful lives at rates in the range 2-25% of cost. Assets costing less than £1,000 are written off as expenditure in the period of acquisition.

At each reporting end date the Charity reviews the carrying amounts of all tangible assets to determine whether there is any indication that their recoverable amounts have suffered any impairment loss, and the extent of those losses if appropriate.

(h) Retirement benefit obligations

The Charity operates a defined contribution pension plan for its employees, the cost for which is recognised in the statement of financial activities in the period in which the related service is provided.

2 DONATIONS AND LEGACIES

	2023 Unrestricted Funds	2023 Restricted Funds	2023 TOTAL	2022 TOTAL
Donations: Donations and legacies	0	5,705	5,705	2,616
Grants	0	21,041	21,041	12,400
	0	26,746	26,746	15,016

3 INCOME FROM CHARITABLE ACTIVITIES

Subscriptions :	138,950	0	138,950	147,435
Income from sports activities	34,309	0	34,309	26,918
	173,259	0	173,259	174,353

4 INCOME FROM FUNDRAISING

Fireworks	22,052	0	22,052	25,539
Room and facility hire	16,487	0	16,487	10,128
Sponsorship and advertising	1,500	0	1,500	2,050
Bar/catering	9,369	0	9,369	6,317
	49,408	0	49,408	44,034

5 FUNDRAISING COSTS

Fireworks	7,553	0	7,553	3,620
	7,553	0	7,553	3,620

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

6 COST OF CHARITABLE ACTIVITIES

	2023	2023	2023	2022
Upkeep and maintenance	Unrestricted	Restricted		
	Funds	Funds	TOTAL	TOTAL
Grounds				
Employment costs	26,267	0	26,267	27,310
Grass treatment	10,459	0	10,459	8,174
Contractors	273	0	273	2,373
Equipment hire	0	0	0	3,034
Fuels	385	0	385	455
Other grounds upkeep	4,012	0	4,012	3,648
Projects				
Fencing	0	0	0	350
Grass court improvements	7,956	0	7,956	0
	<u>49,352</u>	<u>0</u>	<u>49,352</u>	<u>45,344</u>
Clubhouse				
Rates	4,674	0	4,674	0
Heat light and water	16,029	0	16,029	17,905
Insurance	4,940	0	4,940	2,976
Maintenance	4,855	0	4,855	6,435
Cleaning	8,668	0	8,668	8,820
Refuse collection	4,473	0	4,473	3,359
Security	2,249	0	2,249	2,413
Miscellaneous	0	0	0	2,083
	<u>45,888</u>	<u>0</u>	<u>45,888</u>	<u>43,991</u>
Total upkeep and maintenance	<u>95,240</u>	<u>0</u>	<u>95,240</u>	<u>89,335</u>
Costs of sports activities				
Association fees	1,962	0	1,962	2,899
Matches and tournaments	5,101	0	5,101	1,675
Small equipment	1,965	0	1,965	4,248
	<u>9,028</u>	<u>0</u>	<u>9,028</u>	<u>8,822</u>
Administration				
Telephone	726	0	726	650
Bank charges	246	0	246	283
Licenses	826	0	826	437
Legal costs	0	0	0	1,229
Miscellaneous	1,836	0	1,836	329
	<u>3,634</u>	<u>0</u>	<u>3,634</u>	<u>2,928</u>
Depreciation				
Buildings	6,403	0	6,403	6,478
Equipment	25,560	0	25,560	7,655
Tennis Courts	15,317	0	15,317	19,784
	<u>47,280</u>	<u>0</u>	<u>47,280</u>	<u>33,917</u>
Total cost of charitable activities	<u>155,182</u>	<u>0</u>	<u>155,182</u>	<u>135,002</u>

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

7 TANGIBLE FIXED ASSETS (Unrestricted)

	Freehold buildings	Tennis courts/ floodlights	Equipment	Total
Cost/valuation :				
At 01.04.22	172,029	200,740	73,868	446,637
Additions	0	62,891	34,612	97,503
At 31.03.23	172,029	263,631	108,480	544,140
Depreciation :				
At 01.04.22	27,158	81,384	44,892	153,434
Charge for the year	6,403	25,560	15,317	47,280
At 31.03.23	33,561	106,944	60,209	200,714
Net book value :				
At 01.04.22	144,871	119,356	28,976	293,203
At 31.03.23	138,468	156,687	48,271	343,426

8 CREDITORS : Amounts falling due within one year

	2023 Unrestricted Funds	2023 Restricted Funds	2023 TOTAL	2022 TOTAL
Trade creditors and accruals	1,879	0	1,879	7,568
Deferred subscription income	92,834	0	92,834	104,411
Deferred asphalt levy	23,477	0	23,477	17,937
	118,190	0	118,190	129,916

9 STATEMENT OF FUNDS

	Fixed Assets	Sinking Funds	General Fund	Total Funds
At 01.04.22	293,203	214,634	141,196	649,033
Net income for the year	0	0	91,995	91,995
Transfer to Tennis Sinking Fund	0	24,000	(24,000)	0
Transfer to Other Sinking Funds	0	145,000	(145,000)	0
Depreciation	(47,280)	0	47,280	0
Fixed asset additions Restricted	26,746	0	(26,746)	0
Fixed asset additions Unrestricted	70,757	0	(70,757)	0
At 31.03.23	343,426	383,634	13,968	741,028

Sinking funds include the Tennis Sinking Fund of £208,634, a designated fund for the replacement of tennis courts, including floodlighting and fencing, and a Club Sinking Fund for non sports related improvements such as the clubhouse and roadway. The £145,000 transfer to Other Sinking Funds during the year represents £135,000 relating to the board's commitment to resurface the driveway and car park, and £10,000 for other non sports related improvements, which now has a total balance of £40,000.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2023 (CONTINUED)

10 RELATED PARTY DISCLOSURES

In the course of its normal business activities, the Charity transacts with members of the company and companies controlled by members of the company. The trustees consider that these transactions are carried out on an arms length basis on normal commercial terms.

11 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2023.

Trustees' Expenses

For the year ended 31 March 2023, six trustees received reimbursement of expenses for items shown below:

Maintenance	273
Telephone	81
Equipment	2,081
Other grounds upkeep	133
Matches and tournaments	874
Administration miscellaneous	105
Fireworks	21
	<hr/>
	3,568

12 CONTROL

The Charity is controlled by its trustees acting in accordance with the terms of the governing documents.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

England & Wales - Charity number 1171297

Accounts

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

Charity Registered Number 1171297

Company Registered in England and Wales Number 10465307

ANNUAL REPORT (INCLUDING TRUSTEES' REPORT)

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2022

PRINCIPAL ADDRESS AND REGISTERED OFFICE

Salterns Road, Poole BH14 8BL

TRUSTEES

D E Brierley
J C Clode
A J Crowe
S D Gribbin
S Hobden
P Nation
C K Richardson
P A Simmonds
L A Webb

INDEPENDENT EXAMINER

J K Hamann

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2022

The trustees, who are also directors for the purposes of the Companies Act 2006, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year to 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

The primary purpose of the Charity as set out in the governing document is to provide sporting facilities for the benefit of the inhabitants of Poole and district and hence to improve their social welfare and condition. To this end, the Charity maintains and manages sports facilities comprising tennis courts, croquet courts and the organising of sporting activity including coaching, together with a function room, bar and cafe.

Activities and achievements

The Charity provides playing facilities which are unrivalled in the area and are not only available for use by schools and community interest groups but are able to host tennis and croquet events up to national level providing inspiration to aspiring champions. In addition to the annual Dorset Open Tennis Tournament, which is available to both juniors and adults, the tennis section organises a number of tournaments throughout the year at different levels. The Croquet Section runs a similarly broad range of events for both Golf and Association players. The Charity is located in a geographical area characterised by a high proportion of retired residents, it is a friendly and inclusive club that contributes significantly to the physical and mental health of its members.

The first national lockdown coincided with our annual membership renewal in March 2020 and although we could have faced a situation of reduced cashflow, members showed their support by continuing to recognise that the Charity still had expenses to meet even though it might be closed. The Trustees agreed to recognise this goodwill in this current year by offering subscription renewal credits to those members who had continued to support the Charity during this difficult time.

We continued to attract a number of new tennis members especially from local, predominantly indoor clubs, as people took advantage of being able to emerge from lockdown and play outdoors. Although we envisage that some may return to their original clubs, many have indicated that they preferred the atmosphere and friendliness of the Charity and plan to continue their membership into 2023.

We were able to host a number of tennis holiday weekend breaks during the grass court season. Additionally, we held our annual tennis club championships in September and for the first time for some years, a tennis junior club championships as well.

The Charity welcomed back a number of major tournaments and external competitions following their cancellation in 2020. For the first time in over ten years, the tennis section was awarded as a host venue for the LTA Summer County Cup. The croquet section proudly hosted the Association Home Internationals and a 2021 International Challenge Event causing the Croquet Gazette to report 'England won the AC Home Internationals in glorious sunshine at East Dorset in the second week of June'. Of course, we can only host these events because our grounds staff work so hard to make the grass courts up to an immaculate standard.

While many Croquet members were content to play just socially, the Charity's teams continued to be a competitive force, playing in both Southern and South-Western leagues. In Association, our team came top of the South Western Intermediate league. In Golf Croquet, we triumphed at the Southern Solstice Trophy.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2022 (CONTINUED)

International-level competitions were severely curtailed but two croquet members of the Charity were accepted for the 2022 World Golf Championships. Internal competitions were hesitantly announced and resumed despite some Covid-related restrictions still being in place. In the event, the hesitancy proved unjustified and the competitions were better supported than before lockdown.

For Bridge, during lockdown our membership of the English Bridge Union enabled members to take advantage of online play and during the past year as concern over the pandemic reduced, Bridge members welcomed the return of face to face play in the clubhouse.

During the year, we recruited a number of new members and overall the Charity saw its membership increase from new tennis and croquet members. Tennis increased its adult end of year membership remaining over 300 and junior membership increased again benefitting from last year's introduction of more imaginative subscription packages. Croquet experienced a surge of new members attracted by the opportunity post-lockdown to get out, meet new people, and get some body and brain exercise in the fresh air. Playing membership was very near the Croquet Association recommended maximum for the number of courts available. Careful scheduling and the new online booking system enabled both new and experienced players to get the best out of the courts.

Public benefit

As trustees we have regard to the Charity Commission's public benefit guidance and have taken it into account in all decision making. We are fully aware of our place in the wider community and believe that we have complied with our duty to have due regard to the published guidance on public benefit. Membership is open to all, including those with restricted ability to pay, who are part of the BCP Council Access to Leisure scheme.

FINANCIAL REVIEW

Position at year end

This has been a better year financially for the Charity, which recorded net income of £94,781 for the year before transfer to the sinking fund. Total income was £233,403, the largest element was income from charitable activities of £174,353, which comprised subscriptions of £147,435 and income from sports activities of £26,918.

Costs amounted to £135,002, of which the principal elements were the upkeep and maintenance of the grounds £45,344, clubhouse £43,991 and depreciation of £33,917.

After deducting costs from income, there was a surplus of £94,781 for the year which has been transferred to reserves. The closing reserves were £649,032 and are represented principally by the fixed assets of the club and the sinking fund.

Further details of the above items are set out in the accompanying financial statements.

Looking forward, there is no doubt that attracting new members and retaining them in future years forms the foundation of ensuring the ongoing success of the Charity in meeting its objectives. The cost of the facilities provided is far from insignificant and while there are always ways in which they can be enhanced the Charity must build the necessary funds after paying for day-to-day operations so that it can manage any downturns.

The Charity owes a great deal to volunteers, both players and non-players. Apart from contributing to the smooth running of the facilities and activities, their work saves the Charity a great deal of money that would otherwise have to be spent on outside help.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2022 (CONTINUED)

Reserves policy, reserves held and going concern

The reserves of the Charity are set out in note 9 of the accompanying financial statements. The largest elements of these reserves are fixed assets and the tennis sinking fund. These are commented on below.

The Charity's freehold land is held under covenant and by its nature, neither the land nor buildings are expected to be realisable.

In order to maintain LTA recognition and support, the Charity is expected to maintain a tennis sinking fund sufficient to finance the periodic replacement of the tennis playing surfaces and associated infrastructure. The fund is recalculated annually on the basis of the relevant expected lifespans and replacement costs. It is financed from the general fund and is maintained as a designated fund by the trustees.

After these elements are taken into account, the Charity had a surplus of general reserves (ie total reserves less those reserves represented by fixed assets or allocated for designated purposes) of £141,195. The general reserve represents the reserves of the Charity after excluding specific reserves which are either identified for future development purposes (such as the tennis sinking fund), or used to match not readily realisable assets such as the Charity's fixed assets, or funds received by the Charity but restricted to specific uses. This is why the general reserve is sometimes called the "free reserve".

The trustees consider that the financial statements can be prepared on a going concern basis principally because of the surplus on the general reserves and the Charity's high level of liquidity due to (1) the bulk of subscriptions are paid at the beginning of the year and (2) the tennis club sinking fund represents liabilities which are due, on average, a material way in the future.

Over the last few years, the trustees have planned the Charity's budgets in order to steadily improve the level of general reserves from deficit to surplus, which we believe is the prudent and correct course of action to adopt.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is governed by its Board of trustees who are responsible for the overall strategy and control of the Charity and who meet at least six times a year. A list of trustees who have served during the year is set out below. All trustees give their time freely and no remuneration is paid although direct expenses are reimbursed.

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, procedures for recruitment, appointment, induction and training of its trustees. Trustees are elected at the Annual General Meeting which is normally held in the autumn. Under the rules of the Articles, the number of trustees should not be less than three and is not subject to any maximum. One trustee is nominated as Chairperson. Decisions are made at minuted board meetings.

RISK MANAGEMENT

The Board is responsible for overseeing the risks faced by the Charity and a formal review of risks is undertaken every 12 months. In doing this, the trustees have considered the risks faced by the Charity which include not only operational risks such as fire and accident but risks arising from ever-changing legislation and an increasingly litigious society.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2022 (CONTINUED)

The trustees have considered the impact of laws on safeguarding, equality of opportunity and disability access. The safety of the building is constantly under review. They believe that they have identified the major risks which the Charity faces and business and operational risks are as far as practicable covered by commercial insurances. Strategic risks are thought potentially to arise from legislative changes at either local or national level and these are monitored to the extent that the trustees are able.

TRUSTEES

The elected trustees at the date of this report and holding office during the period were as follows:

D E Brierley	
J C Clode	appointed 6 September 2021
A J Crowe	appointed 24 May 2021
J Edwards	resigned 30 July 2021
S D Gribbin	
S Hobden	
I Marshall	resigned 24 May 2021
P Nation	appointed 29 November 2021
M J Rice	resigned 29 November 2021
C K Richardson	
P A Simmonds	
L A Webb	

DECLARATION

In preparing this report the Charity has taken advantage of the small companies exemption provided by Section 415a of the Companies Act 2006.

This report was approved by the trustees on 14 November 2022 and signed on their behalf by:

S D Gribbin (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DORSET LAWN TENNIS AND CROQUET CLUB LIMITED (Charity Registered Number 1171297)

FOR THE YEAR TO 31 MARCH 2022

I report on the unaudited financial statements of the Charity for the year to 31 March 2022 set out on pages 6 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND THE INDEPENDENT EXAMINER

The Charity's trustees, who are also the directors for the purposes of company law, are responsible for the preparation of the financial statements. The Charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice 'Accounting and Reporting by Charities (FRS102)'

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

J K Hamann
7 Blake Hill Crescent
Poole BH14 8QW

14 November 2022

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31 MARCH 2022

	Notes	2022 Unrestricted Funds	2022 Restricted Funds	2022 TOTAL	2021 TOTAL £
INCOME FROM :	1(d)				
Donations and legacies	2	15,016	0	15,016	90,191
Income from charitable activities	3	174,353	0	174,353	86,435
Income from fundraising	4	44,034	0	44,034	3,129
TOTAL INCOME		233,403	0	233,403	179,755
EXPENDITURE ON :					
Raising funds	5	3,620	0	3,620	0
Charitable activities	6	135,002	0	135,002	107,694
TOTAL EXPENDITURE		138,622	0	138,622	107,694
NET INCOME and NET MOVEMENT IN FUNDS		94,781	0	94,781	72,061
Total funds brought forward	9	554,251	0	554,251	482,190
TOTAL FUNDS CARRIED FORWARD		649,032	0	649,032	554,251

The Notes on pages 8 to 13 form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	TOTAL	TOTAL
		Funds	Funds		
FIXED ASSETS	Notes				
Tangible fixed assets	1(g) and 7				£
Freehold land and buildings		144,871	0	144,871	151,349
Tennis courts		119,356	0	119,356	136,244
Fixtures and equipment		28,976	0	28,976	34,081
TOTAL FIXED ASSETS		293,203	0	293,203	321,674
Current assets					
Debtors and payments in advance		6,744	0	6,744	72
Cash at bank and in hand		479,002	0	479,002	363,541
		485,746	0	485,746	363,613
Creditors : Amounts falling due within one year	8	129,916	0	129,916	131,036
NET CURRENT ASSETS		355,830	0	355,830	232,577
TOTAL NET ASSETS		649,033	0	649,033	554,251
THE FUNDS OF THE CHARITY	9				
Restricted		0	0	0	0
Unrestricted		649,033	0	649,033	554,251
		649,033	0	649,033	554,251

The Notes on pages 8 to 13 form part of these financial statements.

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

Approved by the trustees on 14 November 2022 and signed on their behalf by :

A J Crowe (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2022

1 ACCOUNTING POLICIES

(a) Basis of accounting

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - charities SORP (FRS 102 effective 1 January 2019)). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value in accordance with the Companies Act 2006.

(b) Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. Thus the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

(c) Company status

The Charity is a company which is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Restricted funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity 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 Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Incoming resources

Income is recognised once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. All income and expenditure is recognised in the period to which it relates. New-members subscriptions received after the main playing season and partly relating to the following season are deferred to the following year. Income received in respect of life-membership subscriptions is credited in total on receipt. Legacies are included on receipt, or when there is reasonable certainty of receipt and a reliable indication of the amount. Income tax recoverable is recognised on receipt in relation to donations received under Gift Aid but is not specifically related to the original donation.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries and those costs associated with meeting the constitutional and statutory requirements of the Charity.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2022 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

(g) Tangible fixed assets

The Charity's freehold property is stated at historical cost as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value. No value is attached to the land as it is not expected to be realisable. The land is held under covenant and any proceeds are required to be donated to a similar Charity.

Functional assets used by the Charity are capitalised and written off over the trustee's best estimate of their useful lives at rates in the range 2-25% of cost. Assets costing less than £1,000 are written off as expenditure in the period of acquisition.

At each reporting end date the Charity reviews the carrying amounts of all tangible assets to determine whether there is any indication that their recoverable amounts have suffered any impairment loss, and the extent of those losses if appropriate.

(h) Retirement benefit obligations

The Charity operates a defined contribution pension plan for its employees, the cost for which is recognised in the statement of financial activities in the period in which the related service is provided.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

2 DONATIONS AND LEGACIES

	2022	2022	2022	2021
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		£
Donations: Donations and legacies	2,616	0	2,616	50,691
Grants	12,400	0	12,400	39,500
	15,016	0	15,016	90,191

3 INCOME FROM CHARITABLE ACTIVITIES

Subscriptions :				
Tennis	112,101	0	112,101	52,611
Croquet	33,842	0	33,842	20,563
Bridge	1,492	0	1,492	298
Income from sports activities	26,918	0	26,918	12,963
	174,353	0	174,353	86,435

4 INCOME FROM FUNDRAISING

Fireworks	25,539	0	25,539	0
Room and facility hire	10,128	0	10,128	0
Sponsorship and advertising	2,050	0	2,050	3,600
Bar/catering	6,317	0	6,317	0
Events and miscellaneous	0	0	0	(471)
	44,034	0	44,034	3,129

5 FUNDRAISING COSTS

Fireworks	3,620	0	3,620	0
	3,620	0	3,620	0

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

6 COST OF CHARITABLE ACTIVITIES	2022	2022	2022	2021
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		£
Upkeep and maintenance				
Grounds				
Employment costs	27,310	0	27,310	25,468
Grass treatment	8,174	0	8,174	7,727
Contractors	2,373	0	2,373	2,403
Equipment hire	3,034	0	3,034	1,242
Fuels	455	0	455	687
Other grounds upkeep	3,648	0	3,648	2,812
Projects				
Fencing	350	0	350	0
	<u>45,344</u>	<u>0</u>	<u>45,344</u>	<u>40,339</u>
Clubhouse				
Heat light and water	17,905	0	17,905	9,187
Insurance	2,976	0	2,976	2,819
Maintenance	6,435	0	6,435	1,654
Cleaning	8,820	0	8,820	4,586
Refuse collection	3,359	0	3,359	1,700
Security	2,413	0	2,413	1,233
Miscellaneous	2,083	0	2,083	478
	<u>43,991</u>	<u>0</u>	<u>43,991</u>	<u>21,657</u>
Total upkeep and maintenance	<u>89,335</u>	<u>0</u>	<u>89,335</u>	<u>61,996</u>
Costs of sports activities				
Association fees	2,899	0	2,899	4,745
Matches and tournaments	1,675	0	1,675	0
Small equipment	4,248	0	4,248	0
	<u>8,822</u>	<u>0</u>	<u>8,822</u>	<u>4,745</u>
Administration				
Telephone	650	0	650	707
Bank charges	283	0	283	274
Licenses	437	0	437	1,721
Legal costs	1,229	0	1,229	0
Volunteer of Quarter	0	0	0	350
Miscellaneous	329	0	329	848
	<u>2,928</u>	<u>0</u>	<u>2,928</u>	<u>3,901</u>
Depreciation				
Buildings	6,478	0	6,478	5,668
Equipment	7,655	0	7,655	11,600
Tennis Courts	19,784	0	19,784	19,784
	<u>33,917</u>	<u>0</u>	<u>33,917</u>	<u>37,052</u>
Total cost of charitable activities	<u>135,002</u>	<u>0</u>	<u>135,002</u>	<u>107,694</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

7 TANGIBLE FIXED ASSETS (Unrestricted)

	Freehold buildings	Tennis courts/ floodlights	Equipment	Total £
Cost/valuation :				
At 01.04.21	172,029	197,844	71,318	441,191
Additions		2,896	2,550	5,446
At 31.03.22	172,029	200,740	73,868	446,637
Depreciation :				
At 01.04.21	20,680	61,600	37,237	119,517
Charge for the year	6,478	19,784	7,655	33,917
At 31.03.22	27,158	81,384	44,892	153,434
Net book value :				
At 01.04.21	151,349	136,244	34,081	321,674
At 31.03.22	144,871	119,356	28,976	293,203

8 CREDITORS : Amounts falling due within one year

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Trade creditors and accruals	7,568	0	7,568	24,616
Deferred subscription income	104,411	0	104,411	93,483
Deferred asphalt levy	17,937	0	17,937	12,937
	129,916	0	129,916	131,036

9 STATEMENT OF FUNDS

	Fixed Assets £	Sinking Funds £	General Fund £	Total Funds £
At 01.04.21	321,674	194,634	37,943	554,251
Net Income for the year			94,781	94,781
Transfer to Sinking Funds		22,896	(22,896)	0
Depreciation	(33,917)		33,917	0
Fixed asset additions unrestricted	5,446		(5,446)	0
of which tennis court additions charged to Tennis Sinking Fund		(2,896)	2,896	0
At 31.03.22	293,203	214,634	141,195	649,032

Sinking funds include the Tennis Sinking Fund of £184,634 a designated fund for the replacement of tennis courts, including floodlighting and fencing, and a club sinking fund for non sports related improvements such as the clubhouse and roadway.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

10 RELATED PARTY DISCLOSURES

In the course of its normal business activities, the Charity transacts with members of the company and companies controlled by members of the company, including DKHD Beverage Services Limited, a company controlled by members of the company and the operator of the Charity's bar. The trustees consider that these transactions are carried out on an arms length basis on normal commercial terms.

11 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2022.

Trustees' Expenses

For the year ended 31 March 2022, six trustees received reimbursement of expenses for items shown below:

	£
Maintenance	1,102
Small equipment	975
Other grounds upkeep	433
Matches and tournaments	356
Administration miscellaneous	314
Fireworks	230
	<u><u>3,410</u></u>

12 CONTROL

The Charity is controlled by its trustees acting in accordance with the terms of the governing documents.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

England & Wales - Charity number 1171297

Accounts

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

Charity Registered Number 1171297

Company Registered in England and Wales Number 10465307

ANNUAL REPORT (INCLUDING TRUSTEES' REPORT)

AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2021

PRINCIPAL ADDRESS AND REGISTERED OFFICE

Salterns Road, Poole BH14 8BL

TRUSTEES

D E Brierley
J C Clode
A J Crowe
S D Gribbin
S Hobden
P Nation
M J Rice
C K Richardson
P A Simmonds
L A Webb

INDEPENDENT EXAMINER

J K Hamann

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2021

The trustees, who are also directors for the purposes of the Companies Act 2006, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year to 31 March 2021.

OBJECTIVES AND ACTIVITIES

Objectives

The primary purpose of the Charity as set out in the governing document is to provide sporting facilities for the benefit of the inhabitants of Poole and district and hence to improve their social welfare and condition. To this end, the Charity maintains and manages sports facilities comprising tennis courts, croquet courts and the organising of sporting activity including coaching, together with a function room, bar and cafe.

Activities and achievements

The Charity provides playing facilities which are unrivalled in the area and are not only available for use by schools and community interest groups but are able to host tennis and croquet events up to national level providing inspiration to aspiring champions. In addition to the annual Dorset Open Tennis Tournament, which is available to both juniors and adults, the tennis section organises a number of tournaments throughout the year at different levels. The Croquet Section also runs a similarly broad range of events for both Golf and Association players. The Charity is located in a geographical area characterised by a high proportion of retired residents, it is a friendly and inclusive club that contributes significantly to the physical and mental health of its members.

The coronavirus pandemic caused substantial disruption to the Charity during the past year and beyond, as it was forced to close its principle activities on a number of occasions starting from late March 2020 until April 2021. These closures seriously disrupted all planned sporting activities and indoor events and functions.

The first lockdown coincided with our annual membership renewal and although we could have faced a situation of reduced cashflow, members showed their support by continuing to recognise that the Charity still had expenses to meet even though it might be closed for a period of time. The Trustees have agreed to recognise this goodwill in the following year's subscription renewal by offering credits to those members who had continued to support the club during this difficult time.

As soon as it was safe to do so, sporting activity resumed in May 2020. We took advantage of the downtime during lockdown to introduce a computerised membership, booking and contact management system, which helped to manage activities and communications when restrictions began to ease. We also gave priority to health awareness and social distancing including improved signage and on court and clubhouse hand sanitisers.

At first, sports returned as singles play only although soon expanded to doubles for tennis and croquet. For tennis, by carefully following the LTA guidance concerning the rule of six, we were able to manage limited club day like activity, which proved to be very popular with members.

Unfortunately, all major tournaments and external competitions were cancelled which was disappointing as for the first time in over ten years we had been awarded as a host venue for the LTA Summer County Cup and the grounds staff had worked hard to make the grass courts up to an immaculate standard.

During summer 2020, we were fortunate to attract a number of new tennis members especially from local predominantly indoor clubs, as people took advantage of being able to emerge from lockdown and play outdoors.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2021 (CONTINUED)

By late summer, restrictions had eased further and we were able to host a tennis holiday group for a weekend break. Additionally, we were able to hold our annual tennis club championships in September and for the first time for some years, a tennis junior club championships as well.

For Bridge, we took out membership of the English Bridge Union so that Bridge section members were able to take advantage of online play, which was well received by those who took part.

During the year, we recruited a number of new members and overall the Charity saw its membership increase mainly from new tennis members. Tennis increased its adult end of year membership to over 300 and junior membership also increased for the first time in a number of years as a result of more imaginative subscription packages.

Public benefit

As trustees we have regard to the Charity Commission's public benefit guidance and have taken it into account in all decision making. We are fully aware of our place in the wider community and believe that we have complied with our duty to have due regard to the published guidance on public benefit. Membership is open to all, including those with restricted ability to pay, who are part of the BCP Council Access to Leisure scheme.

FINANCIAL REVIEW

Position at year end

Although this has been a better year financially for the Charity, which recorded net income of £72,061 for the year before transfer to the sinking fund, had it not been for generous member donations and government grants and support the charity would have made a loss. Total income was £179,755, the largest element was income from grants, donations and legacies of £90,191, which comprised donations of £50,691 and grants of £39,500.

Costs amounted to £107,694, of which the principal elements were the upkeep and maintenance of the grounds £40,339, clubhouse £21,657 and depreciation of £37,052.

After deducting costs from income, there was a surplus of £72,061 for the year which has been transferred to reserves. The closing reserves were £554,251 and are represented principally by the fixed assets of the club and the sinking fund.

Further details of the above items are set out in the accompanying financial statements.

Looking forward, there is no doubt that attracting new members and retaining them in future years forms the foundation of ensuring the ongoing success of the Charity in meeting its objectives. The cost of the facilities provided is far from insignificant and while there are always ways in which they can be enhanced the Charity must build the necessary funds after paying for day-to-day operations.

The Charity owes a great deal to volunteers, both players and non-players. Apart from contributing to the smooth running of the facilities and activities, their work saves the Charity a great deal of money that would otherwise have to be spent on outside help.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2021 (CONTINUED)

Reserves policy, reserves held and going concern

The reserves of the Charity are set out in note 9 of the accompanying financial statements. The largest elements of these reserves are fixed assets and the tennis sinking fund. These are commented on below.

The Charity's freehold land is held under covenant and by its nature, neither the land nor buildings are expected to be realisable.

In order to maintain LTA recognition and support, the Charity is expected to maintain a tennis sinking fund sufficient to finance the periodic replacement of the tennis playing surfaces and associated infrastructure. The fund is recalculated annually on the basis of the relevant expected lifespans and replacement costs. It is financed from the general fund and is maintained as a designated fund by the trustees.

After these elements are taken into account, the Charity had a surplus of general reserves (ie total reserves less those reserves represented by fixed assets or allocated for designated purposes) of £37,943. The general reserve represents the reserves of the Charity after excluding specific reserves which are either identified for future development purposes (such as the tennis sinking fund), or used to match not readily realisable assets such as the Charity's fixed assets, or funds received by the Charity but restricted to specific uses. This is why the general reserve is sometimes called the "free reserve".

The trustees consider that the financial statements can be prepared on a going concern basis principally because of the surplus on the general reserves and the Charity's high level of liquidity due to (1) the bulk of subscriptions are paid at the beginning of the year and (2) the tennis club sinking fund represents liabilities which are due, on average, a material way in the future.

It is the intention of the trustees to plan the budgets of the Charity in order to steadily increase this surplus which we believe is the prudent and correct course of action to adopt.

STRUCTURE GOVERNANCE AND MANAGEMENT

The Charity is governed by its Board of trustees who are responsible for the overall strategy and control of the Charity and who meet at least six times a year. A list of trustees who have served during the year is set out below. All trustees give their time freely and no remuneration is paid although direct expenses are reimbursed.

The trustees are chosen to ensure the board had 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, procedures for recruitment, appointment, induction and training of its trustees. Trustees are elected at the Annual General Meeting which is normally held in the autumn. Under the rules of the Articles, the number of trustees should not be less than three and is not subject to any maximum. One trustee is nominated as Chairperson. Decisions are made at minuted board meetings.

RISK MANAGEMENT

The Board is responsible for overseeing the risks faced by the Charity and a formal review of risks is undertaken every 12 months. In doing this, the trustees have considered the risks faced by the Charity which include not only operational risks such as fire and accident but risks arising from ever-changing legislation and an increasingly litigious society.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR TO 31 MARCH 2021 (CONTINUED)

The trustees have considered the impact of laws on safeguarding, equality of opportunity and disability access. The safety of the building is constantly under review. They believe that they have identified the major risks which the Charity faces and business and operational risks are as far as practicable covered by commercial insurances. Strategic risks are thought potentially to arise from legislative changes at either local or national level and these are monitored to the extent that the trustees are able.

TRUSTEES

The elected trustees at the date of this report and holding office during the period were as follows:

D L Adams	resigned 15 March 2021
D E Brierley	
J C Clode	appointed 6 September 2021
A J Crowe	appointed 24 May 2021
J Edwards	resigned 30 July 2021
S D Gribbin	
S Hobden	appointed 15 March 2021
MK Isles	resigned 3 August 2020
I Marshall	resigned 24 May 2021
P Nation	appointed 29 November 2021
M J Rice	resigned 29 November 2021
C K Richardson	
P A Simmonds	
L A Webb	

DECLARATION

In preparing this report the Charity has taken advantage of the small companies exemption provided by Section 415a of the Companies Act 2006.

This report was approved by the trustees on 29 November 2021 and signed on their behalf by:

M J Rice (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DORSET LAWN TENNIS AND CROQUET CLUB LIMITED (Charity Registered Number 1171297)

FOR THE YEAR TO 31 MARCH 2021

I report on the unaudited financial statements of the Charity for the year to 31 March 2021 set out on pages 6 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND THE INDEPENDENT EXAMINER

The Charity's trustees, who are also the directors for the purposes of company law, are responsible for the preparation of the financial statements. The Charity's trustees consider that an audit is not required for this period (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the Charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice 'Accounting and Reporting by Charities (FRS102)'

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

J K Hamann
7 Blake Hill Crescent
Poole BH14 8QW

29 November 2021

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 31 MARCH 2021

		2021	2021	2021	2020
		Unrestricted	Restricted		
	Notes	Funds	Funds	TOTAL	TOTAL
INCOME FROM :	1(e)	£	£	£	£
Donations and legacies	2	59,451	30,740	90,191	3,075
Income from charitable activities	3	86,435	0	86,435	139,465
Income from fundraising	4	3,129	0	3,129	20,931
TOTAL INCOME		149,015	30,740	179,755	163,471
EXPENDITURE ON :					
Raising funds	5	0	0	0	6,100
Charitable activities :	6	107,694	0	107,694	132,086
TOTAL EXPENDITURE		107,694	0	107,694	138,186
NET INCOME and NET MOVEMENT IN FUNDS		41,321	30,740	72,061	25,285
Total funds brought forward		482,190	0	482,190	456,205
Other Movements	9	30,740	(30,740)	0	0
TOTAL FUNDS CARRIED FORWARD		554,251	0	554,251	481,490

The Notes on pages 8 to 13 form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2021

		2021	2021	2021	2020
		Unrestricted	Restricted	TOTAL	TOTAL
		Funds	Funds		
FIXED ASSETS	Notes				
Tangible fixed assets	1(g) and 7	£	£	£	£
Freehold land and buildings		151,349	0	151,349	145,488
Tennis courts		136,244	0	136,244	156,028
Fixtures and equipment		34,081	0	34,081	17,221
TOTAL FIXED ASSETS		321,674	0	321,674	318,737
Current assets					
Stocks		0	0	0	0
Debtors and payments in advance		72	0	72	574
Grants receivable		0	0	0	0
Cash at bank and in hand		363,541	0	363,541	237,256
		363,613	0	363,613	237,830
Creditors : Amounts falling due within one year	8	131,036	0	131,036	74,378
NET CURRENT ASSETS		232,577	0	232,577	163,453
TOTAL NET ASSETS		554,251	0	554,251	482,190
THE FUNDS OF THE CHARITY	9				
Restricted		0	0	0	0
Unrestricted		554,251	0	554,251	482,190
		554,251	0	554,251	482,190

The Notes on pages 8 to 13 form part of these financial statements.

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

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

Approved by the trustees on 29 November 2021 and signed on their behalf by :

MJ Rice (Trustee)

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2021

1 ACCOUNTING POLICIES

(a) Basis of accounting

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - charities SORP (FRS 102)). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value in accordance with the Companies Act 2006.

(b) Going concern

At the time of approving the financial statements the trustees have a reasonable expectation that the Charity has adequate resources to continue its operational existence for the foreseeable future. Thus the Trustees have adopted the going concern basis of accounting in preparing the financial statements.

(c) Company status

The Charity is a company which is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Restricted funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity 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 Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(e) Incoming resources

Income is recognised once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. All income and expenditure is recognised in the period to which it relates. New-members subscriptions received after the main playing season and partly relating to the following season are deferred to the following year. Income received in respect of life-membership subscriptions is credited in total on receipt. Legacies are included on receipt, or when there is reasonable certainty of receipt and a reliable indication of the amount. Income tax recoverable is recognised on receipt in relation to donations received under Gift Aid but is not specifically related to the original donation.

(f) Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs can not be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries and those costs associated with meeting the constitutional and statutory requirements of the Charity.

EAST DORSET LAWN TENNIS & CROQUET CLUB LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2021 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

(g) Tangible fixed assets

The Charity's freehold property is stated at historical cost as modified by the inclusion of the Charity's fixed assets at commencement of operations at fair value. No value is attached to the land as it is not expected to be realisable. The land is held under covenant and any proceeds are required to be donated to a similar Charity.

Functional assets used by the Charity are capitalised and written off over the trustee's best estimate of their useful lives at rates in the range 2-25% of cost. Assets costing less than £1,000 are written off as expenditure in the period of acquisition.

At each reporting end date the Charity reviews the carrying amounts of all tangible assets to determine whether there is any indication that their recoverable amounts have suffered any impairment loss, and the extent of those losses if appropriate.

(h) Stocks

Stocks are stated at the lower of cost and net realisable value.

(i) Members' bonds

Members' bonds are redeemable at call, have coupons between 4% and 5% and are shown at their contractual repayment amount. Membership discount in lieu of interest is charged against subscription income.

(j) Retirement benefit obligations

The Charity operates a defined contribution pension plan for its employees, the cost for which is recognised in the statement of financial activities in the period in which the related service is provided.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

2 DONATIONS AND LEGACIES

	2021	2021	2021	2020
	Unrestricted	Restricted		
	Funds	Funds	TOTAL	TOTAL
	£	£	£	£
Donations: Donations and legacies	19,951	30,740	50,691	75
Grants	39,500	0	39,500	3,000
	59,451	30,740	90,191	3,075

3 INCOME FROM CHARITABLE ACTIVITIES

Subscriptions :				
Tennis	52,611	0	52,611	75,679
Croquet	20,563	0	20,563	29,580
Bridge Subscriptions	298	0	298	6,662
Fees	0	0	0	4,855
Income from sports activities	12,963	0	12,963	22,635
Miscellaneous	0	0	0	54
	86,435	0	86,435	139,465

4 INCOME FROM FUNDRAISING

Fireworks	0	0	0	2,693
Room and facility hire	0	0	0	9,304
Sponsorship and advertising	3,600	0	3,600	600
Bar/catering	0	0	0	6,535
Events and miscellaneous	(471)	0	(471)	1,799
	3,129	0	3,129	20,931

5 FUNDRAISING COSTS

Fireworks	0	0	0	6,070
Advertising and promotion	0	0	0	30
	0	0	0	6,100

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

6 COST OF CHARITABLE ACTIVITIES	2021	2021	2021	2020
	Unrestricted Funds £	Restricted Funds £	TOTAL £	TOTAL £
Upkeep and maintenance				
Grounds				
Employment costs	25,468	0	25,468	27,798
Grass treatment	7,727	0	7,727	5,974
Contractors	2,403	0	2,403	3,629
Equipment hire	1,242	0	1,242	0
Fuels	687	0	687	889
Other grounds upkeep	2,812	0	2,812	4,177
Projects				
Fencing	0	0	0	2,814
Grass court improvements	0	0	0	3,519
	<u>40,339</u>	<u>0</u>	<u>40,339</u>	<u>48,800</u>
Clubhouse				
Rates	0	0	0	2,627
Heat light and water	9,187	0	9,187	9,628
Insurance	2,819	0	2,819	2,612
Maintenance	1,654	0	1,654	2,669
Cleaning	4,586	0	4,586	9,215
Refuse collection	1,700	0	1,700	5,495
Security	1,233	0	1,233	1,009
Miscellaneous	478	0	478	1,218
	<u>21,657</u>	<u>0</u>	<u>21,657</u>	<u>34,473</u>
Total upkeep and maintenance	<u>61,996</u>	<u>0</u>	<u>61,996</u>	<u>83,273</u>
Costs of sports activities				
Association fees	4,745	0	4,745	2,717
Matches and tournaments	0	0	0	10,021
	<u>4,745</u>	<u>0</u>	<u>4,745</u>	<u>12,738</u>
Administration				
Printing, stationery and general postage	0	0	0	141
Telephone	708	0	708	856
Bank charges	274	0	274	825
Licenses	1,721	0	1,721	1,012
Volunteer of Quarter	350	0	350	250
Miscellaneous	848	0	848	542
	<u>3,901</u>	<u>0</u>	<u>3,901</u>	<u>3,626</u>
Depreciation				
Buildings	5,668	0	5,668	5,084
Equipment	11,600	0	11,600	9,712
Tennis Courts	19,784	0	19,784	17,653
	<u>37,052</u>	<u>0</u>	<u>37,052</u>	<u>32,449</u>
Total cost of charitable activities	<u>107,694</u>	<u>0</u>	<u>107,694</u>	<u>132,086</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

7 TANGIBLE FIXED ASSETS (Unrestricted)

	Freehold buildings	Tennis courts/ floodlights	Equipment	Total
Cost/valuation :	£	£	£	£
At 1 April 2020	160,500	197,844	42,858	401,202
Additions	11,529		28,460	39,989
At 31 March 2021	172,029	197,844	71,318	441,191
Depreciation :				
At 1 April 2020	15,012	41,816	25,637	82,465
Charge for the year	5,668	19,784	11,600	37,052
At 31 March 2021	20,680	61,600	37,237	119,517
Net book value :				
At 1 April 2020	145,488	156,028	17,221	318,737
At 31 March 2021	151,349	136,244	34,081	321,674

8 CREDITORS : Amounts falling due within one year

	2021 Unrestricted Funds	2021 Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Trade creditors and accruals	24,616	0	24,616	6,130
Deferred subscription income	93,483	0	93,483	52,911
Deferred asphalt levy	12,937	0	12,937	7,937
Members' bonds	0	0	0	7,400
	131,036	0	131,036	74,378

9 STATEMENT OF FUNDS

	Fixed Assets	Tennis Sinking Fund	General Fund	Restricted Fund	Total Funds
	£	£	£		£
At 1 April 2020	318,737	163,322	131	0	482,190
Net income for the year			41,321	30,740	72,061
Transfer to Tennis Sinking Fund		31,312	(31,312)		0
Fixed asset additions Restricted	30,740			(30,740)	0
Fixed asset additions Unrestricted	9,249		(9,249)		0
Depreciation	(37,052)		37,052		0
At 31 March 2021	321,674	194,634	37,943	0	554,251

Club sinking funds include the tennis sinking fund of £174,634 a designated fund for the replacement of tennis courts, including floodlighting and fencing and a club sinking fund for non sports related club improvements, such as the clubhouse and roadway.

10 RELATED PARTY DISCLOSURES

In the course of its normal business activities, the Charity transacts with members of the company and companies controlled by members of the company, including DKHD Beverage Services Limited, a company controlled by members of the company and the operator of the Charity's bar. The trustees consider that these transactions are carried out on an arms length basis on normal commercial terms.

11 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2021.

Trustees' Expenses

For the year ended 31 March 2021, seven trustees received reimbursement of expenses for items shown below:

	£
Bar/Catering	38
Grounds Employment Costs	6
Clubhouse Maintenance	156
Clubhouse Miscellaneous	34
Cost of Sports Association Fees	1,320
Administration Telephone	30
Administration Licenses	144
Administration Volunteer of the Quarter	350
Administration Miscellaneous	13
Freehold Building Additions	1,660
	<u>3,751</u>

12 CONTROL

The Charity is controlled by its trustees acting in accordance with the terms of the governing documents.