

THE HYDE TENNIS CLUB LIMITED

England & Wales · Charity number 1187898

Details

Status Registered

Legal form Charitable company

Company number [03413778](#)

Registered 2020-02-12

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

Contact

Address The Hyde Tennis Club
Walditch
Bridport
DT6 4LB

Phone 01308420777

Email clubpro@hyderealtennis.co.uk

Website <https://www.hyderealtennis.co.uk/>

Activities

Objects: 1. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES FOR THE PLAYING OF REAL TENNIS IN THE SOUTH WEST OF ENGLAND AND IN PARTICULAR INTRODUCING THE GAME TO CHILDREN AND YOUNG PEOPLE.2. TO CONSERVE, PRESERVE AND IMPROVE FOR THE PUBLIC BENEFIT AS A BUILDING OF HISTORIC INTEREST THE REAL TENNIS COURT AT THE HYDE TENNIS CLUB, WALDITCH ROAD, WALDITCH, BRIDPORT, DORSET, DT6 4LB, AND TO EDUCATE THE PUBLIC ABOUT THE HISTORY AND HERITAGE OF THE BUILDING.

Activities: 1. THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES FOR THE PLAYING OF REAL TENNIS IN THE SOUTH WEST OF ENGLAND AND IN PARTICULAR INTRODUCING THE GAME TO CHILDREN AND YOUNG PEOPLE.2. TO CONSERVE, PRESERVE AND IMPROVE FOR THE PUBLIC BENEFIT AS A BUILDING OF HISTORIC INTEREST THE REAL TENNIS COURT AT THE HYDE TENNIS CLUB, WALDITCH ROAD, WALDITCH,

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£35,071	£41,406	-	-
2024-08-31	£33,810	£27,362	-	-
2023-08-31	£30,209	£29,325	-	-
2022-08-31	£27,709	£36,715	-	-
2021-08-31	£247,835	£42,780	-	-
2020-08-31	£247,835	£42,780	-	-

Trustees

Name	Role	Appointed
Commodore Philip Thicknesse	Chair	2022-09-05
Christopher Davison		2024-01-01
Christopher Huxley		2025-01-01
Dugald Lockhart		2026-03-02
Ludovic Blackburn		2018-10-17
Rosalind Jean Dugdale Clark		2019-06-26
STEPHEN JOHN GRIER		2023-06-06

THE HYDE TENNIS CLUB LIMITED

England & Wales - Charity number 1187898

Accounts

The Hyde Tennis Club Limited
(A Charitable Company Limited by Guarantee)

Unaudited Annual Report and Financial Statements

For the Year Ended 31 August 2025

Company Number: 03413778
Charity Registered in England and Wales Number: 1187898

The Hyde Tennis Club Limited
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For the Year Ended 31 August 2025

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The Hyde Tennis Club Limited
Reference and Administrative Details
For the Year Ended 31 August 2025

Trustees and Directors

L Blackburn
R Clark
C Davison
S Grier
C Huxley
D Lockhart
J Orr
P Thicknesse

Registered Office

Battens Solicitors Limited
Mansion House
Princes Street
Yeovil
BA20 1EP

Trading address

The Hyde Tennis Club
Walditch
Bridport
DT6 4LB

Independent Examiner

Joseph Doggrell FCA BSc (Hons)
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2025

The trustees, who are also directors for the purposes of the Companies Act, present their report and unaudited financial statements of the charity for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Public benefit

The trustees report that the charitable activities described in "Objectives and activities" and "Achievements and performance" are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Structure, governance and management

The Hyde Tennis Club is an independent charity (registered number 1187898) and a company limited by guarantee (registered number 03413778).

The governing document is the memorandum and articles of association dated 14 January 2020. All business of the charity is conducted in accordance with its memorandum and articles of association together with the rules incorporated within this document. The following trustees, who are also directors for the purposes of company law, served during the period:

L Blackburn
R Clark
C Davison
S Grier
C Huxley (Appointed 01/01/2025)
D Lockhart (Appointed 02/03/2026)
J Orr
H Paterson (Resigned 01/01/2025)
P Thicknesse

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 liquidation of the company.

Objectives and activities

The objectives of the charity are:

- the promotion of community participation in healthy recreation by the provision of facilities for the playing of real tennis in the South West of England and in particular introducing the game to children and young people;
- to conserve, preserve and improve for the public benefit as a building of historic interest the real tennis court at the Hyde Tennis Club (Walditch Road, Walditch, Bridport, Dorset, DT6 4LB); and
- to educate the public about the history and heritage of the building.

The charity fulfils these objectives by allowing the club to be accessible to the public and through the promotion of the tennis as a sport. The charity has a particular focus on the younger members, and how to encourage them into the sport, alongside keeping the court, building and facilities in good order to grow the general participation in tennis.

The trustees have complied with the requirements of the Charities Act 2011 and have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

It is now five years since the charity acquired the freehold of the court. The trustees continue to be properly focussed on the objectives and have a well developed risk register to ensure that all remains well. The risks are considered under five principal headings: building failure; loss of professional services; loss of membership; welfare and safety of players and visitors (with particular attention paid to children and vulnerable persons); failure to demonstrate public benefit.

A significant achievement during the year was the installation of a new fire detection and intruder alarm system. This represented a major investment in the safety and security of the listed building, and was complemented by a formal fire risk assessment, fire safety training, and the completion of an electrical installation condition report. These measures represent a step change in the charity's approach to building safety and compliance. The trustees also secured a substantially reduced building insurance premium, which will benefit the charity in future years.

The trustees were pleased to see continued growth in membership, with membership income rising to £24,800 from £23,027 in the prior year, reflecting ongoing efforts to promote the club and attract new members. Trial memberships were introduced during the year and proved successful, with all triallists converting to full membership. "Bring a Friend" court promotions were also held to broaden participation. The charity continued to promote the game to younger players and the wider community, in line with its objectives. Twelve juniors tried real tennis over the summer through a Tennis and Rackets Association initiative, and sessions were arranged with local schools including Woodroffe School and Gillingham School. The Junior Academy continued to operate. The Chetwood Trophy was well attended, with visiting players commenting positively on the condition of the club and the welcome they received. Finals Day was held successfully in August with four finals played, and the summer party attracted around 40 members. The club also participated in Dorset Architectural Heritage Week, opening the court to the public.

Ongoing maintenance of the building and grounds continued throughout the year. The grounds were maintained to a good standard with regular monthly landscaping. Roof tiles were repaired and the internal walls were monitored following earlier damp issues and found to have dried out well. The building defibrillator was maintained. The trustees remain committed to the building maintenance plan and are satisfied that the court is being kept in a fit and safe condition for players and visitors. C Huxley was appointed as a trustee on 1 January 2025, and H Paterson stepped down on the same date. The trustees thank Mr Paterson for his contribution to the charity during his period of service.

Financial review

The total income of the charity for the year was £35,071 (2024 - £33,810) against total expenditure of £41,406 (2024 - £27,362). All expenditure was in line with the key objectives of the charity.

The charity was pleased to have increased its income to £35,071 compared to £33,810 in 2024. The increase was mainly due to more donations and bank interest received. During the year, the charity spent £18,671 on building and grounds maintenance and £22,735 on general running costs, resulting in a deficit for the year of £6,335. The charity is in good financial health; the Trustees consider that its membership related income is sufficient to fulfil its day to day Objectives and it has sufficient reserves to maintain the property as and when required.

Reserves policy

The Trustees aim to hold sufficient reserves to pay for building maintenance when it is required. At the year end the charity had restricted reserves of £134,768 and unrestricted reserves of £91,504. £3,768 of restricted reserves and £91,504 of unrestricted reserves are Net Current Assets so are available to be used to fund the future court upkeep and maintenance. The restricted reserves can be used for court upkeep and maintenance only.

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2025

Risk management

The trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and established systems and procedures to manage them appropriately.

Statement of Trustees' Responsibilities

The trustees (who are also directors of The Hyde Tennis Club Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees on 27/05/2026

L Blackburn
Director



The Hyde Tennis Club Limited
Independent Examiners' Report to the Trustees
For the Year Ended 31 August 2025

Independent examiners report to the Trustees of The Hyde Tennis Club Limited

I report to the charity trustees on my examination of the accounts of The Hyde Tennis Club Limited ("the Company") for the year ended 31 August 2025.

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 material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.



Joseph Doggrell FCA BSc (Hons)

Date: 27 May 2026

Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited

Statement of Financial Activities (including Income and Expenditure account)

For the Year Ended 31 August 2025

	Notes	Unres- tricted	Res- tricted	Total Funds	Unres- tricted	Res- tricted	Total Funds
		£	£	2025 £	£	£	2024 £
Income from:							
Grants and donations	3	32,315	-	32,315	30,561	-	30,561
Charitable activities	4	2,756	-	2,756	3,249	-	3,249
Total income		35,071	-	35,071	33,810	-	33,810
Expenditure on:							
Charitable activities	5	22,735	18,671	41,406	21,831	5,531	27,362
Total expenditure		22,735	18,671	41,406	21,831	5,531	27,362
Net income / (expenditure) & net movement in funds for the year		12,336	(18,671)	(6,335)	11,979	(5,531)	6,448
Reconciliation of funds:							
Total funds brought forward		79,168	153,439	232,607	67,189	158,970	226,159
Total funds carried forward	9	91,504	134,768	226,272	79,168	153,439	232,607

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hyde Tennis Club Limited – Company Registration Number: 03413778

Balance sheet

As at 31 August 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	6	131,000	131,000
		<u>131,000</u>	<u>131,000</u>
Current assets			
Debtors	7	625	2,260
Cash at bank and in hand		102,755	104,618
		<u>103,380</u>	<u>106,878</u>
Creditors			
Amounts falling due within one year	8	(8,108)	(5,271)
Net current assets		<u>95,272</u>	<u>101,607</u>
Net assets		<u>226,272</u>	<u>232,607</u>
Funds			
Unrestricted fund	9	91,504	79,168
Restricted funds	9	134,768	153,439
		<u>226,272</u>	<u>232,607</u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 the Act.

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

Approved and authorised by the Board on 27/08/2026 and signed on its behalf by:



L Blackburn
Director

1 Accounting policies

1.1 General information and basis of accounting

The Hyde Tennis Club Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report.

The financial statements have been prepared under the historical cost convention and in accordance with the 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)-(Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is shown gross and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations in the form of corporate and individual donations are recognised when there is evidence of entitlement, and when the receipt is certain and measurable.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as donations and grant income in the statement of financial activity and timing differences presented as other debtors or deferred income within the balance sheet.

Income from gift aid is included when there is evidence of entitlement, and when the receipt is certain and measurable.

1.3 Expenditure

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Support costs are shown under the costs in furtherance of the charitable activities.

1.4 Fixed assets

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Freehold buildings	Not depreciated
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Fixed assets are valued at cost less depreciation. Items costing under £250 are not capitalised.

The freehold buildings are not depreciated on the basis the charity maintains a consistent level of maintenance and repair on the asset and the trustees undertake an impairment review annually.

1.5 Debtors

Trade debtors and other debtors are recognised at the settlement amount due.

1.6 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand that is readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 Taxation

The charity applies all income and gains for charitable purposes and is therefore not liable to corporation tax.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 Donated goods and services

The charity receives assistance in the form of donated goods and services, however it is considered that the benefit to the charity is not quantifiable or measurable. These donated items are therefore not included in the financial statements, however further reference is made to them in the Trustees Report.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

2 Trustees' remuneration

During the year, no travel expenses or subsistence was reimbursed to trustees (2024: £nil).

No trustees received wages for their services during the year (2024: £nil).

3 Donations (including grants)

	Unres- tricted £	Res- tricted £	Total 2025 £	Unres- tricted £	Res- tricted £	Total 2024 £
Gift aid	4,681	-	4,681	4,681	-	4,681
Memberships	24,800	-	24,800	23,027	-	23,027
Junior Academy	313	-	313	333	-	333
Donations :Other	21	-	21	20	-	20
Court Hire	2,500	-	2,500	2,500	-	2,500
	<u>32,315</u>	<u>-</u>	<u>32,315</u>	<u>30,561</u>	<u>-</u>	<u>30,561</u>

4 Income from charitable activities

	Unres- tricted £	Res- tricted £	Total 2025 £	Unres- tricted £	Res- tricted £	Total 2024 £
Bank interest received	2,756	-	2,756	3,249	-	3,249
	<u>2,756</u>	<u>-</u>	<u>2,756</u>	<u>3,249</u>	<u>-</u>	<u>3,249</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	Total 2025 £	Unres- tricted £	Res- tricted £	Total 2024 £
<u>Charitable Activities</u>						
Tennis professionals	355	-	355	895	-	895
Member events	159	-	159	-	-	-
Light, Heat, Water	10,511	-	10,511	7,901	-	7,901
Tennis and Rackets Assoc.	190	-	190	182	-	182
Repairs and sundries	509	-	509	209	-	209
Landscaping	-	-	-	-	5,040	5,040
Court and equipment costs	4,224	-	4,224	3,132	-	3,132
Cleaning Contribution	1,905	-	1,905	2,352	-	2,352
Telephone and Internet	348	-	348	333	-	333
Alarm System	817	-	817	316	-	316
Bank charges	384	-	384	547	-	547
Building Repairs and Maintenance	-	18,671	18,671	-	491	491
Waste collection	257	-	257	247	-	247
DOE Donation in	96	-	96	-	-	-
Junior Academy Payments	300	-	300	-	-	-
	20,055	18,671	38,726	16,114	5,531	21,645
<u>Governance expenditure</u>						
Legal and Professional	354	-	354	(544)	-	(544)
Insurance	2,326	-	2,326	6,261	-	6,261
	2,680	-	2,680	5,717	-	5,717
	22,735	18,671	41,406	21,831	5,531	27,362

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

6 Fixed assets

	Property Improvements	Total
	£	£
Cost		
As at 1 September 2024	131,000	131,000
Additions	-	-
Disposals	-	-
	<u>131,000</u>	<u>131,000</u>
As at 31 August 2025	131,000	131,000
	<u>131,000</u>	<u>131,000</u>
Depreciation		
As at 1 September 2024	-	-
Charge for Year	-	-
Disposals	-	-
	<u>-</u>	<u>-</u>
As at 31 August 2025	-	-
	<u>-</u>	<u>-</u>
Net book value		
As at 31 August 2025	131,000	131,000
	<u>131,000</u>	<u>131,000</u>
As at 31 August 2024	131,000	131,000
	<u>131,000</u>	<u>131,000</u>

7 Debtors

	2025	2024
	£	£
Other debtors	625	2,260
	<u>625</u>	<u>2,260</u>
	<u>625</u>	<u>2,260</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

8 Creditors - amounts due in less than one year

	2025 £	2024 £
Accruals and deferred income	8,108	5,271
	<u>8,108</u>	<u>5,271</u>

9 Statement of funds

	Balance as at 01.09.24 £	Income £	Expenditure £	Transfers £	Balance as at 31.08.25 £
Restricted funds					
Court purchase and maintenance	153,439	-	(18,671)	-	134,768
Total restricted funds	<u>153,439</u>	<u>-</u>	<u>(18,671)</u>	<u>-</u>	<u>134,768</u>
Unrestricted funds					
General	79,168	35,071	(22,735)	-	91,504
Total funds	<u>232,607</u>	<u>35,071</u>	<u>(41,406)</u>	<u>-</u>	<u>226,272</u>

Statement of funds - 2024

	Balance as at 01.09.23 £	Income £	Expenditure £	Transfers £	Balance as at 31.08.24 £
Restricted funds					
Court purchase and maintenance	158,970	-	(5,531)	-	153,439
Total restricted funds	<u>158,970</u>	<u>-</u>	<u>(5,531)</u>	<u>-</u>	<u>153,439</u>
Unrestricted funds					
General	67,189	33,810	(21,831)	-	79,168
Total funds	<u>226,159</u>	<u>33,810</u>	<u>(27,362)</u>	<u>-</u>	<u>232,607</u>

Restricted funds include donations received towards a court purchase and future court upkeep and maintenance. Once the charity has acquired the new facilities, depreciation will be allocated against the restricted fund.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

10 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	2025 £	Unres- tricted £	Res- tricted £	2024 £
Fixed assets	-	131,000	131,000	-	131,000	131,000
Net current assets	91,504	3,768	95,272	79,168	22,439	101,607
Total funds	91,504	134,768	226,272	79,168	153,439	232,607

11 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 August 2025 the company had seven members and the total amount guaranteed is therefore £1.

THE HYDE TENNIS CLUB LIMITED

England & Wales - Charity number 1187898

Accounts

The Hyde Tennis Club Limited
(A Charitable Company Limited by Guarantee)

Unaudited Annual Report and Financial Statements

For the Year Ended 31 August 2024

Company Number: 03413778
Charity Registered in England and Wales Number: 1187898

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For the Year Ended 31 August 2024

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L Blackburn
R Clark
C J Davison
S J Grier
J N N Orr
H Paterson
P J Thicknesse

Registered Office

Battens Solicitors Limited
Mansion House
Princes Street
Yeovil
BA20 1EP

Trading address

The Hyde Tennis Club
Walditch
Bridport
DT6 4LB

Independent Examiner

Joseph Doggrell FCA BSc (Hons)
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2024

The trustees, who are also directors for the purposes of the Companies Act, present their report and unaudited financial statements of the charity for the year ended 31 August 2024.

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Public benefit

The trustees report that the charitable activities described in "Objectives and activities", "Achievements and performance" and "Plans for future periods" are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Structure, governance and management

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The governing document is the memorandum and articles of association dated 14 January 2020. All business of the charity is conducted in accordance with its memorandum and articles of association together with the rules incorporated within this document. The following trustees, who are also directors for the purposes of company law, served during the period:

L Blackburn
R Clark
C J Davison (appointed 1 January 2024)
S J Grier
G Mallinson (resigned 1 January 2024)
J N N Orr (appointed 1 January 2024)
H Paterson
P J Thicknesse
J Turvill (resigned 1 January 2024)

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 liquidation of the company.

Objectives and activities

The objectives of the charity are:

- the promotion of community participation in healthy recreation by the provision of facilities for the playing of real tennis in the South West of England and in particular introducing the game to children and young people;
- to conserve, preserve and improve for the public benefit as a building of historic interest the real tennis court at the Hyde Tennis Club (Walditch Road, Walditch, Bridport, Dorset, DT6 4LB); and
- to educate the public about the history and heritage of the building.

The charity fulfils these objectives by allowing the club to be accessible to the public and through the promotion of the tennis as a sport. The charity has a particular focus on the younger members, and how to encourage them into the sport, alongside keeping the court, building and facilities in good order to grow the general participation in tennis.

The trustees have complied with the requirements of the Charities Act 2011 and have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

It is now four years since the charity acquired the freehold of the court. The trustees continue to be properly focussed on the objectives and have a well developed risk register to ensure that all remains well. The risks are considered under five principal headings: building failure; loss of professional services; loss of membership; welfare and safety of players and visitors (with particular attention paid to children and vulnerable persons); failure to demonstrate public benefit. Of these, two in particular have resulted in trustee action. The first is the ongoing demand of keeping an old listed building in a fit and safe state, which requires significant time and resource. The second is the need to expand the membership, in order to ensure sufficient funding to fund the building maintenance plan. In both areas, good progress had been achieved, but there is still much to do.

Financial review

The total income of the charity for the year was £33,810 (2023 - £30,209) against total expenditure of £27,362 (2023 - £29,325). All expenditure was in line with the key objectives of the charity.

The charity was pleased to have increased its income to £33,810 compared to £30,209 in 2023. The increase was mainly due to more donations and bank interest received. During the year, the charity spent £5,531 on building and grounds maintenance and £21,831 on general running costs, resulting in a surplus for the year of £6,448. The charity is in good financial health; the Trustees consider that its membership related income is sufficient to fulfil its day to day Objectives and it has sufficient reserves to maintain the property as and when required.

Reserves policy

The Trustees aim to hold sufficient reserves to pay for building maintenance when it is required. At the year end the charity had restricted reserves of £153,439 and unrestricted reserves of £79,168. £22,439 of restricted reserves and £79,168 of unrestricted reserves are Net Current Assets so are available to be used to fund the future court upkeep and maintenance. The restricted reserves can be used for court upkeep and maintenance only.

Risk management

The trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and established systems and procedures to manage them appropriately.

Statement of Trustees' Responsibilities

The trustees (who are also directors of The Hyde Tennis Club Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees on

L Blackburn
Director

Independent examiners report to the Trustees of The Hyde Tennis Club Limited

I report to the charity trustees on my examination of the accounts of The Hyde Tennis Club Limited ("the Company") for the year ended 31 August 2024.

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 material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.

Joseph Doggrell FCA BSc (Hons)

Date:.....

Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited

Statement of Financial Activities (including Income and Expenditure account)

For the Year Ended 31 August 2024

	Notes	Unres- tricted	Res- tricted	Total Funds	Unres- tricted	Res- tricted	Total Funds
		£	£	£	£	£	£
Income from:							
Grants and donations	3	30,561	-	30,561	29,378	-	29,378
Charitable activities	4	3,249	-	3,249	831	-	831
Total income		33,810	-	33,810	30,209	-	30,209
Expenditure on:							
Charitable activities	5	21,831	5,531	27,362	24,263	5,062	29,325
Total expenditure		21,831	5,531	27,362	24,263	5,062	29,325
Net income / (expenditure) & net movement in funds for the year		11,979	(5,531)	6,448	5,946	(5,062)	884
Reconciliation of funds:							
Total funds brought forward		67,189	158,970	226,159	61,243	164,032	225,275
Total funds carried forward	9	79,168	153,439	232,607	67,189	158,970	226,159

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hyde Tennis Club Limited – Company Registration Number: 03413778

Balance sheet

As at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	6	131,000	131,000
		<u>131,000</u>	<u>131,000</u>
Current assets			
Debtors	7	2,260	845
Cash at bank and in hand		104,618	100,284
		<u>106,878</u>	<u>101,129</u>
Creditors			
Amounts falling due within one year	8	(5,271)	(5,970)
		<u>101,607</u>	<u>95,159</u>
Net current assets			
		<u>232,607</u>	<u>226,159</u>
Net assets			
Funds			
Unrestricted fund	9	79,168	67,189
Restricted funds	9	153,439	158,970
		<u>232,607</u>	<u>226,159</u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 the Act.

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

Approved and authorised by the Board on and signed on its behalf by:

L Blackburn
Director

1 Accounting policies

1.1 General information and basis of accounting

The Hyde Tennis Club Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report.

The financial statements have been prepared under the historical cost convention and in accordance with the 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)-(Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is shown gross and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations in the form of corporate and individual donations are recognised when there is evidence of entitlement, and when the receipt is certain and measurable.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as donations and grant income in the statement of financial activity and timing differences presented as other debtors or deferred income within the balance sheet.

Income from gift aid is included when there is evidence of entitlement, and when the receipt is certain and measurable.

1.3 Expenditure

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Support costs are shown under the costs in furtherance of the charitable activities.

1.4 Fixed assets

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Office equipment	33% straight line
Freehold buildings	Not depreciated

Fixed assets are valued at cost less depreciation. Items costing under £250 are not capitalised.

The freehold buildings are not depreciated on the basis the charity maintains a consistent level of maintenance and repair on the asset and the trustees undertake an impairment review annually.

1.5 Debtors

Trade debtors and other debtors are recognised at the settlement amount due.

1.6 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand that is readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 Taxation

The charity applies all income and gains for charitable purposes and is therefore not liable to corporation tax.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 Donated goods and services

The charity receives assistance in the form of donated goods and services, however it is considered that the benefit to the charity is not quantifiable or measurable. These donated items are therefore not included in the financial statements, however further reference is made to them in the Trustees Report.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2024

2 Trustees' remuneration

During the year, no travel expenses or subsistence was reimbursed to trustees (2023: £nil).

No trustees received wages for their services during the year (2023: £nil).

3 Donations (including grants)

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Gift aid	4,681	-	4,681	4,618	-	4,618
Memberships	23,027	-	23,027	21,805	-	21,805
Junior Academy	333	-	333	315	-	315
Donations :Other	20	-	20	140	-	140
Court Hire	2,500	-	2,500	2,500	-	2,500
	30,561	-	30,561	29,378	-	29,378

4 Income from charitable activities

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
Bank interest received	3,249	-	3,249	831	-	831
	3,249	-	3,249	831	-	831

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	Total 2024 £	Unres- tricted £	Res- tricted £	Total 2023 £
<u>Charitable Activities</u>						
Tennis professionals	895	-	895	310	-	310
Light, Heat, Water	7,901	-	7,901	7,176	-	7,176
Tennis and Rackets Assoc.	182	-	182	172	-	172
Repairs and sundries	209	-	209	2,387	-	2,387
Landscaping		5,040	5,040	-	813	813
Court and equipment costs	3,132	-	3,132	3,328	-	3,328
Cleaning Contribution	2,352	-	2,352	1,690	-	1,690
Telephone and Internet	333	-	333	308	-	308
Alarm System	316	-	316	396	-	396
Bank charges	547	-	547	246	-	246
Building Repairs and Maintenance		491	491	-	4,249	4,249
Waste collection	247	-	247	244	-	244
	16,114	5,531	21,645	16,257	5,062	21,319
<u>Governance expenditure</u>						
Legal and Professional	(544)	-	(544)	2,897	-	2,897
Insurance	6,261	-	6,261	5,109	-	5,109
	5,717	-	5,717	8,006	-	8,006
	21,831	5,531	27,362	24,263	5,062	29,325

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2024

6 Fixed assets

	Property Improvements	Total
	£	£
Cost		
As at 1 September 2023	131,000	131,000
Additions	-	-
Disposals	-	-
	<u>131,000</u>	<u>131,000</u>
As at 31 August 2024	<u>131,000</u>	<u>131,000</u>
Depreciation		
As at 1 September 2023	-	-
Charge for Year	-	-
Disposals	-	-
	<u>-</u>	<u>-</u>
As at 31 August 2024	<u>-</u>	<u>-</u>
Net book value		
As at 31 August 2024	<u>131,000</u>	<u>131,000</u>
As at 31 August 2023	<u>131,000</u>	<u>131,000</u>

7 Debtors

	2024	2023
	£	£
Other debtors	2,260	845
	<u>2,260</u>	<u>845</u>
	<u>2,260</u>	<u>845</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2024

8 Creditors - amounts due in less than one year

	2024	2023
	£	£
Accruals and deferred income	5,271	5,528
	<u>5,271</u>	<u>5,528</u>
	<u><u>5,271</u></u>	<u><u>5,528</u></u>

9 Statement of funds

	Balance as at 01.09.23	Income	Expenditure	Transfers	Balance as at 31.08.24
	£	£	£	£	£
Restricted funds					
Court purchase and maintenance	158,970	-	(5,531)	-	153,439
Total restricted funds	<u>158,970</u>	<u>-</u>	<u>(5,531)</u>	<u>-</u>	<u>153,439</u>
Unrestricted funds					
General	67,189	33,810	(21,831)	-	79,168
Total funds	<u><u>226,159</u></u>	<u><u>33,810</u></u>	<u><u>(27,362)</u></u>	<u><u>-</u></u>	<u><u>232,607</u></u>

Statement of funds - 2023

	Balance as at 01.09.22	Income	Expenditure	Transfers	Balance as at 31.08.23
	£	£	£	£	£
Restricted funds					
Court purchase and maintenance	164,032	-	(5,062)	-	158,970
Total restricted funds	<u>164,032</u>	<u>-</u>	<u>(5,062)</u>	<u>-</u>	<u>158,970</u>
Unrestricted funds					
General	61,243	30,209	(24,263)	-	67,189
Total funds	<u><u>225,275</u></u>	<u><u>30,209</u></u>	<u><u>(29,325)</u></u>	<u><u>-</u></u>	<u><u>226,159</u></u>

Restricted funds include donations received towards a court purchase and future court upkeep and maintenance. Once the charity has acquired the new facilities, depreciation will be allocated against the restricted fund.

10 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	2024 £	Unres- tricted £	Res- tricted £	2023 £
Fixed assets	-	131,000	131,000	-	131,000	131,000
Net current assets	79,168	22,439	101,607	72,873	22,286	95,159
Total funds	79,168	153,439	232,607	72,873	153,286	226,159

11 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 August 2024 the company had seven members and the total amount guaranteed is therefore £1.

THE HYDE TENNIS CLUB LIMITED

England & Wales - Charity number 1187898

Accounts

The Hyde Tennis Club Limited
(A Charitable Company Limited by Guarantee)

Unaudited Annual Report and Financial Statements

For the Year Ended 31 August 2022

Company Number: 03413778
Charity Registered in England and Wales Number: 1187898

The Hyde Tennis Club Limited
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For the Year Ended 31 August 2022

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The Hyde Tennis Club Limited
Reference and Administrative Details
For the Year Ended 31 August 2022

Trustees and Directors	L Blackburn R Clark G Mallinson H Paterson P J Thicknesse (appointed 5 September 2022) J Turvill
Company Secretary	Battens Secretarial Services Limited
Registered Office	Battens Solicitors Limited Mansion House Princes Street Yeovil BA20 1EP
Trading address	The Hyde Tennis Club Walditch Bridport DT6 4LB
Independent Examiner	Joseph Doggrell FCA BSc (Hons) Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2022

The trustees, who are also directors for the purposes of the Companies Act, present their report and unaudited financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Public benefit

The trustees report that the charitable activities described in "Objectives and activities", "Achievements and performance" and "Plans for future periods" are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Structure, governance and management

The Hyde Tennis Club is an independent charity (registered number 1187898) and a company limited by guarantee (registered number 03413778).

The governing document is the memorandum and articles of association dated 14 January 2020. All business of the charity is conducted in accordance with its memorandum and articles of association together with the rules incorporated within this document. The following trustees, who are also directors for the purposes of company law, served during the period:

L Blackburn
R Clark
T Hand (resigned 11 August 2022)
G Mallinson
H Paterson
P J Thicknesse (appointed 5 September 2022)
J Turvill

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 liquidation of the company.

Objectives and activities

The objectives of the charity are:

- the promotion of community participation in healthy recreation by the provision of facilities for the playing of real tennis in the South West of England and in particular introducing the game to children and young people;
- to conserve, preserve and improve for the public benefit as a building of historic interest the real tennis court at the Hyde Tennis Club (Walditch Road, Walditch, Bridport, Dorset, DT6 4LB); and
- to educate the public about the history and heritage of the building.

The charity fulfils these objectives by allowing the club to be accessible to the public and through the promotion of the tennis as a sport. The charity has a particular focus on the younger members, and how to encourage them into the sport, alongside keeping the court, building and facilities in good order to grow the general participation in tennis.

The trustees have complied with the requirements of the Charities Act 2011 and have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

Following the successful purchase of the court in 2021, the trustees have focussed on the objectives of the charity, in particular the promotion of community participation in healthy recreation. During the year, the drive accessing the court has been resurfaced in order to improve access and there have been a pleasing number of events and fixtures, which have introduced new people to the court. Of particular note, the real tennis professional contracted to operate the court has been running a development programme for junior players and this is showing great potential.

The charity is in a financially sound state, concentrating on growing the reserves which will be required for the long term conservation, preservation and improvement of the building for future generations.

Financial review

The total income of the charity for the year was £27,709 (2021 - £55,068) against total expenditure of £36,715 (2021 - £54,617). All expenditure was in line with the key objectives of the charity.

The charity was pleased to have increased its membership income of £23,808 compared to £22,715 in 2021. During the year, the charity spent £14,800 to resurface the driveway which was in very bad condition. This resulted in a deficit for the year of £9,006. The charity is in good financial health; the Trustees consider that its membership related income is sufficient to fulfil its day to day Objectives and it has sufficient reserves to maintain the property as and when required.

Reserves policy

The Trustees aim to hold sufficient reserves to pay for building maintenance when it is required. At the year end the charity had restricted reserves of £164,032 and unrestricted reserves of £61,243. £33,032 of restricted reserves and £61,243 of unrestricted reserves are Net Current Assets so are available to be used to fund the future court upkeep and maintenance. The restricted reserves can be used for court upkeep and maintenance only.

Risk management

The trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and established systems and procedures to manage them appropriately.

Statement of Trustees' Responsibilities

The trustees (who are also directors of The Hyde Tennis Club Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

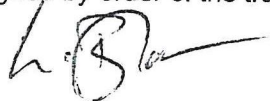
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees on *15 May 2023*



L Blackburn
Director

The Hyde Tennis Club Limited

Statement of Financial Activities (including Income and Expenditure account)

For the Year Ended 31 August 2022

	Notes	Unres- tricted	Res- tricted	Total Funds	Unres- tricted	Res- tricted	Total Funds
		£	£	2022 £	£	£	2021 £
Income from:							
Grants and donations	3	27,704	-	27,704	52,568	2,500	55,068
Charitable activities	4	5	-	5	-	-	-
Total income		27,709	-	27,709	52,568	2,500	55,068
Expenditure on:							
Charitable activities	5	21,629	15,086	36,715	29,596	25,021	54,617
Total expenditure		21,629	15,086	36,715	29,596	25,021	54,617
Net income / (expenditure) & net movement in funds for the year		6,080	(15,086)	(9,006)	22,972	(22,521)	451
Reconciliation of funds:							
Total funds brought forward		55,163	179,118	234,281	32,191	201,639	233,830
Total funds carried forward	9	61,243	164,032	225,275	55,163	179,118	234,281

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hyde Tennis Club Limited
Independent Examiners' Report to the Trustees
For the Year Ended 31 August 2022

Independent examiners report to the Trustees of The Hyde Tennis Club Limited

I report to the charity trustees on my examination of the accounts of The Hyde Tennis Club Limited ("the Company") for the year ended 31 August 2022.

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 material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.


Joseph Doggrell FCA BSc (Hons)
Date: ...15/5/2023

Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited – Company Registration Number: 03413778

Balance sheet

As at 31 August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	131,000	131,000
		<u>131,000</u>	<u>131,000</u>
Current assets			
Debtors	7	53	1,357
Cash at bank and in hand		99,750	107,544
		<u>99,803</u>	<u>108,901</u>
Creditors			
Amounts falling due within one year	8	(5,528)	(5,620)
		<u>94,275</u>	<u>103,281</u>
Net current assets			
		<u>225,275</u>	<u>234,281</u>
Net assets			
		<u>225,275</u>	<u>234,281</u>
Funds			
Unrestricted fund	9	61,243	55,163
Restricted funds	9	164,032	179,118
		<u>225,275</u>	<u>234,281</u>


These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 the Act.

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

Approved and authorised by the Board on 15/9/2023 and signed on its behalf by:


L Blackburn
Director

1 Accounting policies

1.1 General information and basis of accounting

The Hyde Tennis Club Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report.

The financial statements have been prepared under the historical cost convention and in accordance with the 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)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is shown gross and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations in the form of corporate and individual donations are recognised when there is evidence of entitlement, and when the receipt is certain and measurable.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as donations and grant income in the statement of financial activity and timing differences presented as other debtors or deferred income within the balance sheet.

Income from gift aid is included when there is evidence of entitlement, and when the receipt is certain and measurable.

1.3 Expenditure

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Support costs are shown under the costs in furtherance of the charitable activities.

1.4 Fixed assets

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Office equipment	33% straight line
Freehold buildings	Not depreciated

Fixed assets are valued at cost less depreciation. Items costing under £250 are not capitalised.

The freehold buildings are not depreciated on the basis the charity maintains a consistent level of maintenance and repair on the asset and the trustees undertake an impairment review annually. This accounting policy changed in the year to 31 August 2022 and the prior year has been restated accordingly. The impact of this change was to remove accumulated depreciation of £1,747.

1.5 Debtors

Trade debtors and other debtors are recognised at the settlement amount due.

1.6 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand that is readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 Taxation

The charity applies all income and gains for charitable purposes and is therefore not liable to corporation tax.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 Donated goods and services

The charity receives assistance in the form of donated goods and services, however it is considered that the benefit to the charity is not quantifiable or measurable. These donated items are therefore not included in the financial statements, however further reference is made to them in the Trustees Report.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

2 Trustees' remuneration

During the year, no travel expenses or subsistence was reimbursed to trustees (2021: £nil).

No trustees received wages for their services during the year (2021: £nil).

3 Donations (including grants)

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Court purchase and future upkeep and maintenance	-	-	-	-	2,500	2,500
Gift aid	3,619	-	3,619	7,243	-	7,243
Memberships	23,808	-	23,808	22,715	-	22,715
Pro's Furlough	-	-	-	5,179	-	5,179
Junior Academy	277	-	277	-	-	-
Business rates grant	-	-	-	17,431	-	17,431
	<u>27,704</u>	<u>-</u>	<u>27,704</u>	<u>52,568</u>	<u>2,500</u>	<u>55,068</u>

4 Income from charitable activities

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Bank interest received	5	-	5	-	-	-
	<u>5</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
<u>Charitable Activities</u>						
Tennis professionals	376	-	376	14,300	-	14,300
Light, Heat, Water	5,782	-	5,782	3,510	-	3,510
Depreciation	-	-	-	-	-	-
Tennis and Rackets Assoc.	3,550	-	3,550	3,191	-	3,191
Repairs and sundries	1,144	-	1,144	987	-	987
Landscaping	720	-	720	1,500	-	1,500
Court and equipment costs	1,710	-	1,710	-	-	-
Cleaning Contribution	1,294	-	1,294	613	-	613
Telephone and Internet	290	-	290	165	-	165
Alarm System	286	-	286	451	-	451
Bank charges	195	-	195	198	-	198
Building Repairs and Maintenance	779	15,086	15,865	-	25,021	25,021
Waste collection	2,314	-	2,314	-	-	-
	223	-	223	215	-	215
	18,663	15,086	33,749	25,130	25,021	50,151
<u>Governance expenditure</u>						
Legal and Professional Insurance	-	-	-	1,740	-	1,740
	2,966	-	2,966	2,726	-	2,726
	2,966	-	2,966	4,466	-	4,466
	21,629	15,086	36,715	29,596	25,021	54,617

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

6 Fixed assets

	Property Improvements	Total
	£	£
Cost		
As at 1 September 2021	131,000	131,000
Additions	-	-
Disposals	-	-
	<u>131,000</u>	<u>131,000</u>
As at 31 August 2022	<u>131,000</u>	<u>131,000</u>
Depreciation		
As at 1 September 2021	-	-
Charge for Year	-	-
Disposals	-	-
	<u>-</u>	<u>-</u>
As at 31 August 2022	<u>-</u>	<u>-</u>
Net book value		
As at 31 August 2022	<u>131,000</u>	<u>131,000</u>
As at 31 August 2021	<u>131,000</u>	<u>131,000</u>

7 Debtors

	2022	2021
	£	£
Other debtors	53	1,357
	<u>53</u>	<u>1,357</u>
	<u>53</u>	<u>1,357</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

8 Creditors - amounts due in less than one year

	2022	2021
	£	£
Accruals and deferred income	5,528	5,620
	<u>5,528</u>	<u>5,620</u>
	<u><u>5,528</u></u>	<u><u>5,620</u></u>

9 Statement of funds

	Balance as at 01.09.21	Income	Expenditure	Transfers	Balance as at 31.08.22
	£	£	£	£	£
Restricted funds					
Court purchase and maintenance	179,118	-	(15,086)	-	164,032
Total restricted funds	<u>179,118</u>	<u>-</u>	<u>(15,086)</u>	<u>-</u>	<u>164,032</u>
Unrestricted funds					
General	55,163	27,709	(21,629)	-	61,243
Total funds	<u><u>234,281</u></u>	<u><u>27,709</u></u>	<u><u>(36,715)</u></u>	<u><u>-</u></u>	<u><u>225,275</u></u>

Statement of funds - 2021

	Balance as at 01.09.20	Income	Expenditure	Transfers	Balance as at 31.08.21
	£	£	£	£	£
Restricted funds					
Court purchase and maintenance	201,639	2,500	(25,021)	-	179,118
Total restricted funds	<u>201,639</u>	<u>2,500</u>	<u>(25,021)</u>	<u>-</u>	<u>179,118</u>
Unrestricted funds					
General	32,191	52,568	(29,596)	-	55,163
Total funds	<u><u>233,830</u></u>	<u><u>55,068</u></u>	<u><u>(54,617)</u></u>	<u><u>-</u></u>	<u><u>234,281</u></u>

Restricted funds include donations received towards a court purchase and future court upkeep and maintenance. Once the charity has acquired the new facilities, depreciation will be allocated against the restricted fund.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

10 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	2022 £	Unres- tricted £	Res- tricted £	2021 £
Fixed assets	-	131,000	131,000	-	131,000	131,000
Net current assets	61,243	33,032	94,275	55,163	48,118	103,281
Total funds	61,243	164,032	225,275	55,163	179,118	234,281

11 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 August 2022 the company had five members and the total amount guaranteed is therefore £1.

THE HYDE TENNIS CLUB LIMITED

England & Wales - Charity number 1187898

Accounts

The Hyde Tennis Club Limited
(A Charitable Company Limited by Guarantee)

Unaudited Annual Report and Financial Statements

For the Year Ended 31 August 2022

Company Number: 03413778
Charity Registered in England and Wales Number: 1187898

The Hyde Tennis Club Limited
Contents
For the Year Ended 31 August 2022

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The Hyde Tennis Club Limited
Reference and Administrative Details
For the Year Ended 31 August 2022

Trustees and Directors	L Blackburn R Clark G Mallinson H Paterson P J Thicknesse (appointed 5 September 2022) J Turvill
Company Secretary	Battens Secretarial Services Limited
Registered Office	Battens Solicitors Limited Mansion House Princes Street Yeovil BA20 1EP
Trading address	The Hyde Tennis Club Walditch Bridport DT6 4LB
Independent Examiner	Joseph Doggrell FCA BSc (Hons) Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2022

The trustees, who are also directors for the purposes of the Companies Act, present their report and unaudited financial statements of the charity for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Public benefit

The trustees report that the charitable activities described in "Objectives and activities", "Achievements and performance" and "Plans for future periods" are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Structure, governance and management

The Hyde Tennis Club is an independent charity (registered number 1187898) and a company limited by guarantee (registered number 03413778).

The governing document is the memorandum and articles of association dated 14 January 2020. All business of the charity is conducted in accordance with its memorandum and articles of association together with the rules incorporated within this document. The following trustees, who are also directors for the purposes of company law, served during the period:

L Blackburn
R Clark
T Hand (resigned 11 August 2022)
G Mallinson
H Paterson
P J Thicknesse (appointed 5 September 2022)
J Turvill

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 liquidation of the company.

Objectives and activities

The objectives of the charity are:

- the promotion of community participation in healthy recreation by the provision of facilities for the playing of real tennis in the South West of England and in particular introducing the game to children and young people;
- to conserve, preserve and improve for the public benefit as a building of historic interest the real tennis court at the Hyde Tennis Club (Walditch Road, Walditch, Bridport, Dorset, DT6 4LB); and
- to educate the public about the history and heritage of the building.

The charity fulfils these objectives by allowing the club to be accessible to the public and through the promotion of the tennis as a sport. The charity has a particular focus on the younger members, and how to encourage them into the sport, alongside keeping the court, building and facilities in good order to grow the general participation in tennis.

The trustees have complied with the requirements of the Charities Act 2011 and have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

Following the successful purchase of the court in 2021, the trustees have focussed on the objectives of the charity, in particular the promotion of community participation in healthy recreation. During the year, the drive accessing the court has been resurfaced in order to improve access and there have been a pleasing number of events and fixtures, which have introduced new people to the court. Of particular note, the real tennis professional contracted to operate the court has been running a development programme for junior players and this is showing great potential.

The charity is in a financially sound state, concentrating on growing the reserves which will be required for the long term conservation, preservation and improvement of the building for future generations.

Financial review

The total income of the charity for the year was £27,709 (2021 - £55,068) against total expenditure of £36,715 (2021 - £54,617). All expenditure was in line with the key objectives of the charity.

The charity was pleased to have increased its membership income of £23,808 compared to £22,715 in 2021. During the year, the charity spent £14,800 to resurface the driveway which was in very bad condition. This resulted in a deficit for the year of £9,006. The charity is in good financial health; the Trustees consider that its membership related income is sufficient to fulfil its day to day Objectives and it has sufficient reserves to maintain the property as and when required.

Reserves policy

The Trustees aim to hold sufficient reserves to pay for building maintenance when it is required. At the year end the charity had restricted reserves of £164,032 and unrestricted reserves of £61,243. £33,032 of restricted reserves and £61,243 of unrestricted reserves are Net Current Assets so are available to be used to fund the future court upkeep and maintenance. The restricted reserves can be used for court upkeep and maintenance only.

Risk management

The trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and established systems and procedures to manage them appropriately.

Statement of Trustees' Responsibilities

The trustees (who are also directors of The Hyde Tennis Club Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

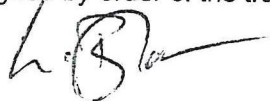
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees on *15 May 2023*



L Blackburn
Director

The Hyde Tennis Club Limited

Statement of Financial Activities (including Income and Expenditure account)

For the Year Ended 31 August 2022

	Notes	Unres- tricted	Res- tricted	Total Funds	Unres- tricted	Res- tricted	Total Funds
		£	£	2022 £	£	£	2021 £
Income from:							
Grants and donations	3	27,704	-	27,704	52,568	2,500	55,068
Charitable activities	4	5	-	5	-	-	-
Total income		27,709	-	27,709	52,568	2,500	55,068
Expenditure on:							
Charitable activities	5	21,629	15,086	36,715	29,596	25,021	54,617
Total expenditure		21,629	15,086	36,715	29,596	25,021	54,617
Net income / (expenditure) & net movement in funds for the year		6,080	(15,086)	(9,006)	22,972	(22,521)	451
Reconciliation of funds:							
Total funds brought forward		55,163	179,118	234,281	32,191	201,639	233,830
Total funds carried forward	9	61,243	164,032	225,275	55,163	179,118	234,281

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hyde Tennis Club Limited
Independent Examiners' Report to the Trustees
For the Year Ended 31 August 2022

Independent examiners report to the Trustees of The Hyde Tennis Club Limited

I report to the charity trustees on my examination of the accounts of The Hyde Tennis Club Limited ("the Company") for the year ended 31 August 2022.

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 material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.


Joseph Doggrell FCA BSc (Hons)
Date: ...15/5/2023

Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited – Company Registration Number: 03413778

Balance sheet

As at 31 August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	131,000	131,000
		<u>131,000</u>	<u>131,000</u>
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Amounts falling due within one year	8	(5,528)	(5,620)
		<u>94,275</u>	<u>103,281</u>
Net current assets			
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Net assets			
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Unrestricted fund	9	61,243	55,163
Restricted funds	9	164,032	179,118
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These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 the Act.

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

Approved and authorised by the Board on 15/9/2023 and signed on its behalf by:


L Blackburn
Director

1 Accounting policies

1.1 General information and basis of accounting

The Hyde Tennis Club Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report.

The financial statements have been prepared under the historical cost convention and in accordance with the 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)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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All income is shown gross and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations in the form of corporate and individual donations are recognised when there is evidence of entitlement, and when the receipt is certain and measurable.

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Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Support costs are shown under the costs in furtherance of the charitable activities.

1.4 Fixed assets

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Office equipment	33% straight line
Freehold buildings	Not depreciated

Fixed assets are valued at cost less depreciation. Items costing under £250 are not capitalised.

The freehold buildings are not depreciated on the basis the charity maintains a consistent level of maintenance and repair on the asset and the trustees undertake an impairment review annually. This accounting policy changed in the year to 31 August 2022 and the prior year has been restated accordingly. The impact of this change was to remove accumulated depreciation of £1,747.

1.5 Debtors

Trade debtors and other debtors are recognised at the settlement amount due.

1.6 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand that is readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 Taxation

The charity applies all income and gains for charitable purposes and is therefore not liable to corporation tax.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 Donated goods and services

The charity receives assistance in the form of donated goods and services, however it is considered that the benefit to the charity is not quantifiable or measurable. These donated items are therefore not included in the financial statements, however further reference is made to them in the Trustees Report.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

2 Trustees' remuneration

During the year, no travel expenses or subsistence was reimbursed to trustees (2021: £nil).

No trustees received wages for their services during the year (2021: £nil).

3 Donations (including grants)

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Court purchase and future upkeep and maintenance	-	-	-	-	2,500	2,500
Gift aid	3,619	-	3,619	7,243	-	7,243
Memberships	23,808	-	23,808	22,715	-	22,715
Pro's Furlough	-	-	-	5,179	-	5,179
Junior Academy	277	-	277	-	-	-
Business rates grant	-	-	-	17,431	-	17,431
	<u>27,704</u>	<u>-</u>	<u>27,704</u>	<u>52,568</u>	<u>2,500</u>	<u>55,068</u>

4 Income from charitable activities

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
Bank interest received	5	-	5	-	-	-
	<u>5</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	Total 2022 £	Unres- tricted £	Res- tricted £	Total 2021 £
<u>Charitable Activities</u>						
Tennis professionals	376	-	376	14,300	-	14,300
Light, Heat, Water	5,782	-	5,782	3,510	-	3,510
Depreciation	-	-	-	-	-	-
Tennis and Rackets Assoc.	3,550	-	3,550	3,191	-	3,191
Repairs and sundries	1,144	-	1,144	987	-	987
Landscaping	720	-	720	1,500	-	1,500
Court and equipment costs	1,710	-	1,710	-	-	-
Cleaning Contribution	1,294	-	1,294	613	-	613
Telephone and Internet	290	-	290	165	-	165
Alarm System	286	-	286	451	-	451
Bank charges	195	-	195	198	-	198
Building Repairs and Maintenance	779	15,086	15,865	-	25,021	25,021
Waste collection	2,314	-	2,314	-	-	-
	223	-	223	215	-	215
	18,663	15,086	33,749	25,130	25,021	50,151
<u>Governance expenditure</u>						
Legal and Professional Insurance	-	-	-	1,740	-	1,740
	2,966	-	2,966	2,726	-	2,726
	2,966	-	2,966	4,466	-	4,466
	21,629	15,086	36,715	29,596	25,021	54,617

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

6 Fixed assets

	Property Improvements	Total
	£	£
Cost		
As at 1 September 2021	131,000	131,000
Additions	-	-
Disposals	-	-
	<u>131,000</u>	<u>131,000</u>
As at 31 August 2022	<u>131,000</u>	<u>131,000</u>
Depreciation		
As at 1 September 2021	-	-
Charge for Year	-	-
Disposals	-	-
	<u>-</u>	<u>-</u>
As at 31 August 2022	<u>-</u>	<u>-</u>
Net book value		
As at 31 August 2022	<u>131,000</u>	<u>131,000</u>
As at 31 August 2021	<u>131,000</u>	<u>131,000</u>

7 Debtors

	2022	2021
	£	£
Other debtors	53	1,357
	<u>53</u>	<u>1,357</u>
	<u>53</u>	<u>1,357</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

8 Creditors - amounts due in less than one year

	2022 £	2021 £
Accruals and deferred income	5,528	5,620
	<u>5,528</u>	<u>5,620</u>

9 Statement of funds

	Balance as at 01.09.21 £	Income £	Expenditure £	Transfers £	Balance as at 31.08.22 £
Restricted funds					
Court purchase and maintenance	179,118	-	(15,086)	-	164,032
Total restricted funds	<u>179,118</u>	<u>-</u>	<u>(15,086)</u>	<u>-</u>	<u>164,032</u>
Unrestricted funds					
General	55,163	27,709	(21,629)	-	61,243
Total funds	<u>234,281</u>	<u>27,709</u>	<u>(36,715)</u>	<u>-</u>	<u>225,275</u>

Statement of funds - 2021

	Balance as at 01.09.20 £	Income £	Expenditure £	Transfers £	Balance as at 31.08.21 £
Restricted funds					
Court purchase and maintenance	201,639	2,500	(25,021)	-	179,118
Total restricted funds	<u>201,639</u>	<u>2,500</u>	<u>(25,021)</u>	<u>-</u>	<u>179,118</u>
Unrestricted funds					
General	32,191	52,568	(29,596)	-	55,163
Total funds	<u>233,830</u>	<u>55,068</u>	<u>(54,617)</u>	<u>-</u>	<u>234,281</u>

Restricted funds include donations received towards a court purchase and future court upkeep and maintenance. Once the charity has acquired the new facilities, depreciation will be allocated against the restricted fund.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2022

10 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	2022 £	Unres- tricted £	Res- tricted £	2021 £
Fixed assets	-	131,000	131,000	-	131,000	131,000
Net current assets	61,243	33,032	94,275	55,163	48,118	103,281
Total funds	61,243	164,032	225,275	55,163	179,118	234,281

11 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 August 2022 the company had five members and the total amount guaranteed is therefore £1.

THE HYDE TENNIS CLUB LIMITED

England & Wales - Charity number 1187898

Accounts

The Hyde Tennis Club Limited
(A Charitable Company Limited by Guarantee)

Unaudited Annual Report and Financial Statements

For the Year Ended 31 August 2021

Company Number: 03413778
Charity Registered in England and Wales Number: 1187898

The Hyde Tennis Club Limited
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The Hyde Tennis Club Limited
Reference and Administrative Details
For the Year Ended 31 August 2021

Trustees and Directors	L Blackburn R Clark T Hand G Mallinson H Paterson J Turvill
Company Secretary	Battens Secretarial Services Limited
Registered Office	Battens Solicitors Limited Mansion House Princes Street Yeovil BA20 1EP
Trading address	The Hyde Tennis Club Walditch Bridport DT6 4LB
Independent Examiner	Joseph Doggrell ACA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2021

The trustees, who are also directors for the purposes of the Companies Act, present their report and unaudited financial statements of the charity for the year ended 31 August 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Public benefit

The trustees report that the charitable activities described in "Objectives and activities", "Achievements and performance" and "Plans for future periods" are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Structure, governance and management

The Hyde Tennis Club is an independent charity (registered number 1187898) and a company limited by guarantee (registered number 03413778).

The governing document is the memorandum and articles of association dated 14 January 2020. All business of the charity is conducted in accordance with its memorandum and articles of association together with the rules incorporated within this document. The following trustees, who are also directors for the purposes of company law, served during the period:

L Blackburn
R Clark
T Hand
G Mallinson
J Milton (resigned 10 May 2021)
H Paterson
J Turvill

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 liquidation of the company.

Objectives and activities

The objectives of the charity are:

- the promotion of community participation in healthy recreation by the provision of facilities for the playing of real tennis in the South West of England and in particular introducing the game to children and young people;
- to conserve, preserve and improve for the public benefit as a building of historic interest the real tennis court at the Hyde Tennis Club (Walditch Road, Walditch, Bridport, Dorset, DT6 4LB); and
- to educate the public about the history and heritage of the building.

The charity fulfils these objectives by allowing the club to be accessible to the public and through the promotion of the tennis as a sport. The charity has a particular focus on the younger members, and how to encourage them into the sport, alongside keeping the court, building and facilities in good order to grow the general participation in tennis.

The trustees have complied with the requirements of the Charities Act 2011 and have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

During the year the charity received a further £2,500 towards the court purchase and the future Court upkeep and maintenance. During the year the charity purchased the court for £131,000 and commenced work to improve their condition for the benefit of its members and the public.

Financial review

The total income of the charity for the year was £55,068 (2020- £247,835) against total expenditure of £56,364 (2020 - £42,780). All expenditure was in line with the key objectives of the charity.

The charity received £22,715 membership income compared to £23,128 in 2020. The charity benefited again from Business Rates grants of £17,431 and further funding towards the court purchase and future court upkeep and maintenance of £2,500. The deficit for the year was £1,296 compared to a surplus of £205,055 in the prior year.

Reserves policy

The charity is still in the position of developing its reserves and therefore does not have a formal reserves policy. However the trustees aim to hold sufficient reserves in case any building maintenance is required. At the year end the total free reserves was £55,163 which the trustees consider sufficient to cover any unexpected costs.

At the year end the charity had restricted reserves of £177,371 which have been used to purchase the court and fund the future court upkeep and maintenance.

Risk management

The trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and established systems and procedures to manage them appropriately.

Statement of Trustees' Responsibilities

The trustees (who are also directors of The Hyde Tennis Club Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2021

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees on 30/05/2022



L Blackburn
Director

The Hyde Tennis Club Limited
Independent Examiners' Report to the Trustees
For the Year Ended 31 August 2021

Independent examiners report to the Trustees of The Hyde Tennis Club Limited

I report to the charity trustees on my examination of the accounts of The Hyde Tennis Club Limited ("the Company") for the year ended 31 August 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 material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.


Joseph Doggrell ACA

Date: 30/5/2022

Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited
Statement of Financial Activities (including Income and Expenditure account)
For the Year Ended 31 August 2021

	Notes	Unres- tricted	Res- tricted	Total Funds	Unres- tricted	Res- tricted	Total Funds
		£	£	2021 £	£	£	2020 £
Income from:							
Grants and donations	3	52,568	2,500	55,068	42,147	205,171	247,318
Charitable activities	4	-	-	-	517	-	517
Total income		52,568	2,500	55,068	42,664	205,171	247,835
Expenditure on:							
Charitable activities	5	29,596	26,768	56,364	39,248	3,532	42,780
Total expenditure		29,596	26,768	56,364	39,248	3,532	42,780
Net income / (expenditure) & net movement in funds for the year		22,972	(24,268)	(1,296)	3,416	201,639	205,055
Reconciliation of funds:							
Total funds brought forward		32,191	201,639	233,830	28,775	-	28,775
Total funds carried forward	9	55,163	177,371	232,534	32,191	201,639	233,830

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hyde Tennis Club Limited – Company Registration Number: 03413778

Balance sheet

As at 31 August 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	6	129,253	-
		<u>129,253</u>	<u>-</u>
Current assets			
Debtors	7	1,357	35,104
Cash at bank and in hand		107,544	199,326
		<u>108,901</u>	<u>234,430</u>
Creditors			
Amounts falling due within one year	8	(5,620)	(600)
		<u>103,281</u>	<u>233,830</u>
Net current assets			
		<u>103,281</u>	<u>233,830</u>
Net assets		<u>232,534</u>	<u>233,830</u>
Funds			
Unrestricted fund	9	55,163	32,191
Restricted funds	9	177,371	201,639
		<u>232,534</u>	<u>233,830</u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 the Act.

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

Approved and authorised by the Board on 30/05/22 and signed on its behalf by:



L Blackburn
Director

1 Accounting policies

1.1 General information and basis of accounting

The Hyde Tennis Club Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report.

The financial statements have been prepared under the historical cost convention and in accordance with the 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)-(Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is shown gross and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations in the form of corporate and individual donations are recognised when there is evidence of entitlement, and when the receipt is certain and measurable.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as donations and grant income in the statement of financial activity and timing differences presented as other debtors or deferred income within the balance sheet.

Income from gift aid is included when there is evidence of entitlement, and when the receipt is certain and measurable.

1.3 Expenditure

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Support costs are shown under the costs in furtherance of the charitable activities.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2021

1.4 Fixed assets

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Office equipment	33% straight line
Freehold buildings	Straight line over 75 years

Fixed assets are valued at cost less depreciation. Items costing under £250 are not capitalised.

1.5 Debtors

Trade debtors and other debtors are recognised at the settlement amount due.

1.6 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand that is readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 Taxation

The charity applies all income and gains for charitable purposes and is therefore not liable to corporation tax.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 Donated goods and services

The charity receives assistance in the form of donated goods and services, however it is considered that the benefit to the charity is not quantifiable or measurable. These donated items are therefore not included in the financial statements, however further reference is made to them in the Trustees Report.

1.11 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost and details in note 12.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost and detailed in note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2021

2 Trustees' remuneration

During the year, no travel expenses or subsistence was reimbursed to trustees (2020: £nil).

No trustees received wages for their services during the year (2020: £nil).

3 Donations (including grants)

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Court purchase and future upkeep and maintenance	-	2,500	2,500	-	166,535	166,535
Gift aid	7,243	-	7,243	-	35,104	35,104
Memberships	22,715	-	22,715	23,128	-	23,128
Pro's Furlough	5,179	-	5,179	8,995	-	8,995
Junior Academy	-	-	-	25	-	25
Lighting Grant	-	-	-	-	3,532	3,532
Business rates grant	17,431	-	17,431	10,000	-	10,000
	<u>52,568</u>	<u>2,500</u>	<u>55,068</u>	<u>42,147</u>	<u>205,171</u>	<u>247,318</u>

4 Income from charitable activities

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
Club Annual Dinner surplus	-	-	-	331	-	331
Exhibition Match surplus	-	-	-	185	-	185
Bank interest received	-	-	-	1	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>517</u>	<u>-</u>	<u>517</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2021

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	Total 2021 £	Unres- tricted £	Res- tricted £	Total 2020 £
<u>Charitable Activities</u>						
Tennis professionals	14,300	-	14,300	12,750	-	12,750
New Lighting, net of Grant	-	-	-	5,603	3,532	9,135
Light, Heat, Water	3,510	-	3,510	4,353	-	4,353
Depreciation	-	1,747	1,747	3,128	-	3,128
Tennis and Rackets Assoc.	3,191	-	3,191	2,156	-	2,156
Licence Fee WDST	-	-	-	1,500	-	1,500
Repairs and sundries	987	-	987	1,356	-	1,356
Landscaping	1,500	-	1,500	570	-	570
Court and equipment costs	-	-	-	450	-	450
Cleaning Contribution	613	-	613	400	-	400
Telephone and Internet	165	-	165	383	-	383
Alarm System	451	-	451	266	-	266
Bank charges	198	-	198	122	-	122
Building Repairs and Maintenance	-	25,021	25,021	-	-	-
Waste collection	215	-	215	-	-	-
	25,130	26,768	51,898	33,038	3,532	36,570
<u>Governance expenditure</u>						
Legal and Professional	1,740	-	1,740	5,503	-	5,503
Insurance	2,726	-	2,726	707	-	707
	4,466	-	4,466	6,210	-	6,210
	29,596	26,768	56,364	39,248	3,532	42,780

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2021

6 Fixed assets

	Property Improvements £	Office Equipment £	Total £
Cost			
As at 1 September 2020	-	9,521	9,521
Additions	131,000	-	131,000
Disposals	-	(9,521)	(9,521)
As at 31 August 2021	<u>131,000</u>	<u>-</u>	<u>131,000</u>
Depreciation			
As at 1 September 2020	-	9,521	9,521
Charge for Year	1,747	-	1,747
Disposals	-	(9,521)	(9,521)
As at 31 August 2021	<u>1,747</u>	<u>-</u>	<u>1,747</u>
Net book value			
As at 31 August 2021	<u>129,253</u>	<u>-</u>	<u>129,253</u>
As at 31 August 2020	<u>-</u>	<u>-</u>	<u>-</u>

7 Debtors

	2021 £	2020 £
Other debtors	1,357	35,104
	<u>1,357</u>	<u>35,104</u>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2021

8 Creditors - amounts due in less than one year

	2021 £	2020 £
Accruals and deferred income	5,620	600
	<u>5,620</u>	<u>600</u>

9 Statement of funds

	Balance as at 01.09.20 £	Income £	Expenditure £	Transfers £	Balance as at 31.08.21 £
Restricted funds					
Court purchase and maintenance	201,639	2,500	(26,768)	-	177,371
Lighting Grant	-	-	-	-	-
Total restricted funds	<u>201,639</u>	<u>2,500</u>	<u>(26,768)</u>	<u>-</u>	<u>177,371</u>
Unrestricted funds					
General	32,191	52,568	(29,596)	-	55,163
Total funds	<u>233,830</u>	<u>55,068</u>	<u>(56,364)</u>	<u>-</u>	<u>232,534</u>

Statement of funds - 2020

	Balance as at 01.09.19 £	Income £	Expenditure £	Transfers £	Balance as at 31.08.20 £
Restricted funds					
Court purchase and maintenance	-	201,639	-	-	201,639
Lighting Grant	-	3,532	(3,532)	-	-
Total restricted funds	<u>-</u>	<u>205,171</u>	<u>(3,532)</u>	<u>-</u>	<u>201,639</u>
Unrestricted funds					
General	28,775	42,664	(39,248)	-	32,191
Total funds	<u>28,775</u>	<u>247,835</u>	<u>(42,780)</u>	<u>-</u>	<u>233,830</u>

Restricted funds include donations received towards a court purchase and future court upkeep and maintenance. Once the charity has acquired the new facilities, depreciation will be allocated against the restricted fund.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2021

10 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	2021 £	Unres- tricted £	Res- tricted £	2020 £
Fixed assets	-	129,253	129,253	-	-	-
Net current assets	55,163	48,118	103,281	32,191	201,639	233,830
Total funds	55,163	177,371	232,534	32,191	201,639	233,830

11 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 August 2021 the company had six members and the total amount guaranteed is therefore £1.

THE HYDE TENNIS CLUB LIMITED

England & Wales - Charity number 1187898

Accounts

The Hyde Tennis Club Limited
(A Charitable Company Limited by Guarantee)

Unaudited Annual Report and Financial Statements

For the Year Ended 31 August 2020

Company Number: 03413778
Charity Registered in England and Wales Number: 1187898

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The Hyde Tennis Club Limited
Reference and Administrative Details
For the Year Ended 31 August 2020

Trustees and Directors

L Blackburn
R Clark
T Hand
G Mallinson
J Milton
H Paterson
J Turvill

Company Secretary

Battens Secretarial Services Limited

Registered Office

Battens Solicitors Limited
Mansion House
Princes Street
Yeovil
BA20 1EP

Trading address

The Hyde Tennis Club
Walditch
Bridport
DT6 4LB

Independent Examiner

Joseph Doggrell ACA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club Limited
Trustees' Report
For the Year Ended 31 August 2020

The trustees, who are also directors for the purposes of the Companies Act, present their report and unaudited financial statements of the charity for the year ended 31 August 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the charity's memorandum and articles of association, the Statement of Recommended Practice (SORP FRS 102- implemented 1 January 2019), and are in accordance with the special provision relating to small companies within Part 15 of the Companies Act 2006.

Public benefit

The trustees report that the charitable activities described in "Objectives and activities", "Achievements and performance" and "Plans for future periods" are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Structure, governance and management

The Hyde Tennis Club is an independent charity (registered number 1187898) and a company limited by guarantee (registered number 03413778).

The governing document is the memorandum and articles of association dated 14 January 2020. All business of the charity is conducted in accordance with its memorandum and articles of association together with the rules incorporated within this document. The following trustees, who are also directors for the purposes of company law, served during the period:

L Blackburn
R Clark
T Hand
G Mallinson
J Milton
H Paterson
J Turvill

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 liquidation of the company.

Objectives and activities

The objectives of the charity are:

- the promotion of community participation in healthy recreation by the provision of facilities for the playing of real tennis in the South West of England and in particular introducing the game to children and young people;
- to conserve, preserve and improve for the public benefit as a building of historic interest the real tennis court at the Hyde Tennis Club (Walditch Road, Walditch, Bridport, Dorset, DT6 4LB); and
- to educate the public about the history and heritage of the building.

The charity fulfils these objectives by allowing the club to be accessible to the public and through the promotion of the tennis as a sport. The charity has a particular focus on the younger members, and how to encourage them into the sport, alongside keeping the court, building and facilities in good order to grow the general participation in tennis.

The trustees have complied with the requirements of the Charities Act 2011 and have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

During the year the charity received £166,535 towards court purchase and the future Court upkeep and maintenance. Since the year end the charity has purchased these facilities and commenced work to improve their condition for the benefit of its members and the public. COVID-19 has impacted the charity's ability to encourage participation during the year however the charity has continued to offer a good junior programme where the government's COVID-19 laws have permitted.

During the year the charity has had great success with fundraising. Principally this has been for two purposes. Firstly for the court purchase where the charity has raised £166,535 and secondly donations to support the costs of the self employed professionals during lockdown. The success of the fundraising enabled the charity to avoid using reserves associated with costs unavoidable due to the impact COVID-19.

Financial review

The total income of the charity for the year was £247,835 (2019- £21,243) against total expenditure of £42,780 (2019- £22,412). All expenditure was in line with the key objectives of the charity.

The majority of the income in the year was in the form of donation income for the court and building purchase which happened after the year end on 15 September 2020. The surplus for the year was £205,055 compared to a deficit of £1,169 in the prior year. The variance is due to the impact of the donation income which doesn't have any associated costs in the accounts. This income has been shown as restricted income and will be reduced as the court and building are subsequently depreciated in future years.

Reserves policy

The charity is still in the position of developing its reserves and therefore does not have a formal reserves policy. However the trustees aim to hold sufficient reserves in case any building maintenance is required. At the year end the total free reserves was £32,191 which the trustees consider sufficient to cover any unexpected costs.

At the year end the charity had restricted reserves of £201,639 which were used after the year end towards a court purchase and the future court upkeep and maintenance. Approximately £30,000 of this will be used on maintenance costs of the building following its acquisition.

Risk management

The trustees have considered the major risks to which the charity is exposed. They have reviewed those risks and established systems and procedures to manage them appropriately.

Plans for future periods

The charity has embarked on a project to purchase a new tennis court and building and will commence maintenance work. This will be alongside continuing to promote membership of the club to protect the long-term viability of the charity.

Statement of Trustees' Responsibilities

The trustees (who are also directors of The Hyde Tennis Club Limited for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed by order of the trustees on 27 May 2021

L Blackburn
Director

Independent examiners report to the Trustees of The Hyde Tennis Club Limited

I report to the charity trustees on my examination of the accounts of The Hyde Tennis Club Limited ("the Company") for the year ended 31 August 2020.

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 material 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these 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.

Joseph Doggrell ACA

Date: 28 May 2021

Albert Goodman LLP
Chartered Accountants
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

The Hyde Tennis Club LimitedStatement of Financial Activities (including Income and Expenditure account)
For the Year Ended 31 August 2020

	Notes	Unres- tricted	Res- tricted	Total Funds	Unres- tricted	Res- tricted	Total Funds
		£	£	2020 £	£	£	2019 £
Income from:							
Grants and donations	3	42,147	205,171	247,318	22,096	-	22,096
Charitable activities	4	517	-	517	(853)	-	(853)
Total income		42,664	205,171	247,835	21,243	-	21,243
Expenditure on:							
Charitable activities	5	39,248	3,532	42,780	22,412	-	22,412
Total expenditure		39,248	3,532	42,780	22,412	-	22,412
Net income / (expenditure) & net movement in funds for the year		3,416	201,639	205,055	(1,169)	-	(1,169)
Reconciliation of funds:							
Total funds brought forward		28,775	-	28,775	29,944	-	29,944
Total funds carried forward	9	32,191	201,639	233,830	28,775	-	28,775

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hyde Tennis Club Limited – Company Registration Number: 03413778

Balance sheet

As at 31 August 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible fixed assets	6	-	3,078
		-	3,078
Current assets			
Debtors	7	35,104	1,201
Cash at bank and in hand		199,326	24,999
		234,430	26,200
Creditors			
Amounts falling due within one year	8	(600)	(503)
Net current assets		233,830	25,697
Net assets		233,830	28,775
Funds			
Unrestricted fund	9	32,191	28,775
Restricted funds	9	201,639	-
		233,830	28,775

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the period in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 the Act.

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

Approved and authorised by the Board on 27 May 2021 and signed on its behalf by:

L Blackburn
Director

1 Accounting policies

1.1 General information and basis of accounting

The Hyde Tennis Club Limited is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. Each member of the charity undertakes to contribute a maximum of £1 to the charity's assets if it should be wound up while they are a member or within one year after they cease to be a member. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees Report.

The financial statements have been prepared under the historical cost convention and in accordance with the 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)-(Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is shown gross and included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations in the form of corporate and individual donations are recognised when there is evidence of entitlement, and when the receipt is certain and measurable.

Government grants are recognised under the accruals model resulting in income being recognised on a systematic basis over the period in which the related costs are incurred for which the grant is compensating. The income from the scheme is recognised as donations and grant income in the statement of financial activity and timing differences presented as other debtors or deferred income within the balance sheet.

Income from gift aid is included when there is evidence of entitlement, and when the receipt is certain and measurable.

1.3 Expenditure

Expenditure is accounted for on the accruals basis. Liabilities are recognised in the accounting period to which they relate.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Support costs are shown under the costs in furtherance of the charitable activities.

1.4 Fixed assets

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives at the following rate:-

Office equipment	33% straight line
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Fixed assets are valued at cost less depreciation. Items costing under £100 are not capitalised.

1.5 Debtors

Trade debtors and other debtors are recognised at the settlement amount due.

1.6 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand that is readily convertible to a known amount of cash and are subject to insignificant risk of change in value.

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

1.8 Taxation

The charity applies all income and gains for charitable purposes and is therefore not liable to corporation tax.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the company without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.10 Donated goods and services

The charity receives assistance in the form of donated goods and services, however it is considered that the benefit to the charity is not quantifiable or measurable. These donated items are therefore not included in the financial statements, however further reference is made to them in the Trustees Report.

1.11 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost and details in note 12.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost and detailed in note 12. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2020

2 Trustees' remuneration

During the year, no travel expenses or subsistence was reimbursed to trustees (2019: £nil).

No trustees received wages for their services during the year (2019: £nil).

3 Donations (including grants)

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Court purchase and future upkeep and maintenance	-	166,535	166,535	-	-	-
Gift aid	-	35,104	35,104	-	-	-
Memberships	23,128	-	23,128	22,096	-	22,096
Pro's Furlough	8,995	-	8,995	-	-	-
Junior Academy	25	-	25	-	-	-
Donations for tennis professionals	-	-	-	-	-	-
Lighting Grant	-	3,532	3,532	-	-	-
Business rates grant	10,000	-	10,000	-	-	-
	42,147	205,171	247,318	22,096	-	22,096

4 Income from charitable activities

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
Club Annual Dinner surplus	331	-	331	(1,034)	-	(1,034)
Exhibition Match surplus	185	-	185	170	-	170
Bank interest received	1	-	1	11	-	11
	517	-	517	(853)	-	(853)

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	Total 2020 £	Unres- tricted £	Res- tricted £	Total 2019 £
<u>Charitable Activities</u>						
Tennis professionals	12,750	-	12,750	-	-	-
New Lighting, net of Grant	5,603	3,532	9,135	-	-	-
Light, Heat, Water	4,353	-	4,353	5,182	-	5,182
Depreciation	3,128	-	3,128	543	-	543
Tennis and Rackets Assoc.	2,156	-	2,156	2,788	-	2,788
Licence Fee WDST	1,500	-	1,500	6,000	-	6,000
Repairs and sundries	1,356	-	1,356	298	-	298
Landscaping	570	-	570	-	-	-
Court and equipment costs	450	-	450	-	-	-
Cleaning Contribution	400	-	400	728	-	728
Telephone and Internet	383	-	383	740	-	740
Alarm System	266	-	266	372	-	372
Bank charges	122	-	122	77	-	77
Ball Materials	-	-	-	1,200	-	1,200
Tennis Professional	-	-	-	1,250	-	1,250
DOE Donation made	-	-	-	1,209	-	1,209
DOE Donation in	-	-	-	600	-	600
Junior Academy Payments	-	-	-	400	-	400
Accounts Software for Pro	-	-	-	241	-	241
	33,038	3,532	36,570	20,429	-	20,429
<u>Governance expenditure</u>						
Legal and Professional	5,503	-	5,503	1,116	-	1,116
Insurance	707	-	707	867	-	867
	6,210	-	6,210	1,983	-	1,983
	39,248	3,532	42,780	22,412	-	22,412

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2020

6 Fixed assets

	Office Equipment £	Total £
Cost		
As at 1 September 2019	9,521	9,521
Additions	-	-
	<hr/>	<hr/>
As at 31 August 2020	9,521	9,521
	<hr/>	<hr/>
Depreciation		
As at 1 September 2019	6,443	6,443
Charge for Year	3,078	3,078
	<hr/>	<hr/>
As at 31 August 2020	9,521	9,521
	<hr/>	<hr/>
Net book value		
As at 31 August 2020	-	-
	<hr/> <hr/>	<hr/> <hr/>
As at 31 August 2019	3,078	3,078
	<hr/> <hr/>	<hr/> <hr/>

7 Debtors

	2020 £	2019 £
Other debtors	35,104	1,201
	<hr/>	<hr/>
	35,104	1,201
	<hr/> <hr/>	<hr/> <hr/>

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2020

8 Creditors - amounts due in less than one year

	2020	2019
	£	£
Accruals and deferred income	600	503
	<u>600</u>	<u>503</u>
	<u><u>600</u></u>	<u><u>503</u></u>

9 Statement of funds

	Balance as at 01.09.19	Income	Expenditure	Transfers	Balance as at 31.08.20
	£	£	£	£	£
Restricted funds					
Court purchase	-	201,639	-	-	201,639
Lighting Grant	-	3,532	(3,532)	-	-
Total restricted funds	<u>-</u>	<u>205,171</u>	<u>(3,532)</u>	<u>-</u>	<u>201,639</u>
Unrestricted funds					
General	28,775	42,664	(39,248)	-	32,191
Total funds	<u><u>28,775</u></u>	<u><u>247,835</u></u>	<u><u>(42,780)</u></u>	<u><u>-</u></u>	<u><u>233,830</u></u>

Statement of funds - 2019

	Balance as at 01.09.18	Income	Expenditure	Transfers	Balance as at 31.08.19
	£	£	£	£	£
Restricted funds					
Court purchase	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General	29,944	-	(1,169)	-	28,775
Total funds	<u><u>29,944</u></u>	<u><u>-</u></u>	<u><u>(1,169)</u></u>	<u><u>-</u></u>	<u><u>28,775</u></u>

Restricted funds include donations received towards a court purchase and future court upkeep and maintenance. Once the charity has acquired the new facilities, depreciation will be allocated against the restricted fund.

The Hyde Tennis Club Limited
Notes to the Financial Statements
For the Year Ended 31 August 2020

10 Analysis of net assets between funds

	Unres- tricted £	Res- tricted £	2020 £	Unres- tricted £	Res- tricted £	2019 £
Fixed assets	-	-	-	3,078	-	3,078
Net current assets	32,191	201,639	233,830	25,697	-	25,697
Total funds	32,191	201,639	233,830	28,775	-	28,775

11 Company limited by guarantee

The company was incorporated as a company limited by guarantee and has no share capital. The guarantee to the company is £1 per member on the winding up of the company. At 31 August 2020 the company had seven members and the total amount guaranteed is therefore £7.

12 Financial instruments

	2020 £	2019 £
Financial instruments that are debt instruments measured at amortised cost	234,430	26,200
	<u>234,430</u>	<u>26,200</u>
	<u><u>234,430</u></u>	<u><u>26,200</u></u>
Financial liabilities measured at amortised cost	(600)	(503)
	<u>(600)</u>	<u>(503)</u>
	<u><u>(600)</u></u>	<u><u>(503)</u></u>

There were no items of income, expense, gains or losses to report (2019: none).