

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

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## **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

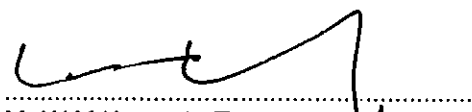
The role of the Board is summarised as being responsible for managing the Resources, Regulation, Risk, Reputation and Resilience of the Charity.

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

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

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>		<b>418,187</b>	<b>416,757</b>
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	(17,000)	(17,000)
<b>NET ASSETS</b>		<u><b>401,187</b></u>	<u><b>399,757</b></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><b>401,187</b></u>	<u><b>399,757</b></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

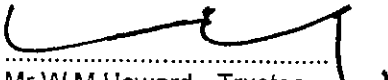
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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.



**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

**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	-

#### 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):

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

### 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

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

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

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

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	250,000	140,201	12,987	2,144	405,332
<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	15,000	10,255	2,186	1,532	28,973
<b>NET BOOK VALUE</b>					
At 31 March 2021	235,000	129,946	10,801	612	376,359
At 31 March 2020	240,000	121,718	2,106	1,148	364,972

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

	2021 £	2020 £
Trade debtors	516	3,354
Other debtors	2,243	-
	2,759	3,354

### 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
	11,871	1,860

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
	<u>60,566</u>	<u>(59,136)</u>	<u>1,430</u>
<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
	<u>85,418</u>	<u>(63,890)</u>	<u>21,528</u>
<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.