

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

| | | 2022 | 2022 | 2022 | 2021 |
|---|-------|----------------|------------|----------------|----------------|
| | Notes | Unrestricted | Restricted | TOTAL | TOTAL |
| | 1(d) | Funds | Funds | | £ |
| INCOME FROM : | | | | | |
| 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 | | |
| Upkeep and maintenance | Funds | Funds | TOTAL | TOTAL |
| | | | | £ |
| 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>3,410</u> |

12 CONTROL

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