

# JESMOND DENE REAL TENNIS CLUB

England & Wales · Charity number 1175362

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [09301164](#)

**Registered** 2017-10-25

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

## Contact

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**Address** 71 Highbury  
Jesmond  
Newcastle Upon Tyne  
NE2 3LN

**Phone** 01912816854

**Email** [club@jdrtc.co.uk](mailto:club@jdrtc.co.uk)

**Website** [www.jdrtc.co.uk](http://www.jdrtc.co.uk)

## Activities

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**Objects:** 1) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF NEWCASTLE UPON TYNE BY THE PROVISION OF FACILITIES FOR PLAYING REAL TENNIS.2) TO CONSERVE, PRESERVE AND IMPROVE FOR THE PUBLIC BENEFIT AS BUILDINGS OF HISTORIC INTEREST THE REAL TENNIS COURT AND HOUSE AT MATTHEW BANK, JESMOND DENE ROAD, NEWCASTLE UPON TYNE NE2 3RE AND TO EDUCATE THE PUBLIC ABOUT THE HISTORY AND HERITAGE OF THE BUILDINGS.

**Activities:** (1) The promotion of community participation in healthy recreation by the provision of facilities for playing Real Tennis.public (2) To conserve, preserve and improve for the public benefit as buildings of historic interest the Real Tennis Court and house at Matthew Bank, Newcastle upon Tyne NE2 3RE and to educate the public about the history and heritage of the buildings.

## Classification

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

## Geography

- **Area of benefit:** LOCAL
- Cumbria
- Durham
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£92,948	£75,283	-	-
2024-03-31	£67,284	£83,639	-	-
2023-03-31	£65,967	£89,338	-	-
2022-03-31	£116,423	£78,717	-	-
2021-03-31	£60,566	£59,136	-	-

## Trustees

Name	Role	Appointed
Antony Richard SANDERSON		2020-03-27
Barrie Scott MARTIN		2025-11-06
Darren James SPURLING		2019-04-25
Dr Paul AVERLEY		2020-03-05
John LARKIN		2024-12-23
Michael Howard		2017-10-03
Professor John Lionel TAYLOR		2019-04-25
RAMY ZACK		2017-10-03
RICHARD JOHN MACALISTER		2017-10-03

**JESMOND DENE REAL TENNIS CLUB**

England & Wales - Charity number 1175362

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# Accounts

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Charity registration number 1175362 (England and Wales)

Company registration number 09301164

**JESMOND DENE REAL TENNIS CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# JESMOND DENE REAL TENNIS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr PA Averley Mr WM Howard Mr RJ MacAlister Mr AR Sanderson Mr DJ Spurling Professor JL Taylor Mr R Zack Mr J Larkin	(Appointed 23 December 2024)
<b>Charity number</b>	1175362	
<b>Company number</b>	09301164	
<b>Principal address</b>	Matthew Bank Jesmond Newcastle upon Tyne Tyne and Wear NE2 3RE	
<b>Independent examiner</b>	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ	
<b>Bankers</b>	HSBC UK Bank PLC 110 Grey Street Newcastle Upon tyne NE1 6JG	
<b>Legal advisors</b>	Hay & Kilner Helix, The Lumen St James Boulevard Newcastle Upon Tyne NE4 5BZ	

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# JESMOND DENE REAL TENNIS CLUB

## CONTENTS

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	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 15

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# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The Jesmond Dene Real Tennis Club charity has two objectives:

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Newcastle upon Tyne by the provision of facilities for playing Real Tennis.

To conserve, preserve and improve for the public benefit as buildings of historic interest the Real Tennis Court and house at Matthew Bank, Jesmond Dene Road, Newcastle Upon Tyne NE2 3RE and to educate the public about the history and heritage of the buildings.

### **Public benefit**

The Trustees have consulted the guidance made available by the Charity Commission for England and Wales on the Public Benefit requirement of the Charities Act. The Trustees are confident that they have complied with their duty under the Charities Act in that they have had due regard to public benefit guidance published by the Commission.

### **Achievements and performance**

#### **Playing Real Tennis**

Reporting on the year to 31<sup>st</sup> March 2025 we see a successful 12 months for the Club. The substantial works we have undertaken, since our acquisition of the freehold from Newcastle City Council in 2018, to improve the fabric of the historic court building and the playing facilities maintains Jesmond Dene Real Tennis Club as one of the best of the 47 courts in the world. It puts "Geordieland" on the international stage.

Like all sports, Real Tennis seeks to attract the players of the future. With support from the Dedanists Foundation and the Club itself, we are promoting lively club activities for university students at Durham and Newcastle, with a growth focus on the other universities in the area. We also encourage involvement of local schools, not only in playing the game, but also simply taking an historical interest in the original "bat and ball" game – now with over 1,000 years of history.

The medium-term effects of the COVID pandemic persist with changed patterns of day-to-day playing resulting from the flexibility of "working from home" for many and changed attitudes to weekends. Around this, intra and inter club competitions remain popular.

The traditional model of club membership is evolving over many sports, and so we have been promoting an approach to membership which involves a single monthly payment which enables as much play as (physically) possible for no extra cost. This is proving attractive to some, but the concept of annual subscription plus a charge for each game played prevails. We are also considering a simple "walk-in" type of membership.

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **Safeguarding the Real Tennis Court**

The Jesmond Dene court is considered to be one of the best constructed in the world. It was built by a fabulously wealthy industrialist in 1894 with what seems to have been a "money no object" approach. Architecturally the court building is a gem and the quality of the internal playing surfaces is of "Rolls Royce" standard.

The Trustees and membership as a whole are aware of their responsibilities in safeguarding the building for the wider community and not just the ardent players of Real Tennis. During the year, further works have been undertaken to improve the infrastructure of the building. We wait patiently for the day when the Court is no longer surrounded by a wilderness as the Council is successful in selling the surrounding lands for development. The Club's ownership of the freehold is such that the presence of the court building and its access will be enhanced by the eventual development of the site. In the meantime, small but important access improvements have been carried out.

We participate in various heritage days and welcome a number of local history, community and walking groups to admire the Court and catch a glimpse of the at times intricate game known as Real Tennis.

### **Financial review**

Our accounts reflect the narrative above in that our core "trading" as a real tennis club is satisfactory with operating income covering operating expenditure, however it is recognised that new members must be attracted to the game to compensate for the eventuality of longer-standing members being able to play no longer. A specific role of growing membership is to be identified at Board level to support the efforts of the Club Professional.

The Club is indebted to *Queensway Dental* and several generous members for their continuing financial support.

To ensure that playing Real Tennis in this architectural gem continues for decades to come, early consideration is in hand to provide for the renewal of the 131 year-old roof, with the capital investment that will entail. For that we are indebted to the Catherine Cookson Foundation for their very generous grant to support the renewal project – which is expected to cost in the region of £500,000. Members are also contributing to a "Heritage Fund" to aid this endeavour.

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

The role of the Board is summarised as being responsible for managing the Resources, Regulation, Risk, Reputation and Resilience of the Charity.

The Board establishes a business plan and budget for each membership year (April to September). In ensuring financial viability, the Board sets membership fees and court usage charges. The Board is responsible for employment matters.

The Board is supported by a Tennis Committee which must contain at least two trustees plus other non-trustee members. The Club Professional, and Club Administrator are members of the Tennis Committee. The primary purpose of the Tennis Committee is to steer the playing and development of the game of Real Tennis in terms of club play, tournaments, matches, coaching and general development of the sport. A scheme of delegation from the Board exists to enable the Tennis Committee to fulfil its role.

An annual General Meeting is held where the Statutory Accounts are presented and members wishing to be considered for roles as Board Trustees or Tennis Committee members are identified. The achievements and any areas of concern may be discussed by the membership at this meeting.

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr PA Averley  
Mr WM Howard  
Mr RJ MacAlister  
Mr AR Sanderson  
Mr DJ Spurling  
Professor JL Taylor  
Mr R Zack  
Mr J Larkin

(Appointed 23 December 2024)

The trustees' report was approved by the Board of Trustees.



Mr WM Howard  
Trustee

Date: 26<sup>th</sup> October 2025

# JESMOND DENE REAL TENNIS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JESMOND DENE REAL TENNIS CLUB

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I report to the trustees on my examination of the financial statements of Jesmond Dene Real Tennis Club (the charity) for the year ended 31 March 2025.

#### **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.

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**

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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 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 financial statements 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.



Nicholas Cunningham FCCA  
**Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 29-10-2025

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	2	8,249	27,538	35,787	7,860
Charitable activities	3	50,651	-	50,651	52,304
Other trading activities	4	2,090	-	2,090	2,540
Other income		4,420	-	4,420	4,580
<b>Total income</b>		<u>65,410</u>	<u>27,538</u>	<u>92,948</u>	<u>67,284</u>
<b>Expenditure on:</b>					
Raising funds	5	2,089	-	2,089	2,770
Charitable activities	6	73,194	-	73,194	80,869
<b>Total expenditure</b>		<u>75,283</u>	<u>-</u>	<u>75,283</u>	<u>83,639</u>
<b>Net movement in funds</b>	8	<u>(9,873)</u>	<u>27,538</u>	<u>17,665</u>	<u>(16,355)</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		<u>399,167</u>	<u>-</u>	<u>399,167</u>	<u>415,522</u>
<b>Fund balances at 31 March 2025</b>		<u><u>389,294</u></u>	<u><u>27,538</u></u>	<u><u>416,832</u></u>	<u><u>399,167</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds 2024 £
<b>Income and endowments from:</b>		
Donations and legacies	2	7,860
Charitable activities	3	52,304
Other trading activities	4	2,540
Other income		4,580
<b>Total income</b>		<b>67,284</b>
<b>Expenditure on:</b>		
Raising funds	5	2,770
Charitable activities	6	80,869
<b>Total expenditure</b>		<b>83,639</b>
<b>Net movement in funds</b>	<b>8</b>	<b>(16,355)</b>
<b>Reconciliation of funds:</b>		
Fund balances at 1 April 2023		415,522
<b>Fund balances at 31 March 2024</b>		<b>399,167</b>

# JESMOND DENE REAL TENNIS CLUB

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		371,346		388,554
<b>Current assets</b>					
Stocks	13	558		503	
Debtors	14	8,028		8,766	
Cash at bank and in hand		42,236		11,473	
			50,822		20,742
<b>Creditors: amounts falling due within one year</b>	15		(3,336)		(2,129)
<b>Net current assets</b>			47,486		18,613
<b>Total assets less current liabilities</b>			418,832		407,167
<b>Creditors: amounts falling due after more than one year</b>	16		(2,000)		(8,000)
<b>Net assets</b>			416,832		399,167
<b>The funds of the charity</b>					
Restricted income funds	17		27,538		-
Unrestricted funds	18		389,294		399,167
			416,832		399,167


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on .....



Mr WM Howard

Trustee

Company registration number 09301164 (England and Wales)

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Jesmond Dene Real Tennis Club is a private company limited by guarantee incorporated in England and Wales. The registered office is Matthew Bank, Jesmond, Newcastle upon Tyne, Tyne and Wear, NE2 3RE.

#### 1.1 Accounting convention

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Liabilities are recognised as expenditure 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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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**1 Accounting policies** (Continued)

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold improvements	2% straight line
Fixtures and fittings	20% reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.10 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**1.11 Retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**1.12 Short term debtors and creditors**

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

# JESMOND DENE REAL TENNIS CLUB

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

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts	-	2,538	2,538	2,856
Gift aid	6,587	-	6,587	5,004
Grants received	1,662	25,000	26,662	-
	<u>8,249</u>	<u>27,538</u>	<u>35,787</u>	<u>7,860</u>

### 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Fees and subscriptions	<u>50,651</u>	<u>52,304</u>

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop and hospitality sales	<u>2,090</u>	<u>2,540</u>

# JESMOND DENE REAL TENNIS CLUB

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

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Raising funds		
Shop and hospitality purchases	2,089	2,770
	<u>2,089</u>	<u>2,770</u>

### 6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
<b>Direct costs</b>		
Staff costs	29,150	28,442
Depreciation and impairment	17,208	19,559
Rates and water	1,124	1,194
Insurance	4,487	4,413
Light and heat	5,134	4,065
Telephone	1,349	2,411
Postage and stationery	157	43
Sundries	2,474	3,884
Equipment and tournaments	1,766	4,063
Professional fees	2,151	4,304
Repairs and renewals	4,845	5,831
Bank charges	612	465
Subscriptions	622	347
Bad debts	706	389
	<u>71,785</u>	<u>79,410</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	1,409	1,459
	<u>73,194</u>	<u>80,869</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>73,194</u>	<u>80,869</u>

# JESMOND DENE REAL TENNIS CLUB

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

<b>7</b>	<b>Support costs allocated to activities</b>	<b>2025</b> £	<b>2024</b> £
	Governance costs	1,409	1,459
	<b>Analysed between:</b>		
	Charitable activities	1,409	1,459
	<b>Governance costs comprise:</b>	<b>2025</b> £	<b>2024</b> £
	Independent examiner's fees	1,409	1,459
		1,409	1,459
<b>8</b>	<b>Net movement in funds</b>	<b>2025</b> £	<b>2024</b> £
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	17,208	19,559
<b>9</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>10</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:	<b>2025</b> <b>Number</b>	<b>2024</b> <b>Number</b>
		2	2
	<b>Employment costs</b>	<b>2025</b> £	<b>2024</b> £
	Wages and salaries	28,490	27,540
	Social security costs	-	272
	Other pension costs	660	630
		29,150	28,442

Amounts paid to key management personnel in the year totalled £23,614 (2024: £22,202)

There were no employees whose annual remuneration was more than £60,000.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2024	250,000	140,201	80,257	2,144	472,602
At 31 March 2025	250,000	140,201	80,257	2,144	472,602
<b>Depreciation and impairment</b>					
At 1 April 2024	30,000	18,667	33,237	2,144	84,048
Depreciation charged in the year	5,000	2,804	9,404	-	17,208
At 31 March 2025	35,000	21,471	42,641	2,144	101,256
<b>Carrying amount</b>					
At 31 March 2025	215,000	118,730	37,616	-	371,346
At 31 March 2024	220,000	121,534	47,020	-	388,554

### 13 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	558	503

### 14 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	4,568	5,306
Other debtors	3,460	3,460
	8,028	8,766

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

	2025	2024
	£	£
Other taxation and social security	321	273
Trade creditors	1,210	-
Other creditors	-	133
Accruals and deferred income	1,805	1,723
	<u>3,336</u>	<u>2,129</u>

### 16 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Other creditors	<u>2,000</u>	<u>8,000</u>

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Movement in funds		
	Balance at 1 April 2023	Incoming resources	Transfers	Balance at 1 April 2024	Incoming resources	Balance at 31 March 2025
	£	£	£	£	£	£
Club renovation fund	-	-	-	-	27,538	27,538
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,538</u>	<u>27,538</u>

#### Club renovation fund

This fund represents monies received from the Catherine Cookson Charitable Trust and specific donations to be spent on roof works to the Real Tennis club.

### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Sinking fund	50,000	-	-	10,000	60,000
General funds	349,167	65,410	(75,283)	(10,000)	329,294
	<u>399,167</u>	<u>65,410</u>	<u>(75,283)</u>	<u>-</u>	<u>389,294</u>

# JESMOND DENE REAL TENNIS CLUB

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

### 18 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Sinking fund	40,000	-	-	10,000	50,000
General funds	375,522	67,284	(83,639)	(10,000)	349,167
	<u>415,522</u>	<u>67,284</u>	<u>(83,639)</u>	<u>-</u>	<u>399,167</u>

#### General fund

The General fund represents the free funds of the charity, which are not designated for particular purposes.

#### Sinking fund

The Sinking fund represents monies set aside for full roof repairs in 10 years time.

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	371,346	-	371,346
Current assets/(liabilities)	19,948	27,538	47,486
Long term liabilities	(2,000)	-	(2,000)
	<u>389,294</u>	<u>27,538</u>	<u>416,832</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	388,554	-	388,554
Current assets/(liabilities)	18,613	-	18,613
Long term liabilities	(8,000)	-	(8,000)
	<u>399,167</u>	<u>-</u>	<u>399,167</u>

### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**JESMOND DENE REAL TENNIS CLUB**

England & Wales - Charity number 1175362

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# Accounts

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Charity registration number 1175362

Company registration number 09301164 (England and Wales)

**JESMOND DENE REAL TENNIS CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# JESMOND DENE REAL TENNIS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr PA Averley Mr WM Howard Mr RJ MacAlister Mr AR Sanderson Mr DJ Spurling Professor JL Taylor Mr R Zack
<b>Charity number</b>	1175362
<b>Company number</b>	09301164
<b>Principal address</b>	Matthew Bank Jesmond Newcastle upon Tyne Tyne and Wear NE2 3RE
<b>Independent examiner</b>	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ

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# JESMOND DENE REAL TENNIS CLUB

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 15

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# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The Jesmond Dene Real Tennis Club charity has two objectives:

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Newcastle upon Tyne by the provision of facilities for playing Real Tennis.

To conserve, preserve and improve for the public benefit as buildings of historic interest the Real Tennis Court and house at Matthew Bank, Jesmond Dene Road, Newcastle Upon Tyne NE2 3RE and to educate the public about the history and heritage of the buildings.

#### **Public benefit**

The Trustees have consulted the guidance made available by the Charity Commission for England and Wales on the Public Benefit requirement of the Charities Act. The Trustees are confident that they have complied with their duty under the Charities Act in that they have had due regard to public benefit guidance published by the Commission.

#### **Achievements and performance**

##### **Playing Real Tennis**

Reporting on the year to 31<sup>st</sup> March 2024 we see the operation of the Club as being "normal" for the first time since 2019. In successive years we have endured the on-off playing effects of the covid pandemic as well as periods where playing has been suspended as we have embarked on improvements to the court itself and other facilities such as changing rooms, the Dedans social area and infrastructure. In many ways, this is the culmination of the Club's strategy to acquire the freehold from Newcastle City Council in 2018 and our commitment to restore the Court to its former glory.

In implying that the year to 31<sup>st</sup> March 2024 has been normal, it is in some ways a "new normal". Individual playing patterns have changed, probably related to the trend of working from home, with more bookings on weekdays, and fewer at weekends. This is now providing scope for matches, tournaments, etc at weekends.

Like all sports, Real Tennis seeks to attract the players of the future. With support from the Dedanists Foundation and the Club itself, we are promoting lively club activities for university students at Durham and Newcastle, with a growth focus on the other universities in the area.

The traditional model of club membership is evolving over many sports, and so we have been promoting an approach to membership which involves a single monthly payment which enables as much play as (physically) possible for no extra cost. This is proving attractive to some, but the concept of annual subscription plus a charge for each game played prevails.

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Safeguarding the Real Tennis Court

The Jesmond Dene court is considered to be one of the best constructed in the world. It was built by a fabulously wealthy industrialist in 1894 with what seems to have been a "money no object" approach. Architecturally the court building is a gem and the quality of the internal playing surfaces is of "Rolls Royce" standard.

The Trustees and membership as a whole are aware of their responsibilities in safeguarding the building for the wider community and not just the ardent players of Real Tennis. During the year, further works have been undertaken to improve the infrastructure of the building. We wait patiently for the day when the Court is no longer surrounded by a wilderness as the Council is successful in selling the surrounding lands for development. The Club's ownership of the freehold is such that the presence of the court building and its access will be enhanced by the eventual development of the site. In the meantime, small but important access improvements have been carried out.

We participate in various heritage days and welcome a number of local history, community and walking groups to admire the Court and catch a glimpse of the at times intricate original "bat and ball" game known as Real Tennis. Likewise we welcome visits of school students to view the history, architecture and game – and perhaps catch the playing bug.

### Financial review

Our accounts reflect the narrative above in that our core "trading" as a real tennis club is satisfactory with operating income covering operating expenditure, however it is recognised that new members must be attracted to the game to compensate for the eventuality of longer-standing members being able to play no longer. A specific role of growing membership is to be identified at Board level to support the efforts of the Club Professional.

The Club is indebted to *Queensway Dental* and several generous members for their continuing financial support.

To ensure that playing Real Tennis in this architectural gem continues for decades to come, early consideration is in hand to provide for the renewal of the roof, with the capital investment that will entail.

### Structure, governance and management

The role of the Board is summarised as being responsible for managing the Resources, Regulation, Risk, Reputation and Resilience of the Charity.

The Board establishes a business plan and budget for each membership year (April to September). In ensuring financial viability, the Board sets membership fees and court usage charges. The Board is responsible for employment matters.

The Board is supported by a Tennis Committee which must contain at least two trustees plus other non-trustee members. The Club Professional, and Club Administrator are members of the Tennis Committee. The primary purpose of the Tennis Committee is to steer the playing and development of the game of Real Tennis in terms of club play, tournaments, matches, coaching and general development of the sport. A scheme of delegation from the Board exists to enable the Tennis Committee to fulfil its role.

An annual General Meeting is held where the Statutory Accounts are presented and members wishing to be considered for roles as Board Trustees or Tennis Committee members are identified. The achievements and any areas of concern may be discussed by the membership at this meeting.

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

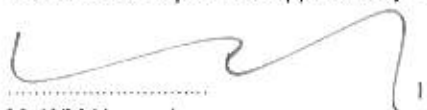
**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr PA Averley  
Mr WM Howard  
Mr RJ MacAlister  
Mr AR Sanderson  
Mr DJ Spurling  
Professor JL Taylor  
Mr R Zack

The trustees' report was approved by the Board of Trustees.



Mr WM Howard

**Trustee**

Date: 25<sup>th</sup> October 2024

# JESMOND DENE REAL TENNIS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JESMOND DENE REAL TENNIS CLUB

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I report to the trustees on my examination of the financial statements of Jesmond Dene Real Tennis Club (the charity) for the year ended 31 March 2024.

#### **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).

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**

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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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
- 4 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.



Nicholas Cunningham FCCA

**Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 29.10.2024

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

---

Current financial year		Unrestricted funds 2024 £	Total 2023 £
	Notes		
<b>Income and endowments from:</b>			
Donations and legacies	2	7,860	7,460
Charitable activities	3	52,304	53,293
Other trading activities	4	2,540	859
Other income		4,580	4,355
<b>Total income</b>		<u>67,284</u>	<u>65,967</u>
<b>Expenditure on:</b>			
Raising funds	5	2,770	2,741
Charitable activities	6	80,869	86,597
<b>Total expenditure</b>		<u>83,639</u>	<u>89,338</u>
<b>Net movement in funds</b>	8	(16,355)	(23,371)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2023		415,522	438,893
<b>Fund balances at 31 March 2024</b>		<u>399,167</u>	<u>415,522</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	2	7,460	-	7,460
Charitable activities	3	53,293	-	53,293
Other trading activities	4	859	-	859
Other income		4,355	-	4,355
<b>Total income</b>		<u>65,967</u>	<u>-</u>	<u>65,967</u>
<b>Expenditure on:</b>				
Raising funds	5	2,741	-	2,741
Charitable activities	6	86,597	-	86,597
<b>Total expenditure</b>		<u>89,338</u>	<u>-</u>	<u>89,338</u>
Transfers between funds		30,811	(30,811)	-
<b>Net movement in funds</b>	8	<u>7,440</u>	<u>(30,811)</u>	<u>(23,371)</u>
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2022		<u>408,082</u>	<u>30,811</u>	<u>438,893</u>
<b>Fund balances at 31 March 2023</b>		<u>415,522</u>	<u>-</u>	<u>415,522</u>

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# JESMOND DENE REAL TENNIS CLUB

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		388,554		408,113
<b>Current assets</b>					
Stocks	13	503		186	
Debtors	14	8,766		9,617	
Cash at bank and in hand		11,473		11,987	
		<u>20,742</u>		<u>21,790</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(2,129)</u>		<u>(2,381)</u>	
<b>Net current assets</b>			<u>18,613</u>		<u>19,409</u>
<b>Total assets less current liabilities</b>			<u>407,167</u>		<u>427,522</u>
<b>Creditors: amounts falling due after more than one year</b>	16		<u>(8,000)</u>		<u>(12,000)</u>
<b>Net assets</b>			<u><u>399,167</u></u>		<u><u>415,522</u></u>
<b>The funds of the charity</b>					
Unrestricted funds	18		<u>399,167</u>		<u>415,522</u>
			<u><u>399,167</u></u>		<u><u>415,522</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

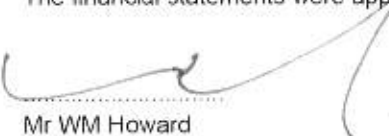
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on

24<sup>th</sup> October 2024

  
Mr WM Howard  
Trustee

Company registration number 09301164 (England and Wales)

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Jesmond Dene Real Tennis Club is a private company limited by guarantee incorporated in England and Wales. The registered office is Matthew Bank, Jesmond, Newcastle upon Tyne, Tyne and Wear, NE2 3RE.

#### 1.1 Accounting convention

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Liabilities are recognised as expenditure 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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold improvements	2% straight line
Fixtures and fittings	20% reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 1.12 Short term debtors and creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	2,856	2,492
Gift aid	5,004	4,968
	<u>7,860</u>	<u>7,460</u>

### 3 Income from charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<b>Charitable activities</b>		
Fees and subscriptions	52,304	53,293
	<u>52,304</u>	<u>53,293</u>

### 4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Shop and hospitality sales	2,540	859
	<u>2,540</u>	<u>859</u>

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Raising funds		
Shop and hospitality purchases	2,770	2,741
	<u>2,770</u>	<u>2,741</u>

### 6 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2024	2023
	£	£
<b>Direct costs</b>		
Staff costs	28,442	30,880
Depreciation and impairment	19,559	22,574
Rates and water	1,194	1,081
Insurance	4,413	4,351
Light and heat	4,065	6,896
Telephone	2,411	2,228
Postage and stationery	43	66
Sundries	3,884	4,618
Equipment and tournaments	4,063	3,891
Professional fees	4,304	3,582
Repairs and renewals	5,831	4,460
Bank charges	465	335
Subscriptions	347	267
Bad debts	389	-
	<u>79,410</u>	<u>85,229</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	1,459	1,368
	<u>80,869</u>	<u>86,597</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>80,869</u>	<u>86,597</u>

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,459	1,368
<b>Analysed between:</b>		
Charitable activities	1,459	1,368
<b>Governance costs comprise:</b>	2024 £	2023 £
Independent examiner's fees	1,459	1,368
	1,459	1,368

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	19,559	22,574

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	3
<b>Employment costs</b>	2024 £	2023 £
Wages and salaries	27,540	30,290
Social security costs	272	-
Other pension costs	630	590
	28,442	30,880

Amounts paid to key management personnel in the year totaled £22,202 (2023: £24,640)

There were no employees whose annual remuneration was more than £60,000.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 12 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2023	250,000	140,201	80,257	2,144	472,602
At 31 March 2024	250,000	140,201	80,257	2,144	472,602
<b>Depreciation and impairment</b>					
At 1 April 2023	25,000	15,863	21,482	2,144	64,489
Depreciation charged in the year	5,000	2,804	11,755	-	19,559
At 31 March 2024	30,000	18,667	33,237	2,144	84,048
<b>Carrying amount</b>					
At 31 March 2024	220,000	121,534	47,020	-	388,554
At 31 March 2023	225,000	124,338	58,775	-	408,113

#### 13 Stocks

	2024 £	2023 £
Finished goods and goods for resale	503	186

#### 14 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,306	6,157
Other debtors	3,460	3,460
	8,766	9,617

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

	2024 £	2023 £
Other taxation and social security	273	660
Other creditors	133	-
Accruals and deferred income	1,723	1,721
	2,129	2,381

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Other creditors	8,000	12,000

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Transfers £	Movement in funds		Balance at 31 March 2024 £
			Balance at 1 April 2023 £	Incoming resources £	
Club renovation fund	30,811	(30,811)	-	-	-

##### Club renovation fund

This fund represents monies received from the Catherine Cookson Charitable Trust to be spent on renovation works to the Real Tennis club. The balance has been transferred to unrestricted funds at the end of 2023 as the renovations have been carried out and have been capitalised.

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Sinking fund	40,000	-	-	10,000	50,000
General funds	375,522	67,284	(83,639)	(10,000)	349,167
	<u>415,522</u>	<u>67,284</u>	<u>(83,639)</u>	<u>-</u>	<u>399,167</u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
Sinking fund	30,000	-	-	10,000	40,000
General funds	378,082	65,967	(89,338)	20,811	375,522
	<u>408,082</u>	<u>65,967</u>	<u>89,338</u>	<u>30,811</u>	<u>415,522</u>

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### 18 Unrestricted funds

(Continued)

#### General fund

The General fund represents the free funds of the charity, which are not designated for particular purposes.

#### Sinking fund

The Sinking fund represents monies set aside for full roof repairs in 10 years time.

### 19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**JESMOND DENE REAL TENNIS CLUB**

England & Wales - Charity number 1175362

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# Accounts

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Charity registration number 1175362

Company registration number 09301164 (England and Wales)

**JESMOND DENE REAL TENNIS CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# JESMOND DENE REAL TENNIS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr PA Averley Mr WM Howard Mr RJ MacAlister Mr AR Sanderson Mr DJ Spurling Mr JL Taylor Mr R Zack
<b>Charity number</b>	1175362
<b>Company number</b>	09301164
<b>Principal address</b>	Matthew Bank Jesmond Newcastle upon Tyne Tyne and Wear NE2 3RE
<b>Independent examiner</b>	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne Tyne and Wear England NE2 1TJ

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# JESMOND DENE REAL TENNIS CLUB

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6 - 7
Notes to the financial statements	8 - 15

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# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The Jesmond Dene Real Tennis Club charity has two objectives:

The promotion of community participation in healthy recreation for the benefit of the inhabitants of Newcastle upon Tyne by the provision of facilities for playing Real Tennis.

To conserve, preserve and improve for the public benefit as buildings of historic interest the Real Tennis Court and house at Matthew Bank, Jesmond Dene Road, Newcastle Upon Tyne NE2 3RE and to educate the public about the history and heritage of the buildings.

#### **Playing Real Tennis**

Reporting on the year to 31st March 2023 we see the operation of the Club getting back to normal after the pandemic – albeit in some respects a "new normal".

The year can be seen in three parts:

1. April to June : the return to playing as reported last year continues
2. July and August : closure of playing facilities while extensive building works take place
3. September onwards : the steady progress continues, with regular play, coaching, tournaments and matches.

The wonderful donation of £50,000 from the Catherine Cook Foundation to undertake major improvements in the dedans and on court, together with some £25,000 from our reserves to improve changing facilities and the like, has enabled us to improve the playing, changing and socialising environment. When added to the intrinsic quality of the historic court building, we can boast being one of the leading Real Tennis Courts out of the 47 across the world.

The effects of the pandemic are not gone, however. The substantial shift of many jobs to enable more flexible employment through "working from home" has impacted on court bookings. There is now much more play during the day, with less pressure on weekday evenings ("after work" in the old days) and a reduction also at weekends. This does offer an opportunity for introducing new players to the game with junior player sessions and an increasingly vibrant Newcastle University students club, which was a key objective of the Catherine Cookson Foundation donation.

#### **Safeguarding the Real Tennis Court**

The Jesmond Dene court is considered to be one of the best constructed in the world. It was built by a fabulously wealthy industrialist in 1894 with what seems to have been a "money no object" approach. Architecturally the court building is a gem and the quality of the internal playing surfaces is of "Rolls Royce" standard.

The Trustees and membership as a whole are aware of their responsibilities in safeguarding the building for the wider community and not just the ardent players of Real Tennis. During the year, further works have been undertaken to improve the infrastructure of the building and to prepare for the day when the Council is successful in selling the surrounding lands for development. The Club's ownership of the freehold is such that the presence of the court building and its access will be enhanced by the eventual development of the site. In the meantime, small but important access improvements have been carried out.

We participate in various heritage days and welcome a number of local history, community and walking groups to admire the court and catch a glimpse of the at times intricate original "bat and ball" game known as Real Tennis.

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Achievements and performance

#### Financial review

Our accounts reflect the narrative above in that:

- a) Our core "trading" as a real tennis club is showing a deficit of £23,371
- b) Our principal income stream of subscriptions and court booking fees has increased from £23,320 (2020-21) to £44,243 (2021-22) and £53,293 (2022-23). Without a court closure, we expect the 2023-24 position to be in excess of £60,000.

In overall terms, the Club remains financially viable and the recent improvements support what the Club offers to members, visiting players and, most importantly, those new to the game who are the life-blood of our future.

#### Structure, governance and management

The role of the Board is summarised as being responsible for managing the Resources, Regulation, Risk, Reputation and Resilience of the Charity.

The Board establishes a business plan and budget for each membership year (April to September). In ensuring financial viability, the Board sets membership fees and court usage charges. The Board is responsible for employment matters.

The Board is supported by a Tennis Committee which must contain at least two trustees plus other non-trustee members. The Club Professional, and Club Administrator are members of the Tennis Committee. The primary purpose of the Tennis Committee is to steer the playing and development of the game of Real Tennis in terms of club play, tournaments, matches, coaching and general development of the sport. A scheme of delegation from the Board exists to enable the Tennis Committee to fulfil its role.

An annual General Meeting is held where the Statutory Accounts are presented and members wishing to be considered for roles as Board Trustees or Tennis Committee members are identified. The achievements and any areas of concern may be discussed by the membership at this meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr PA Averley  
Mr WM Howard  
Mr RJ MacAlister  
Mr AR Sanderson  
Mr DJ Spurling  
Mr JL Taylor  
Mr R Zack

The trustees' report was approved by the Board of Trustees.

  
.....  
Mr WM Howard  
Trustee  
Date:  7th December 2023.  
.....

# JESMOND DENE REAL TENNIS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JESMOND DENE REAL TENNIS CLUB

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I report to the trustees on my examination of the financial statements of Jesmond Dene Real Tennis Club (the charity) for the year ended 31 March 2023.

#### **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**

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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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
- 4 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.

*Robson Laidler Accountants Limited*

#### **Robson Laidler Accountants Limited**

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 11 December 2023

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

### Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	7,460	-	7,460	58,809
Charitable activities	3	53,293	-	53,293	44,243
Other trading activities	4	859	-	859	230
Other income		4,355	-	4,355	13,141
<b>Total income</b>		<b>65,967</b>	<b>-</b>	<b>65,967</b>	<b>116,423</b>
<b><u>Expenditure on:</u></b>					
Raising funds	5	2,741	-	2,741	3,457
Charitable activities	6	86,597	-	86,597	75,260
<b>Total expenditure</b>		<b>89,338</b>	<b>-</b>	<b>89,338</b>	<b>78,717</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(23,371)</b>	<b>-</b>	<b>(23,371)</b>	<b>37,706</b>
Gross transfers between funds		30,811	(30,811)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>7,440</b>	<b>(30,811)</b>	<b>(23,371)</b>	<b>37,706</b>
Fund balances at 1 April 2022		408,082	30,811	438,893	401,187
<b>Fund balances at 31 March 2023</b>		<b>415,522</b>	<b>-</b>	<b>415,522</b>	<b>438,893</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income and endowments from:</u></b>				
Donations and legacies	2	8,809	50,000	58,809
Charitable activities	3	44,243	-	44,243
Other trading activities	4	230	-	230
Other income		13,141	-	13,141
<b>Total income</b>		<b>66,423</b>	<b>50,000</b>	<b>116,423</b>
<b><u>Expenditure on:</u></b>				
Raising funds	5	3,457	-	3,457
Charitable activities	6	65,839	9,421	75,260
<b>Total expenditure</b>		<b>69,296</b>	<b>9,421</b>	<b>78,717</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(2,873)</b>	<b>40,579</b>	<b>37,706</b>
Gross transfers between funds		9,768	(9,768)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>6,895</b>	<b>30,811</b>	<b>37,706</b>
Fund balances at 1 April 2021		401,187	-	401,187
<b>Fund balances at 31 March 2022</b>		<b>408,082</b>	<b>30,811</b>	<b>438,893</b>

# JESMOND DENE REAL TENNIS CLUB

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		408,113		375,627
<b>Current assets</b>					
Stocks	12	186		-	
Debtors	13	9,617		6,989	
Cash at bank and in hand		11,987		75,862	
		<u>21,790</u>		<u>82,851</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(2,381)</u>		<u>(2,585)</u>	
Net current assets			19,409		80,266
<b>Total assets less current liabilities</b>			427,522		455,893
<b>Creditors: amounts falling due after more than one year</b>	15		(12,000)		(17,000)
<b>Net assets</b>			<u>415,522</u>		<u>438,893</u>
<b>Income funds</b>					
Restricted funds	16		-		30,811
<u>Unrestricted funds</u>					
Designated funds	17	40,000		30,000	
General unrestricted funds		<u>375,522</u>		<u>378,082</u>	
			415,522		408,082
			<u>415,522</u>		<u>438,893</u>

# JESMOND DENE REAL TENNIS CLUB

## BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

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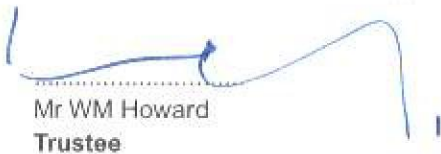
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 7-12-2022



Mr WM Howard  
Trustee

Company registration number 09301164

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Jesmond Dene Real Tennis Club is a private company limited by guarantee incorporated in England and Wales. The registered office is Matthew Bank, Jesmond, Newcastle upon Tyne, Tyne and Wear, NE2 3RE.

#### 1.1 Accounting convention

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Liabilities are recognised as expenditure 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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

(Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold improvements	2% straight line
Fixtures and fittings	20% reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.11 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 1.12 Short term debtors and creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

# JESMOND DENE REAL TENNIS CLUB

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

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	2,492	5,930	-	5,930
Gift aid	4,968	2,879	-	2,879
Grants received	-	-	50,000	50,000
	<u>7,460</u>	<u>8,809</u>	<u>50,000</u>	<u>58,809</u>
<b>Grants receivable for core activities</b>				
Catherine Cookson Trust	-	-	50,000	50,000
	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>

### 3 Charitable activities

	Charitable activities 2023	Charitable activities 2022
	£	£
Fees and subscriptions	53,293	44,243
	<u>53,293</u>	<u>44,243</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop and hospitality sales	859	230
	<u>859</u>	<u>230</u>

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Raising funds		
Shop and hospitality purchases	2,741	3,457
	<u>2,741</u>	<u>3,457</u>

### 6 Charitable activities

	Charitable activities	Charitable activities
	2023	2022
	£	£
Staff costs	30,880	28,637
Depreciation and impairment	22,574	12,942
Rates and water	1,081	1,016
Insurance	4,351	3,458
Light and heat	6,896	3,153
Telephone	2,228	1,913
Postage and stationery	66	199
Advertising	-	144
Sundries	4,618	4,112
Equipment and tournaments	3,891	1,342
Professional fees	3,582	2,365
Repairs and renewals	4,460	13,525
Bank charges	335	256
Subscriptions	267	276
Bad debts	-	662
	<u>85,229</u>	<u>74,000</u>
Share of governance costs (see note 7)	1,368	1,260
	<u>86,597</u>	<u>75,260</u>
<b>Analysis by fund</b>		
Unrestricted funds	86,597	65,839
Restricted funds	-	9,421
	<u>86,597</u>	<u>75,260</u>

# JESMOND DENE REAL TENNIS CLUB

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

### 7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examination fees	-	1,368	1,368	1,260
	-	1,368	1,368	1,260
Analysed between Charitable activities	-	1,368	1,368	1,260

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	3	2
<b>Employment costs</b>	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	30,290	27,694
Social security costs	-	403
Other pension costs	590	540
	30,880	28,637

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	250,000	140,201	25,197	2,144	417,542
Additions	-	-	55,060	-	55,060
At 31 March 2023	<u>250,000</u>	<u>140,201</u>	<u>80,257</u>	<u>2,144</u>	<u>472,602</u>
<b>Depreciation and impairment</b>					
At 1 April 2022	20,000	13,059	6,788	2,068	41,915
Depreciation charged in the year	5,000	2,804	14,694	76	22,574
At 31 March 2023	<u>25,000</u>	<u>15,863</u>	<u>21,482</u>	<u>2,144</u>	<u>64,489</u>
<b>Carrying amount</b>					
At 31 March 2023	<u>225,000</u>	<u>124,338</u>	<u>58,775</u>	<u>-</u>	<u>408,113</u>
At 31 March 2022	<u>230,000</u>	<u>127,142</u>	<u>18,409</u>	<u>76</u>	<u>375,627</u>
12 Stocks				<b>2023</b>	<b>2022</b>
				£	£
Finished goods and goods for resale				186	-
				<u>186</u>	<u>-</u>
13 Debtors				<b>2023</b>	<b>2022</b>
				£	£
<b>Amounts falling due within one year:</b>					
Trade debtors				6,157	3,497
Other debtors				3,460	3,492
				<u>9,617</u>	<u>6,989</u>
14 Creditors: amounts falling due within one year				<b>2023</b>	<b>2022</b>
				£	£
Other taxation and social security				660	269
Trade creditors				-	637
Other creditors				-	121
Accruals and deferred income				1,721	1,558
				<u>2,381</u>	<u>2,585</u>

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 15 Creditors: amounts falling due after more than one year

2023  
£

2022  
£

Other creditors

12,000

17,000

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Club renovation fund	-	50,000	(19,189)	30,811	(30,811)	-

#### Club renovation fund

This fund represents monies received from the Catherine Cookson Charitable Trust to be spent on renovation works to the Real Tennis club. The balance has been transferred to unrestricted funds at the end of the year as the renovations have been carried out and have been capitalised.

### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
	Sinking fund	20,000	10,000	30,000	10,000
	20,000	10,000	30,000	10,000	40,000

#### General fund

The General fund represents the free funds of the charity, which are not designated for particular purposes.

#### Sinking fund

The Sinking fund represents monies set aside for full roof repairs in 10 years time.

# JESMOND DENE REAL TENNIS CLUB

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

### 18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	408,113	-	408,113	365,859	375,627
Current assets/(liabilities)	19,409	-	19,409	59,223	80,266
Long term liabilities	(12,000)	-	(12,000)	(17,000)	(17,000)
	<u>415,522</u>	<u>-</u>	<u>415,522</u>	<u>408,082</u>	<u>438,893</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**JESMOND DENE REAL TENNIS CLUB**

England & Wales - Charity number 1175362

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# Accounts

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Charity registration number 1175362

Company registration number 09301164 (England and Wales)

**JESMOND DENE REAL TENNIS CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# JESMOND DENE REAL TENNIS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Dr PA Averley  
Mr WM Howard  
Mr RJ MacAlister  
Mr AR Sanderson  
Mr DJ Spurling  
Mr JL Taylor  
Mr R Zack

**Charity number**

1175362

**Company number**

09301164

**Principal address**

Matthew Bank  
Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 3RE

**Independent examiner**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
England  
NE2 1TJ

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# JESMOND DENE REAL TENNIS CLUB

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6 - 7
Notes to the financial statements	8 - 15

---

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The Jesmond Dene Real Tennis Club charity has two objectives:

1. The promotion of community participation in healthy recreation for the benefit of the inhabitants of Newcastle upon Tyne by the provision of facilities for playing Real Tennis.
2. To conserve, preserve and improve for the public benefit as buildings of historic interest the Real Tennis Court and house at Matthew Bank, Jesmond Dene Road, Newcastle Upon Tyne NE2 3RE and to educate the public about the history and heritage of the buildings.

The principal activity streams which deliver our objectives are:

### **Playing Real Tennis**

Reporting on the year to 31st March 2022 is far more positive than last year. The Club is back to playing – albeit intermittently- during the period. In moving to a more normal state we have had to recognise:

- Some members are less predisposed to mixing and thus playing than others
- Levels of last minute cancellations of court booking remain high due Covid still being around – but overall health safety must be paramount
- Tournaments and matches against other clubs have been virtually nil.

Writing this report in autumn 2022, it is clear to see that the effect of the above trends is waning, but still not gone completely. What seems to be a more lasting change is when members wish to play. Possibly linked to an increase in opportunities to work from home, the patterns of bookings have changed, there being slightly less interest in evening bookings (after old patterns of work?), more during the day, and with a decline in singles bookings at weekends.

The accounts show the magnificent donation from the Catherine Cookson Foundation amounting to £50,000. The focus of this donation is to improve the playing environment at the Club with an emphasis on bringing new players into the sport. In the year under report, the planning, statutory approvals, architectural specifications and tender processes have been carried out in preparation for the construction works to be undertaken (including a court closure) in summer 2022.

### **Safeguarding the Real Tennis Court**

The Jesmond Dene court is considered to be one of the best in the world. It was built by a fabulously wealthy industrialist in 1894 with what seems to have been a "money no object" approach. Architecturally the court building is a gem and the quality of the internal playing surfaces is of "Rolls Royce" standard.

The Trustees and membership as a whole are aware of their responsibilities in safeguarding the building for the wider community and not just the ardent players of Real Tennis. During the year, further works have been undertaken to improve the infrastructure of the building and to prepare for the day when the Council is successful in selling the surrounding lands for development. The Club's ownership of the freehold is such that the presence of the court building and its access will be enhanced by the eventual development of the site. In the meantime, small but important access improvements have been carried out.

We are now looking forward to inviting community visits to admire the court – inside and out- and to learn from where all other racket sports have come.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

Our accounts reflect the narrative above in that:

- a) Our core "trading" as a real tennis club is showing a surplus of £6,895
- b) Our principal income stream of subscriptions and court booking fees has increased from £23,320 (2020-21) to £44,243 (2021-22), but must reach £67,973 to equate to life before the pandemic.
- c) The pre-building expenditure funded by the Catherine Cooks Foundation donation amounts to £9,421.

In overall terms, the Club remains financially viable and with the expectation that

- a) above will grow to pre-pandemic levels in 2022-23, while in
- b) above, the outcome will be a massive improvement in what the Club offers to members, visitors and, most importantly, the life-blood of our future, new players.

#### Reserves policy

At 31 March 2022, the charity had reserves of £438,893 (2021: £401,187) of which £2,455 (2021: £4,828) are free reserves.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Structure, governance and management

##### Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company also registered as a charity on 25 October 2017.

##### Structure, Governance and Management

The role of the Board is summarised as being responsible for managing the Resources, Regulation, Risk, Reputation and Resilience of the Charity.

The Board establishes a business plan and budget for each membership year (April to September). In ensuring financial viability, the Board sets membership fees and court usage charges. The Board is responsible for employment matters.

The Board is supported by a Tennis Committee which must contain at least two trustees plus other non-trustee members. The Club Professional, Assistant Club Professional and Club Administrator are members of the Tennis Committee. The primary purpose of the Tennis Committee is to steer the playing and development of the game of Real Tennis in terms of club play, tournaments, matches, coaching and general development of the sport. A scheme of delegation from the Board exists to enable the Tennis Committee to fulfil its role.

An annual General Meeting is held where the Statutory Accounts are presented and members wishing to be considered for roles as Board Trustees or Tennis Committee members are identified. The achievements and any areas of concern may be discussed by the membership at this meeting.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr PA Averley

Mr WM Howard

Mr RJ MacAlister

Mr AR Sanderson

Mr DJ Spurling

Mr JL Taylor

Mr R Zack

# JESMOND DENE REAL TENNIS CLUB

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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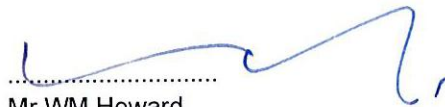
### Recruitment of new trustees

From time to time it is necessary for the Trust to recruit new Trustees to replace those that have either resigned during their term of office, or by way of anticipating planned retirements after the completion of either a single term of three years, or a maximum period of six years, being two terms of three years.

When a vacancy occurs, the Board will determine the mix of skills and experience required so as to ensure a fully functioning team of Trustees and will seek to identify individuals who appear to have the qualities and interest in what we do.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Mr WM Howard

Trustee

Date: 11<sup>th</sup> November 2022.

# JESMOND DENE REAL TENNIS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JESMOND DENE REAL TENNIS CLUB

---

I report to the trustees on my examination of the financial statements of Jesmond Dene Real Tennis Club (the charity) for the year ended 31 March 2022.

#### 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

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:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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
- 4 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.



Nick Cunningham FCCA

Robson Laidler Accountants Limited

Fernwood House  
Fernwood Road  
Jesmond  
Newcastle Upon Tyne  
Tyne and Wear  
NE2 1TJ  
England

Dated: 14-11-2022.....

# JESMOND DENE REAL TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	8,809	50,000	58,809	2,678
Charitable activities	3	44,243	-	44,243	23,320
Other trading activities	4	230	-	230	782
Other income		13,141	-	13,141	33,786
<b>Total income</b>		<u>66,423</u>	<u>50,000</u>	<u>116,423</u>	<u>60,566</u>
<b><u>Expenditure on:</u></b>					
Raising funds	5	3,457	-	3,457	1,369
Charitable activities	6	65,839	9,421	75,260	57,767
<b>Total expenditure</b>		<u>69,296</u>	<u>9,421</u>	<u>78,717</u>	<u>59,136</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(2,873)	40,579	37,706	1,430
Gross transfers between funds		<u>9,768</u>	<u>(9,768)</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		6,895	30,811	37,706	1,430
Fund balances at 1 April 2021		<u>401,187</u>	<u>-</u>	<u>401,187</u>	<u>399,757</u>
<b>Fund balances at 31 March 2022</b>		<u><u>408,082</u></u>	<u><u>30,811</u></u>	<u><u>438,893</u></u>	<u><u>401,187</u></u>

# JESMOND DENE REAL TENNIS CLUB

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		375,627		376,359
<b>Current assets</b>					
Debtors	11	6,989		2,759	
Cash at bank and in hand		75,862		50,940	
		<u>82,851</u>		<u>53,699</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,585)</u>		<u>(11,871)</u>	
Net current assets			80,266		41,828
<b>Total assets less current liabilities</b>			<u>455,893</u>		<u>418,187</u>
<b>Creditors: amounts falling due after more than one year</b>	13		<u>(17,000)</u>		<u>(17,000)</u>
<b>Net assets</b>			<u><u>438,893</u></u>		<u><u>401,187</u></u>
<b>Income funds</b>					
Restricted funds	14		30,811		-
<u>Unrestricted funds</u>					
Designated funds	15	30,000		20,000	
General unrestricted funds		<u>378,082</u>		<u>381,187</u>	
			<u>408,082</u>		<u>401,187</u>
			<u><u>438,893</u></u>		<u><u>401,187</u></u>

# JESMOND DENE REAL TENNIS CLUB

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2022**

---

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on .....

*for November 2022*



.....  
Mr WM Howard  
Trustee

Company registration number 09301164

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

#### Charity information

Jesmond Dene Real Tennis Club is a private company limited by guarantee incorporated in England and Wales. The registered office is Matthew Bank, Jesmond, Newcastle upon Tyne, Tyne and Wear, NE2 3RE.

#### 1.1 Accounting convention

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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Liabilities are recognised as expenditure 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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold improvements	2% straight line
Fixtures and fittings	20% reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Taxation

The charity is exempt from corporation tax on its charitable activities.

#### 1.10 Retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 1.11 Short term debtors and creditors

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

# JESMOND DENE REAL TENNIS CLUB

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

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	5,930	-	5,930	480
Gift aid	2,879	-	2,879	2,198
Grants received	-	50,000	50,000	-
	<u>8,809</u>	<u>50,000</u>	<u>58,809</u>	<u>2,678</u>
<b>Grants receivable for core activities</b>				
Catherine Cookson Trust	-	50,000	50,000	-
	<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>

### 3 Charitable activities

	Charitable activities	Charitable activities
	2022	2021
	£	£
Fees and subscriptions	44,243	23,320
	<u>44,243</u>	<u>23,320</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Shop and hospitality sales	230	782
	<u>230</u>	<u>782</u>

**JESMOND DENE REAL TENNIS CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

5 Raising funds	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Raising funds	3,457	1,369
Shop and hospitality purchases	<u>3,457</u>	<u>1,369</u>
	<u><u>3,457</u></u>	<u><u>1,369</u></u>
6 Charitable activities	Charitable activities	Charitable activities
	2022	2021
	£	£
Staff costs	28,637	26,769
Depreciation and impairment	12,942	8,551
Rates and water	1,016	826
Insurance	3,458	2,511
Light and heat	3,153	4,205
Telephone	1,913	2,182
Postage and stationery	199	28
Advertising	144	-
Sundries	4,112	2,692
Equipment and tournaments	1,342	660
Professional fees	2,365	2,840
Repairs and renewals	13,525	4,718
Bank charges	256	89
Subscriptions	276	436
Bad debts	662	-
	<u>74,000</u>	<u>56,507</u>
Share of governance costs (see note 7)	1,260	1,260
	<u>75,260</u>	<u>57,767</u>
	<u><u>75,260</u></u>	<u><u>57,767</u></u>
<b>Analysis by fund</b>	65,839	57,767
Unrestricted funds	<u>9,421</u>	<u>-</u>
Restricted funds	<u>75,260</u>	<u>57,767</u>
	<u><u>75,260</u></u>	<u><u>57,767</u></u>

# JESMOND DENE REAL TENNIS CLUB

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

### 7 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Independent examination fees	-	1,260	1,260	-	1,260
	-	1,260	1,260	-	1,260
Analysed between Charitable activities	-	1,260	1,260	-	1,260

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	2
<b>Employment costs</b>		
	2022 £	2021 £
Wages and salaries	27,694	26,171
Social security costs	403	-
Other pension costs	540	598
	28,637	26,769

There were no employees whose annual remuneration was more than £60,000.

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Tangible fixed assets	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>					
At 1 April 2021	250,000	140,201	12,987	2,144	405,332
Additions	-	-	12,210	-	12,210
At 31 March 2022	<u>250,000</u>	<u>140,201</u>	<u>25,197</u>	<u>2,144</u>	<u>417,542</u>
<b>Depreciation and impairment</b>					
At 1 April 2021	15,000	10,255	2,186	1,532	28,973
Depreciation charged in the year	5,000	2,804	4,602	536	12,942
At 31 March 2022	<u>20,000</u>	<u>13,059</u>	<u>6,788</u>	<u>2,068</u>	<u>41,915</u>
<b>Carrying amount</b>					
At 31 March 2022	<u>230,000</u>	<u>127,142</u>	<u>18,409</u>	<u>76</u>	<u>375,627</u>
At 31 March 2021	<u>235,000</u>	<u>129,946</u>	<u>10,801</u>	<u>612</u>	<u>376,359</u>
<b>11 Debtors</b>				<b>2022</b>	<b>2021</b>
				£	£
<b>Amounts falling due within one year:</b>					
Trade debtors				3,497	516
Other debtors				3,492	2,243
				<u>6,989</u>	<u>2,759</u>
<b>12 Creditors: amounts falling due within one year</b>				<b>2022</b>	<b>2021</b>
				£	£
Other taxation and social security				269	240
Trade creditors				637	9,958
Other creditors				121	113
Accruals and deferred income				1,558	1,560
				<u>2,585</u>	<u>11,871</u>
<b>13 Creditors: amounts falling due after more than one year</b>				<b>2022</b>	<b>2021</b>
				£	£
Other creditors				<u>17,000</u>	<u>17,000</u>

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Club renovation fund	-	50,000	(19,189)	30,811

#### Club renovation fund

This fund represents monies received from the Catherine Cookson Charitable Trust to be spent on renovation works to the Real Tennis club.

### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Transfers £	Balance at 1 April 2021 £	Transfers £	Balance at 31 March 2022 £
Sinking fund	10,000	10,000	20,000	10,000	30,000
	10,000	10,000	20,000	10,000	30,000

#### General fund

The General fund represents the free funds of the charity, which are not designated for particular purposes.

#### Sinking fund

The Sinking fund represents monies set aside for full roof repairs in 10 years time.

### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	365,859	9,768	375,627	376,359
Current assets/(liabilities)	59,223	21,043	80,266	41,828
Long term liabilities	(17,000)	-	(17,000)	(17,000)
	408,082	30,811	438,893	401,187

# JESMOND DENE REAL TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### 17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**JESMOND DENE REAL TENNIS CLUB**

England & Wales - Charity number 1175362

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# Accounts

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REGISTERED COMPANY NUMBER: 09301164 (England and Wales)  
REGISTERED CHARITY NUMBER: 1175362

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**TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
JESMOND DENE REAL TENNIS CLUB**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

**JESMOND DENE REAL TENNIS CLUB**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Trustees' Report</b>	2 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14

**JESMOND DENE REAL TENNIS CLUB**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2021**

**REGISTERED COMPANY NUMBER**

09301164 (England and Wales)

**REGISTERED CHARITY NUMBER**

1175362

**TRUSTEES**

Michael Howard  
Richard MacAlister  
Ramy Zack  
Darren Spurling  
John Taylor  
Paul Averley  
Antony Sanderson

The Club has two employees:

Professional - Mark Eadle  
Administrator - Simon Harris

**REGISTERED OFFICE**

Jesmond Dene Real Tennis Club  
Matthew Bank  
Jesmond  
Newcastle Upon Tyne  
NE2 3RE

**INDEPENDENT EXAMINER**

Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
Tyne and Wear  
NE2 1TJ

**BANKERS**

HSBC  
110 Grey Street  
Newcastle upon Tyne  
Tyne and Wear  
NE1 6JG

## JESMOND DENE REAL TENNIS CLUB

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

#### ACHIEVEMENT AND PERFORMANCE

##### Objectives and Activities

The Jesmond Dene Real Tennis Club charity has two objectives:

1. The promotion of community participation in healthy recreation for the benefit of the inhabitants of Newcastle upon Tyne by the provision of facilities for playing Real Tennis.
2. To conserve, preserve and improve for the public benefit as buildings of historic interest the Real Tennis Court and house at Matthew Bank, Jesmond Dene Road, Newcastle Upon Tyne NE2 3RE and to educate the public about the history and heritage of the buildings.

##### The principal activity streams which deliver our objectives are:

##### Playing Real Tennis

At 1st April 2020, the Club had been closed for two weeks as a result of the COVID pandemic and throughout the period to 31st March 2021, we were never fully operational at any stage. We have had periods of complete closure, partial restriction periods when juniors or household bubbles could play, or limited coaching was permitted.

Our two principal streams of income are derived from subscriptions and court fees. Prior to the pandemic lock-down, the Trustees had decided that subscriptions for 2020/21 would remain unchanged. Thankfully, the vast majority of members renewed in April 2020 and thus income from subscriptions was 86% of the previous year. There is always a small amount of turnover, but usually new playing members replace those who have departed, for whatever reason. However, being unable to play other than for limited periods as above, court fees income was substantially reduced to 34% of the previous year. Being very much a minority sport - there are only 27 Real Tennis courts in the UK - it has, at times been difficult to get a clear view within the laws, regulations and advice produced by HM Government as to what level of sporting activity is actually allowable.

The Club benefited from HM Government support to furlough our two employees during certain periods in the year as well as being in receipt of several business support grants. Of particular concern was the plight of our Professional, who joined us in mid-January 2020 and thus had only nine weeks before closure. We are glad to note that Mark Eadle has used every opportunity to organise games, offer coaching and even find a few new members - despite the restrictions.

Writing this report in August, we are now moving back to unrestricted members' play and coaching, while being aware of operating in a COVID-safe way with ventilation, little socialising and a general awareness of making space for others. We are planning for matches and tournaments to return from September 2021, with an aim of "normality" by Autumn 2021. This will hopefully provide a platform for new and returning students to play.

##### Safeguarding the Real Tennis Court

A possible advantage of the COVID-related closures has been the opportunity to invest in improvements to changing rooms, heating and social areas without having to work round play. We are indebted to several members who have offered their business expertise to drive forward these improvements. There will be further improvements to both the external and internal ambiances in 2021/22, however, the two major projects remain in the pending tray. The court roof, as reported previously, is on borrowed time and we continue to contribute to a sinking fund for these future works. The surrounding site has failed to be sold by the City Council for development for the second time, and thus our vision to place our historic court in an easily-accessed and attractive setting must wait - probably five years hence.

Needless to say, our programme of community visits to savour the history of both the court and the game has been suspended.

**JESMOND DENE REAL TENNIS CLUB**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**FINANCIAL REVIEW**

**Financial Review**

It is hoped that 2020-21 has been a one-off. Triangulation of reduced overall income from playing, combined with various forms of COVID financial support from HM Government aligned with careful management of expenditure has led to a small surplus, thus negating the need to dip into reserves. As restrictions are cut back, many members are returning to their routines of when and with whom they play - albeit, after a break of some 15 months for many, there is evidence of more aches, pains and injuries.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company also registered as a charity on 25 October 2017.

**Structure, Governance and Management**

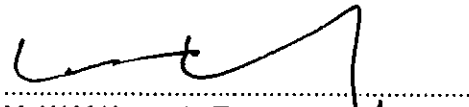
The role of the Board is summarised as being responsible for managing the Resources, Regulation, Risk, Reputation and Resilience of the Charity.

The Board establishes a business plan and budget for each membership year (April to September). In ensuring financial viability, the Board sets membership fees and court usage charges. The Board is responsible for employment matters.

The Board is supported by a Tennis Committee which must contain at least two trustees plus other non-trustee members. The Club Professional and Administrator are members of the Tennis Committee. The primary purpose of the Tennis Committee is to steer the playing and development of the game of Real Tennis in terms of club play, tournaments, matches, coaching and general development of the sport. A scheme of delegation from the Board exists to enable the Tennis Committee to fulfil its role.

An annual General Meeting is held where the Statutory Accounts are presented and members wishing to be considered for roles as Board Trustees or Tennis Committee members are identified. The achievements and any areas of concern may be discussed by the membership at this meeting.

Approved by order of the board of trustees on 19<sup>th</sup> August 2021 and signed on its behalf by:



Mr W M Howard - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JESMOND DENE REAL TENNIS CLUB**

**Independent examiner's report to the trustees of Jesmond Dene Real Tennis Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 the Company 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.

**Independent examiner's statement**

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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
4. the accounts 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 accounts to be reached.



Nicholas Cunningham FCCA  
Robson Laidler Accountants Limited  
Fernwood House  
Fernwood Road  
Jesmond  
Newcastle upon Tyne  
NE2 1TJ

Date: 6-9-2021

**JESMOND DENE REAL TENNIS CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

		<b>2021 Unrestricted funds £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	<b>36,464</b>	9,364
<b>Charitable activities</b>			
Club fees and subscriptions		<b>23,320</b>	67,973
Other trading activities	3	<b>782</b>	8,081
<b>Total</b>		<b>60,566</b>	85,418
<b>EXPENDITURE ON</b>			
Raising funds		<b>1,369</b>	2,308
<b>Charitable activities</b>			
Club running costs		<b>57,767</b>	61,582
<b>Total</b>		<b>59,136</b>	63,890
<b>NET INCOME</b>		<b>1,430</b>	21,528
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>399,757</b>	378,229
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>401,187</b>	399,757

The notes form part of these financial statements

**BALANCE SHEET  
31 MARCH 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	376,359	364,972
<b>CURRENT ASSETS</b>			
Debtors	9	2,759	3,354
Cash at bank and in hand		50,940	50,291
		<u>53,699</u>	<u>53,645</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(11,871)	(1,860)
<b>NET CURRENT ASSETS</b>		<u>41,828</u>	<u>51,785</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>418,187</u>	<u>416,757</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	(17,000)	(17,000)
<b>NET ASSETS</b>		<u>401,187</u>	<u>399,757</u>
<b>FUNDS</b>	12		
Unrestricted funds:			
General fund		381,187	389,757
Sinking fund		20,000	10,000
		<u>401,187</u>	<u>399,757</u>
<b>TOTAL FUNDS</b>		<u>401,187</u>	<u>399,757</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

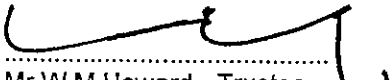
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

JESMOND DENE REAL TENNIS CLUB (REGISTERED NUMBER: 09301164)

BALANCE SHEET - continued  
31 MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19th August 2021 and were signed on its behalf by:

  
.....  
Mr W M Howard - Trustee

## JESMOND DENE REAL TENNIS CLUB

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis on the ground that current and future sources of funding or support will be more than adequate for the charity's needs. The Trustees have considered a period of 12 months from the balance sheet date and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

The financial accounts are prepared in Sterling (£).

The financial statements are rounded to the nearest £1.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure 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 cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% straight line

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**JESMOND DENE REAL TENNIS CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Short term debtors and creditors**

Debtors and creditors with no interest rate which are receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised immediately in profit and loss.

**Cash and cash equivalents**

Cash and cash equivalents comprises cash in hand and current balances with banks and other institutions, which are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	480	1,980
Gift aid	2,198	7,384
Grants	33,786	-
	<u>36,464</u>	<u>9,364</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Covid-19 Government Grants	33,786	-
	<u>33,786</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Shop and hospitality sales	782	4,081
Sponsorships	-	4,000
	<u>782</u>	<u>8,081</u>

**JESMOND DENE REAL TENNIS CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b><u>8,551</u></b>	<b><u>8,651</u></b>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**6. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>26,171</b>	<b>28,163</b>
Other pension costs	<b>598</b>	<b>567</b>
	<b><u>26,769</u></b>	<b><u>28,730</u></b>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
Management and administration	<b><u>2</u></b>	<b><u>3</u></b>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

All funds were unrestricted in the previous year therefore the comparative information is the same as that showing on the Statement of Financial Activities.

**JESMOND DENE REAL TENNIS CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2020	250,000	129,379	3,871	2,144	385,394
Additions	-	10,822	9,116	-	19,938
At 31 March 2021	<u>250,000</u>	<u>140,201</u>	<u>12,987</u>	<u>2,144</u>	<u>405,332</u>
<b>DEPRECIATION</b>					
At 1 April 2020	10,000	7,661	1,765	996	20,422
Charge for year	5,000	2,594	421	536	8,551
At 31 March 2021	<u>15,000</u>	<u>10,255</u>	<u>2,186</u>	<u>1,532</u>	<u>28,973</u>
<b>NET BOOK VALUE</b>					
At 31 March 2021	<u>235,000</u>	<u>129,946</u>	<u>10,801</u>	<u>612</u>	<u>376,359</u>
At 31 March 2020	<u>240,000</u>	<u>121,718</u>	<u>2,106</u>	<u>1,148</u>	<u>364,972</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	516	3,354
Other debtors	2,243	-
	<u>2,759</u>	<u>3,354</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	9,958	-
Social security and other taxes	240	264
Other creditors	113	113
Accrued expenses	1,560	1,483
	<u>11,871</u>	<u>1,860</u>

JESMOND DENE REAL TENNIS CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Other loans	<u>17,000</u>	<u>17,000</u>

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	389,757	1,430	(10,000)	381,187
Sinking fund	10,000	-	10,000	20,000
	<u>399,757</u>	<u>1,430</u>	<u>-</u>	<u>401,187</u>
<b>TOTAL FUNDS</b>	<u>399,757</u>	<u>1,430</u>	<u>-</u>	<u>401,187</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	60,566	(59,136)	1,430
<b>TOTAL FUNDS</b>	<u>60,566</u>	<u>(59,136)</u>	<u>1,430</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	378,229	21,528	(10,000)	389,757
Sinking fund	-	-	10,000	10,000
	<u>378,229</u>	<u>21,528</u>	<u>-</u>	<u>399,757</u>
<b>TOTAL FUNDS</b>	<u>378,229</u>	<u>21,528</u>	<u>-</u>	<u>399,757</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,418	(63,890)	21,528
<b>TOTAL FUNDS</b>	<u>85,418</u>	<u>(63,890)</u>	<u>21,528</u>

**JESMOND DENE REAL TENNIS CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. MOVEMENT IN FUNDS - continued**

**Unrestricted Funds**

General fund

The General fund represents the free funds of the charity, which are not designated for particular purposes.

Sinking fund

The Sinking fund represents monies set aside for full roof repairs in 10 years time.

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.