

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

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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

		2023	2023	2023	2022
	Notes	Unrestricted	Restricted	TOTAL	TOTAL
	1(d)	Funds	Funds		
INCOME FROM :					
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 Unrestricted Funds	2023 Restricted Funds	2023 TOTAL	2022 TOTAL
FIXED ASSETS	Notes				
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		343,426	0	343,426	293,203
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
		515,792	0	515,792	485,746
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		741,028	0	741,028	649,033
THE FUNDS OF THE CHARITY	9				
Restricted		0	0	0	0
Unrestricted		741,028	0	741,028	649,033
		741,028	0	741,028	649,033

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 Unrestricted Funds	2023 Restricted Funds	2023 TOTAL	2022 TOTAL
Upkeep and maintenance				
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.