

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.

24/12/2025

This report was approved by the trustees on 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:

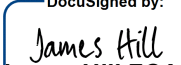
Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;
or

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
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**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**

		2025	2025	2025	2024
	Notes	Unrestricted	Restricted	TOTAL	Unrestricted
		Funds	Funds		Funds
		£	£	£	£
INCOME FROM :	1(d)				
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	2025	2025	2024
		Unrestricted	Restricted	TOTAL	Unrestricted
		Funds	Funds	Funds	Funds
	Notes	£	£	£	£
FIXED ASSETS					
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 Unrestricted Funds £	2025 Restricted Funds £	2025 TOTAL £	2024 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

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
	14,033	5,170

14 CONTROL

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