

# YEAR ELEVEN REPORT

## 2023/2024

## Bright Ideas for Tennis - Chairman's Statement

During 2023/24, Bright Ideas for Tennis continued to increase its focus towards our inclusive coaching programme, I Play 30. We opened a further 38 new venues (including our first in Wales) and now provide free tennis coaching to over 1,300 players weekly. These sessions deliver massive benefits to all, and our player, tennis coach, carer, volunteer and parent case studies certainly back this up...

Our Charity Open Days continue to form the backbone of our club fundraising activity.

We collaborated with 29 new venues this year and, as well as raising vital funds for these community hubs, we have also built further great relationships with club coaches and committees which will hopefully lead to an expansion within our I Play 30 sessions in the future.

### Playing Tennis, Learning Life Skills

Each venue enriches so many lives, and not just our players. Coaches, volunteers, parents, siblings and teachers all benefit too.

As well as making new friends whilst playing a fun outdoor activity, we feel that, using tennis as the vehicle, we are also teaching qualities such as communication, collaboration, concentration, resilience and self confidence – transferable skills that are potentially life changing for our participants.

Whether a player wants to strive for a Paralympic medal, pursue tennis as a potential career path, or simply wants to learn a new skill whilst having fun, we feel that we offer an encouraging environment for all players to achieve their ambitions.

All coaches and volunteers receive disability awareness training prior to delivering their weekly sessions, and this too promotes their own personal development for the better. All helpers find the sessions “personally rewarding” and are happy to be “giving something back whilst offering opportunities to those that ordinarily wouldn’t get the chance”.

# YEAR ELEVEN REPORT

## 2023/2024

### **Appreciation for our Fundraisers/Recognising the work of our Volunteers**

Bright Ideas for Tennis would not be able to deliver our work without the enormous contribution from both our volunteers and fundraisers. Each year, we do our best to recognise this help and, although it is impossible to reward all volunteers, we do our best to make all feel appreciated.

We gift many tickets to the Davis Cup matches, Wimbledon and the other grass court summer events to our I Play 30 coaches and volunteers. We also provide free termly webinars to all coaches and volunteers, where our Bright Ideas for Tennis team provide ongoing support in the form of ongoing mentoring, answering any questions, and sharing best practice amongst I Play 30 venues.

In December, Bright Ideas for Tennis celebrated 10 years of operation by inviting past and present donors and supporters to an Christmas dinner at Bocket Hall. Guests were treated to insightful interviews with former World number 1 Joe Salisbury, GB Davis Cup Champion Dom Inglot, and multiple Paralympic medallist (and Bright Ideas for Tennis trustee) Lucy Shuker. Tennis impersonator, Josh Berry rounded off a fantastic day for all.

Top fundraisers from our 24hr Tennis Marathon were invited to The Championships, Wimbledon in July. They were joined by a selection of our I Play 30 participants. All guests were treated to 'behind the scenes' access including player practice courts and lounges. Selfies with, and autographs from, the worlds best tennis stars was a massive highlight of the day.

*Stuart Rhodes,  
Chair of Trustees*

## AT A GLANCE

**£85K**

*Raised*

**1710**

*Direct Lives Enriched*

**29**

*Charity Open Days*

**38**

*I Play 30 New Venues*

## ACHIEVEMENTS AND PERFORMANCE

2023/24 was another successful year for Bright Ideas for Tennis. We delivered 29 Charity Open Days, coached 1900 players, raising just under £25K, resulting in approx 800 hours of free community tennis sessions.

Our 4th Schools 24hr Tennis Marathon took place in February, raising a massive £41K that will be used specifically to expand our inclusive tennis programme, **I Play 30**. Our highest fundraisers, Manchester Grammar, have been rewarded with tickets to the upcoming GB Davis Cup matches in September, but the icing on the cake will be meeting the GB team in person, a treat organised by Bright Ideas for Tennis as a token of our appreciation.

In June, we were very excited to collaborate with Hadley Wood LTC to host our 1st Disability Tennis Festival. Three SEN schools attended the Festival on a gloriously sunny day. Players experienced a fantastic day, comprising a lot of fun and some 'soft' competition. All participants left with a big smile on their faces after receiving medals, certificates and home made cup cakes! This is certainly something that we'd like to expand upon in 2025.





## INCLUSION

In February, **Bright Ideas for Tennis** hosted our 11th 24hr Tennis Marathon, but our 4th involving schools. It was our best event to date. Pupils not only enjoyed a fantastic tennis experience, mixing in with current and former GB Davis Cup/ Billie Jean King Cup stars, but they were also able to see a selection of our **I Play 30** participants playing alongside them.

Watching blind tennis players rallying with wheelchair users, LD, and deaf players really brought home to all pupils the real reason why we were running the event, that being to provide more opportunities, particularly to those with a disability, to play tennis.

To make inclusive tennis a little more real, our pros and pupils were also able to play tennis in a wheelchair or whilst wearing blind simulation goggles.

The feedback was fantastic, it really brought the various disabilities to life, awe and respect was overwhelming, and there was a unanimous agreement that our disabled players were the real superstars of the event.



VENUE	NUMBER OF PARTICIPANTS (+ OFF COURT SPECTATORS)	FUNDS RAISED	LEGACY PROJECTS
St James, Grimsby (26/8)	41 (25)	350	Disability Tennis Programme
Hackness and Scarborough (27/8)	41 (60)	400	Dementia Sessions
Sheen (2/9)	74 (40)	1,100	Visually Impaired Sessions
Bracknell (3/9)	64 (50)	1,200	Disability Programme/Equipment
Wellow (16/9)	44 (60)	300	Walking Tennis/Pickleball for older Demographic
Victoria Avenue (17/9)	77 (50)	672	Disability Sessions
Northampton (30/9)	46 (30)	400	Schools Outreach
Stony Stratford (1/10)	46 (30)	330	Schools Outreach
Woodlands (13/4)	78 (30)	300	Schools Outreach
Syston Northfields (14/4)	54 (60)	1,200	Disability Tennis (Parkinsons/Stroke Patients)

VENUE	NUMBER OF PARTICIPANTS (+ OFF COURT SPECTATORS)	FUNDS RAISED	LEGACY PROJECTS
<b>Vicars Moor (20/4)</b>	83 (100)	900	Disability Tennis
<b>Binfield (21/4)</b>	51 (50)	1,000	Disability Tennis Sessions
<b>Ely (27/4)</b>	38 (25)	600	Disability Sessions
<b>Stowmarket (28/4)</b>	55 (30)	900	Schools Outreach Wheelchair Taster Sessions
<b>Hackney (4/5)</b>	70 (100)	1,150	Disability Tennis
<b>Hadley Wood (5/5)</b>	57 (60)	1,190	Disability Sessions
<b>East Grinstead (11/5)</b>	65 (100)	800	Disability Tennis
<b>Maidstone (12/5)</b>	73 (70)	1,400	Walking Tennis/Disability Access
<b>Oakham (18/5)</b>	60 (30)	780	Disability Session Subsidised Disability Membership

VENUE	NUMBER OF PARTICIPANTS (+ OFF COURT SPECTATORS)	FUNDS RAISED	LEGACY PROJECTS
Doncaster (19/5)	84 (50)	700	Schools Outreach
Yeovil (1/6)	30 (30)	400	Disability Sessions
Wadebridge (2/6)	62 (70)	735	Subsidised Sessions for underprivileged kids
Kenilworth (8/6)	55 (40)	350	Disability Coaching/Equipment
Melton Mowbray (9/6)	87 (50)	2,100	Disability Coaching Defibrillator
Cowbridge (15/6)	66 (30)	700	Disability Tennis Programme
Whitchurch (16/6)	76 (50)	850	Disability Tennis
Shirley Park (22/6)	57 (100)	1,100	Schools Outreach
Horsmonden (23/6)	55 (40)	900	Wheelchair/Walking Tennis Sessions
Sutton Churches (29/6)	62 (70)	1,560	Disability Programme

## LOOKING FORWARD

Our progress to date has been exceptional, however to continue to grow, and to maintain our high levels of service, various steps need to be taken.

With this in mind, **Bright Ideas for Tennis** have created a 5yr plan where our overriding goal has been set for our **I Play 30** programme to expand to 500 venues by 2029, directly enriching the lives of approximately 30,000 people.

For this to happen, we will need to continue to expand our workforce, something we can only achieve if we are able to raise more funds.

Therefore, our short term goal is very much financial. Over the coming year, we aim to secure a main corporate partner, source individual donors willing to support our cause for multiple years, and to apply for, and win, several larger grants.



*Danny Sapsford,  
Charity Manager*



Company registration number: 09969536

Charity registration number: 1172899

# Bright Ideas For Tennis

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

# **Bright Ideas For Tennis**

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**Bright Ideas For Tennis**  
**Trustees' Report**  
**For the year ended 30 June 2024**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and the financial statements of the charity.

The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing documents, the Charities Act 2011 and 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 in October 2019.

**Reference and Administrative Details**

Charity Registration Number:	1172899
Company Registration Number:	09969536
	The charity is incorporated in England.
Registered Office:	The House, Monson Road Tunbridge Wells TN1 1LS
Independent Examiner:	RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Christoper Mark Sanders Barry Fulcher Baroness A T Billingham Jamie Baker Jacqueline Jeromson Lucy Shuker Nick Baglin (appointed 1 August 2023)
Chairman:	Stuart Rhodes

# **Bright Ideas For Tennis**

## **Trustees' Report**

### **For the year ended 30 June 2024**

Key management personnel  
serving in the year:

D Sapsford, Chief Executive Officer  
I Thwaites, Chief Financial Officer

#### **Objectives and activities**

Bright Ideas for Tennis aims to get more people playing tennis by supporting tennis venues in the UK by helping to increase membership numbers, raising participation levels, and improving playing facilities. Bright Ideas for Tennis provides clubs with a means to generate funds in order to develop their existing coaching programme, or to complete larger capital projects such as floodlighting or court resurfacing.

#### **Public benefit statement**

The Charity's Objects are for the Public Benefit to promote community participation in healthy recreation by providing or assisting in the provisions of facilities for playing tennis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

The total income for the year was £228,434 (2023: £194,477) and expenditure £268,786 (2023: £235,833) resulting in a net deficit of £40,352 (2023: £41,356).

#### **Reserves policy**

Unrestricted and restricted reserves may be held for any project to fund up to twelve month's operations. Operational reserves should cover three to six month's operational costs, unless otherwise agreed by the board of trustees. We have worked hard to build our base of operational reserves up to this level and are pleased to see this year's surplus achieve this.

The level of unrestricted reserves at the year-end was £97,626 (2023: £137,978).

#### **Plans for the future**

Our progress to date has been exceptional, however to continue to grow, and to maintain our high levels of service, various steps need to be taken. With this in mind, Bright Ideas for Tennis have created a 5 year plan where our overriding goal has been set for our I Play 30 programme to expand to 500 venues by 2029, directly enriching the lives of approximately 30,000 people. For this to happen, we will need to continue to expand our workforce, something we can only achieve if we are able to raise more funds. Therefore, our short term goal is very much financial. Over the coming year, we aim to secure a main corporate partner, source individual donors willing to support our cause for multiple years, and to apply for, and win, several larger grants.



# **Bright Ideas For Tennis**

## **Trustees' Report**

### **For the year ended 30 June 2024**

#### **Achievements and performance**

2023/24 was another successful year for Bright Ideas for Tennis. We delivered 29 Charity Open Days, coached 1900 players, raising just under £25K, resulting in approx 800 hours of free community tennis sessions.

Our 4th Schools 24hr Tennis Marathon took place in February, raising a massive £41K that will be used specifically to expand our inclusive tennis programme, I Play 30.

Our highest fundraisers, Manchester Grammar, have been rewarded with tickets to the upcoming GB Davis Cup matches in September, but the icing on the cake will be meeting the GB team in person, a treat organised by Bright Ideas for Tennis as a token of our appreciation.

In June, we were very excited to collaborate with Hadley Wood LTC to host our 1st Disability Tennis Festival. Three SEN schools attended the Festival on a gloriously sunny day. Players experienced a fantastic day, comprising a lot of fun and some 'soft' competition. All participants left with a big smile on their faces after receiving medals, certificates and home made cup cakes! This is certainly something that we'd like to expand upon in 2025.

#### **Structure, governance and management**

##### **Nature of governing document**

Bright ideas for Tennis is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 January 2016. It is registered as a charity with the Charity Commission.

##### **Recruitment and appointment of trustees**

New trustees are appointed by the existing trustees on the basis of the skills and experience required.

##### **Risk management**

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

##### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Bright Ideas For Tennis for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

## Bright Ideas For Tennis

### Trustees' Report

#### For the year ended 30 June 2024

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Disclosure of information to independent examiners

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant information of which the independent examiners' are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the independent examiners' are aware of that information.

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

13 Feb 2025

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Stuart Rhodes*

.....  
Stuart Rhodes  
Chairman

## Bright Ideas For Tennis

### Independent Examiner's Report to the trustees of Bright Ideas For Tennis ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

#### Responsibilities and basis of report

As the charity's trustees of Bright Ideas For Tennis (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Bright Ideas For Tennis 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission for under section 145(5)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Brian Stewart

.....

Brian Stewart  
For on and behalf of  
RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

13 Feb 2025

Date:.....

## Bright Ideas For Tennis

### Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		228,434	228,434	194,477
Total income		<u>228,434</u>	<u>228,434</u>	<u>194,477</u>
<b>Expenditure on:</b>				
Raising funds		(42,422)	(42,422)	(29,612)
Charitable expenditure		<u>(226,364)</u>	<u>(226,364)</u>	<u>(206,222)</u>
Total expenditure		<u>(268,786)</u>	<u>(268,786)</u>	<u>(235,834)</u>
Net expenditure		<u>(40,352)</u>	<u>(40,352)</u>	<u>(41,357)</u>
Net movement in funds		(40,352)	(40,352)	(41,357)
<b>Reconciliation of funds</b>				
Total funds brought forward		137,978	137,978	179,335
Total funds carried forward	9	<u><u>97,626</u></u>	<u><u>97,626</u></u>	<u><u>137,978</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 12 form an integral part of these financial statements.



**Bright Ideas For Tennis**  
**(Registration number: 09969536)**  
**Balance Sheet as at 30 June 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	7	-	68,980
Cash at bank and in hand		<u>99,066</u>	<u>74,018</u>
		99,066	142,998
<b>Creditors: Amounts falling due within one year</b>	8	<u>(1,440)</u>	<u>(5,020)</u>
<b>Net assets</b>		<u>97,626</u>	<u>137,978</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>97,626</u>	<u>137,978</u>
<b>Total funds</b>	9	<u>97,626</u>	<u>137,978</u>

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

13 Feb 2025 The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

*Stuart Rhodes*

.....  
Stuart Rhodes  
Chairman

The notes on pages 8 to 12 form an integral part of these financial statements.

# **Bright Ideas For Tennis**

## **Notes to the Financial Statements for the Year Ended 30 June 2024**

### **1 Charity status**

Bright Ideas for Tennis is a private company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company is registered as a charity with the Charity Commission of England and Wales.

The Charity Number is: 1172899

The Company Number is: 09969536

The address of its registered office is:

The House, Monson Road

Tunbridge Wells

TN1 1LS

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006. and UK Generally Accepted Accounting Practise.

#### **Basis of preparation**

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Bright Ideas for Tennis meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

#### **Presentational currency and level of rounding**

The presentational currency is £ and the level of rounding is to the nearest £.

#### **Going concern**

The Directors have reviewed the applicability of the going concern principle and have determined that it is appropriate to prepare the company's accounts on the basis that it will continue as a going concern for a foreseeable future.

## **Bright Ideas For Tennis**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### **Income and endowments**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Gift aid tax recoverable is recognised on the date of the respective donation.

Fundraising income is recognised on the date of the event taking place.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

#### ***Raising funds***

These are costs incurred in fundraising events.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of providing tennis coaching and activities undertaken to further the purposes of the charity and their associated support costs.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Bright Ideas For Tennis

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the charity.

#### 3 Income

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
<b>Donations and legacies</b>				
Gift Aid	24,375	-	24,375	25,019
Donations	97,500	-	97,500	100,000
Unrestricted Fundraising	106,559	-	106,559	69,458
	<b>228,434</b>	<b>-</b>	<b>228,434</b>	<b>194,477</b>

#### 4 Expenditure

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
<b>Expenditure on:</b>				
<b>Raising funds</b>				
Fundraising costs	42,422	-	42,422	29,612
<b>Charitable activities</b>				
Provision of tennis activities	195,037	-	195,037	173,042
24 Hour Marathon costs	5,935	-	5,935	7,842
Insurance	2,585	-	2,585	1,747
Accountancy	3,982	-	3,982	3,552
Marketing	18,825	-	18,825	20,039
		-		
	226,364	-	226,364	206,222
<b>Total expenditure</b>	<b>268,786</b>	<b>-</b>	<b>268,786</b>	<b>235,834</b>



## Bright Ideas For Tennis

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 5 Governance costs

	2024	2023
	£	£
Accountancy fees	2,530	2,232
Independent examination fees	1,452	1,320
	<u>3,982</u>	<u>3,552</u>

#### 6 Staff costs

There were no employees during the 2024 or 2023 financial years.

#### 7 Debtors

	2024	2023
	£	£
Accrued income and prepayments	<u>-</u>	<u>68,980</u>

#### 8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>1,440</u>	<u>5,020</u>

#### 9 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>				
General	<u>137,978</u>	<u>228,434</u>	<u>(268,786)</u>	<u>97,626</u>
	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>				
General	<u>179,335</u>	<u>194,477</u>	<u>(235,834)</u>	<u>137,978</u>

## Bright Ideas For Tennis

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2024 £
Current assets	99,066	99,066
Current liabilities	(1,440)	(1,440)
Total net assets	<u>97,626</u>	<u>97,626</u>
	Unrestricted funds General £	Total funds at 30 June 2023 £
Current assets	142,998	142,998
Current liabilities	(5,020)	(5,020)
Total net assets	<u>137,978</u>	<u>137,978</u>

#### 11 Related party transactions

No trustee received any remuneration or expenses in the year. (2023: £NIL).

Key management personnel received £70,000 in the year. (2023: £72,191).



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Company registration number: 09969536

Charity registration number: 1172899

# Bright Ideas For Tennis

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2024

# **Bright Ideas For Tennis**

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**Bright Ideas For Tennis**  
**Trustees' Report**  
**For the year ended 30 June 2024**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and the financial statements of the charity.

The Financial Statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing documents, the Charities Act 2011 and 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 in October 2019.

**Reference and Administrative Details**

Charity Registration Number:	1172899
Company Registration Number:	09969536
	The charity is incorporated in England.
Registered Office:	The House, Monson Road Tunbridge Wells TN1 1LS
Independent Examiner:	RBCA Limited Linenhall Exchange 26 Linenhall Street Belfast BT2 8BG

**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Christoper Mark Sanders Barry Fulcher Baroness A T Billingham Jamie Baker Jacqueline Jeromson Lucy Shuker Nick Baglin (appointed 1 August 2023)
Chairman:	Stuart Rhodes

# **Bright Ideas For Tennis**

## **Trustees' Report**

### **For the year ended 30 June 2024**

Key management personnel  
serving in the year:

D Sapsford, Chief Executive Officer  
I Thwaites, Chief Financial Officer

#### **Objectives and activities**

Bright Ideas for Tennis aims to get more people playing tennis by supporting tennis venues in the UK by helping to increase membership numbers, raising participation levels, and improving playing facilities. Bright Ideas for Tennis provides clubs with a means to generate funds in order to develop their existing coaching programme, or to complete larger capital projects such as floodlighting or court resurfacing.

#### **Public benefit statement**

The Charity's Objects are for the Public Benefit to promote community participation in healthy recreation by providing or assisting in the provisions of facilities for playing tennis.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

The total income for the year was £228,434 (2023: £194,477) and expenditure £268,786 (2023: £235,833) resulting in a net deficit of £40,352 (2023: £41,356).

#### **Reserves policy**

Unrestricted and restricted reserves may be held for any project to fund up to twelve month's operations. Operational reserves should cover three to six month's operational costs, unless otherwise agreed by the board of trustees. We have worked hard to build our base of operational reserves up to this level and are pleased to see this year's surplus achieve this.

The level of unrestricted reserves at the year-end was £97,626 (2023: £137,978).

#### **Plans for the future**

Our progress to date has been exceptional, however to continue to grow, and to maintain our high levels of service, various steps need to be taken. With this in mind, Bright Ideas for Tennis have created a 5 year plan where our overriding goal has been set for our I Play 30 programme to expand to 500 venues by 2029, directly enriching the lives of approximately 30,000 people. For this to happen, we will need to continue to expand our workforce, something we can only achieve if we are able to raise more funds. Therefore, our short term goal is very much financial. Over the coming year, we aim to secure a main corporate partner, source individual donors willing to support our cause for multiple years, and to apply for, and win, several larger grants.



# **Bright Ideas For Tennis**

## **Trustees' Report**

### **For the year ended 30 June 2024**

#### **Achievements and performance**

2023/24 was another successful year for Bright Ideas for Tennis. We delivered 29 Charity Open Days, coached 1900 players, raising just under £25K, resulting in approx 800 hours of free community tennis sessions.

Our 4th Schools 24hr Tennis Marathon took place in February, raising a massive £41K that will be used specifically to expand our inclusive tennis programme, I Play 30.

Our highest fundraisers, Manchester Grammar, have been rewarded with tickets to the upcoming GB Davis Cup matches in September, but the icing on the cake will be meeting the GB team in person, a treat organised by Bright Ideas for Tennis as a token of our appreciation.

In June, we were very excited to collaborate with Hadley Wood LTC to host our 1st Disability Tennis Festival. Three SEN schools attended the Festival on a gloriously sunny day. Players experienced a fantastic day, comprising a lot of fun and some 'soft' competition. All participants left with a big smile on their faces after receiving medals, certificates and home made cup cakes! This is certainly something that we'd like to expand upon in 2025.

#### **Structure, governance and management**

##### **Nature of governing document**

Bright ideas for Tennis is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 January 2016. It is registered as a charity with the Charity Commission.

##### **Recruitment and appointment of trustees**

New trustees are appointed by the existing trustees on the basis of the skills and experience required.

##### **Risk management**

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

##### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Bright Ideas For Tennis for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

## Bright Ideas For Tennis

### Trustees' Report

#### For the year ended 30 June 2024

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Disclosure of information to independent examiners

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant information of which the independent examiners' are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the independent examiners' are aware of that information.

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

13 Feb 2025

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Stuart Rhodes*

.....  
Stuart Rhodes  
Chairman

## **Bright Ideas For Tennis**

### **Independent Examiner's Report to the trustees of Bright Ideas For Tennis ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

#### **Responsibilities and basis of report**

As the charity's trustees of Bright Ideas For Tennis (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Bright Ideas For Tennis 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission for under section 145(5)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Brian Stewart*

.....

Brian Stewart  
For on and behalf of  
RBCA Limited  
Chartered Accountants  
Linenhall Exchange  
26 Linenhall Street  
Belfast  
BT2 8BG

13 Feb 2025

Date:.....

## Bright Ideas For Tennis

### Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		228,434	228,434	194,477
Total income		<u>228,434</u>	<u>228,434</u>	<u>194,477</u>
<b>Expenditure on:</b>				
Raising funds		(42,422)	(42,422)	(29,612)
Charitable expenditure		<u>(226,364)</u>	<u>(226,364)</u>	<u>(206,222)</u>
Total expenditure		<u>(268,786)</u>	<u>(268,786)</u>	<u>(235,834)</u>
Net expenditure		<u>(40,352)</u>	<u>(40,352)</u>	<u>(41,357)</u>
Net movement in funds		(40,352)	(40,352)	(41,357)
<b>Reconciliation of funds</b>				
Total funds brought forward		137,978	137,978	179,335
Total funds carried forward	9	<u><u>97,626</u></u>	<u><u>97,626</u></u>	<u><u>137,978</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 12 form an integral part of these financial statements.

**Bright Ideas For Tennis**  
**(Registration number: 09969536)**  
**Balance Sheet as at 30 June 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	7	-	68,980
Cash at bank and in hand		<u>99,066</u>	<u>74,018</u>
		99,066	142,998
<b>Creditors: Amounts falling due within one year</b>	8	<u>(1,440)</u>	<u>(5,020)</u>
<b>Net assets</b>		<u>97,626</u>	<u>137,978</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>97,626</u>	<u>137,978</u>
<b>Total funds</b>	9	<u>97,626</u>	<u>137,978</u>

For the financial year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

13 Feb 2025 The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

*Stuart Rhodes*  
 .....  
 Stuart Rhodes  
 Chairman

The notes on pages 8 to 12 form an integral part of these financial statements.

# **Bright Ideas For Tennis**

## **Notes to the Financial Statements for the Year Ended 30 June 2024**

### **1 Charity status**

Bright Ideas for Tennis is a private company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company is registered as a charity with the Charity Commission of England and Wales.

The Charity Number is: 1172899

The Company Number is: 09969536

The address of its registered office is:

The House, Monson Road

Tunbridge Wells

TN1 1LS

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006. and UK Generally Accepted Accounting Practise.

#### **Basis of preparation**

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Bright Ideas for Tennis meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

#### **Presentational currency and level of rounding**

The presentational currency is £ and the level of rounding is to the nearest £.

#### **Going concern**

The Directors have reviewed the applicability of the going concern principle and have determined that it is appropriate to prepare the company's accounts on the basis that it will continue as a going concern for a foreseeable future.

## **Bright Ideas For Tennis**

### **Notes to the Financial Statements for the Year Ended 30 June 2024**

#### **Income and endowments**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Gift aid tax recoverable is recognised on the date of the respective donation.

Fundraising income is recognised on the date of the event taking place.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

Expenditure is classified under the following activity headings:

#### ***Raising funds***

These are costs incurred in fundraising events.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of providing tennis coaching and activities undertaken to further the purposes of the charity and their associated support costs.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Bright Ideas For Tennis

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the charity.

#### 3 Income

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
<b>Donations and legacies</b>				
Gift Aid	24,375	-	24,375	25,019
Donations	97,500	-	97,500	100,000
Unrestricted Fundraising	106,559	-	106,559	69,458
	<b>228,434</b>	<b>-</b>	<b>228,434</b>	<b>194,477</b>

#### 4 Expenditure

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
<b>Expenditure on:</b>				
<b>Raising funds</b>				
Fundraising costs	42,422	-	42,422	29,612
<b>Charitable activities</b>				
Provision of tennis activities	195,037	-	195,037	173,042
24 Hour Marathon costs	5,935	-	5,935	7,842
Insurance	2,585	-	2,585	1,747
Accountancy	3,982	-	3,982	3,552
Marketing	18,825	-	18,825	20,039
		-		
	226,364	-	226,364	206,222
<b>Total expenditure</b>	<b>268,786</b>	<b>-</b>	<b>268,786</b>	<b>235,834</b>



## Bright Ideas For Tennis

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 5 Governance costs

	2024	2023
	£	£
Accountancy fees	2,530	2,232
Independent examination fees	1,452	1,320
	<u>3,982</u>	<u>3,552</u>

#### 6 Staff costs

There were no employees during the 2024 or 2023 financial years.

#### 7 Debtors

	2024	2023
	£	£
Accrued income and prepayments	<u>-</u>	<u>68,980</u>

#### 8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>1,440</u>	<u>5,020</u>

#### 9 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>				
General	<u>137,978</u>	<u>228,434</u>	<u>(268,786)</u>	<u>97,626</u>
	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>				
General	<u>179,335</u>	<u>194,477</u>	<u>(235,834)</u>	<u>137,978</u>

## Bright Ideas For Tennis

### Notes to the Financial Statements for the Year Ended 30 June 2024

#### 10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2024 £
Current assets	99,066	99,066
Current liabilities	<u>(1,440)</u>	<u>(1,440)</u>
Total net assets	<u>97,626</u>	<u>97,626</u>
	Unrestricted funds General £	Total funds at 30 June 2023 £
Current assets	142,998	142,998
Current liabilities	<u>(5,020)</u>	<u>(5,020)</u>
Total net assets	<u>137,978</u>	<u>137,978</u>

#### 11 Related party transactions

No trustee received any remuneration or expenses in the year. (2023: £NIL).

Key management personnel received £70,000 in the year. (2023: £72,191).



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