



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' Annual Report for the period**

**From 11 November 2022 to 31 December 2023**

**Charity name: KENT TENNIS CHARITABLE INCORPORATED ORGANISATION**

**Charity registration number: 1200980**

## **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of Kent Tennis is the promotion of community participation in healthy recreation - by the development and support of tennis and padel tennis in the County of Kent, the Medway Unitary Authority and the London Boroughs of Bexley, Bromley, Greenwich and Lewisham, for the public benefit of the inhabitants of the area.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity took over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023. Before that its activities are only in preparation for 2024.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have reviewed the guidance and videos made available by The Charity Commission.

## **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p>No grants have been made as at 31 December 2023</p> <p>The predecessor organisation - Kent County Lawn Tennis Association - has made financial awards and grants to both junior players and coaches during 2023. These grants are made on a one-off, annual basis and are intended to be used to help meet the costs of both competing in junior events and also for advancing coaches through their education and qualification. They are awarded based on</p>

		<p>recent playing performance and, in certain instances, on the basis of financial need.</p> <p>It is anticipated that Kent Tennis CIO will adopt a similar policy.</p>
Policy on social investment including program related investment	Para 1.38	Kent Tennis CIO does not currently have a policy on social investment as such. It will be delivering on an Equity, Diversity & Inclusion Action Plan during 2024, and will be making direct social investment as part of that activity
Contribution made by volunteers	Para 1.38	<p>The only Kent Tennis CIO volunteers are its 5 trustees. The charity will take over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023. Until then its activities are only in preparation for 2024 so activity by volunteers has been quite limited.</p> <p>After 1 January 2024 it will be significantly dependent on a large number of volunteers.</p>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity will take over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023. Until then its activities are only in preparation for 2024.

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	See above
Performance of fundraising activities against objectives set	Para 1.41	<p>See above</p> <p>It is anticipated that a number of sponsors, supporters and donors will come on board and provide significant funding in 2024.</p>

Investment performance against objectives	Para 1.41	See above - the charity has not yet taken over the assets of its predecessor organisation
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The figures provided in the Receipts &amp; Payments report show the position from creation on 11/11/2022 to 31/12/2023.</p> <p>The only asset held is £200 deposited from the predecessor organisation to ensure new bank accounts remain open. In error, a payment belonging to the predecessor organisation was paid into the charity but that remains the property of Kent County Lawn Tennis Association</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	A Reserves Policy has been adopted in February 2024 – now that the charity takes on the assets and activity of the predecessor organisation
Amount of reserves held	Para 1.22	None at 31 December 2023
Reasons for holding zero reserves	Para 1.22	Awaiting activation of activity on 1 January 2024
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None required

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>On 1 January 2024, the charity will take over the assets and activity of the predecessor organisation. Thereafter it will receive funding from:</p> <ul style="list-style-type: none"> <li>• Sponsors, donors and supporters</li> <li>• Tennis clubs, venues and community tennis programmes as well as their players</li> <li>• The national governing body of tennis – LTA Limited</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	The trustees will keep this under consideration when activity commences on 1 January 2024
A description of the principal risks facing the charity	Para 1.46	There are no significant risks at this time. The predecessor association maintains a comprehensive risk register that is reviewed regularly, and this will be available to the charity after the activities have transferred to the CIO.
Other		



## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charity has a Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO Association model
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees, including the 3 Officers, were elected at an EGM in January 2024  There are no provision giving rights to any organisation or body to nominate trustees.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Plans are in place for induction of new trustees and paid employees – and that activity is proceeding
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity has been overseen by 5 of the initial trustees to date.  In January 2024 the members elected Board of 9 trustees, including the 3 Officers – Chair, Treasurer and Governance Secretary.  They will be supported by 5 committees, each looking after specific areas of the charity's activity: Finance, Competition, Performance Tennis; Clubs, Coaches & Community; Governance.
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	KENT TENNIS CIO
Other name the charity uses	KENT TENNIS
Registered charity number	1200980

Charity's principal address

### **Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Malcolm Smith	Chair	11/11/2022 – 31/12/2023	
2	Nigel Jordan	Treasurer	11/11/2022 – 31/12/2023	
3	Anna Wilson		11/11/2022 – 31/12/2023	
4	Jason Baker		11/11/2022 – 31/12/2023	
5	John Ratcliffe		11/11/2022 – 31/12/2023	
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Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

	<div>Signed for and on behalf of ..... <i>Nigel A Jordan</i> ..... KENT TENNIS CHARITABLE INCORPORATED ORGANISATION</div>
Full name(s)	Nigel Jordan
Position (eg Secretary, Chair, etc)	Chair of Board of Trustees

	<div>Signed for and on behalf of ..... <i>Keith Gill</i> ..... KENT TENNIS CHARITABLE INCORPORATED ORGANISATION</div>
Full name(s)	Keith Gill
Position (eg Secretary, Chair, etc)	Trustee

Date	29 April 2024
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**REGISTERED CHARITY NUMBER: 1200980**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD  
11 NOVEMBER 2022 TO 31 DECEMBER 2023  
FOR  
KENT TENNIS CIO**

Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

**KENT TENNIS CIO**

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for the period 11 November 2022 to 31 December 2023**

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## KENT TENNIS CIO

### REPORT OF THE TRUSTEES for the period 11 November 2022 to 31 December 2023

The trustees present their report with the financial statements of the charity for the period 11 November 2022 to 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
1200980

**Principal address**

Kent Tennis CIO  
Bromley Tennis Centre at Newstead Woods  
Avebury Road, Orpington  
BR6 9SA

**Trustees**

M A Smith	Chair	- appointed 11.11.22
N Jordan		- appointed 11.11.22
Ms A M Wilson		- appointed 11.11.22
J A Baker		- appointed 11.11.22
J S Ratcliffe		- appointed 11.11.22

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

The charity took over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023, and will continue to operate as a Charitable Incorporated Organisation.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### OBJECTIVES AND ACTIVITIES

**Objectives and aims**

The object of Kent Tennis is the promotion of community participation in healthy recreation - by the development and support of tennis and padel tennis in the County of Kent, the Medway Unitary Authority and the London Boroughs of Bexley, Bromley, Greenwich and Lewisham, for the public benefit of the inhabitants of the area.

**Significant activities**

The charity took over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023.

**Public benefit**

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

KENT TENNIS CIO

**REPORT OF THE TRUSTEES**  
**for the period 11 November 2022 to 31 December 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 29 April 2024 and signed on its behalf by:



.....  
N Jordan - Trustee

  
L House - Trustee

**KENT TENNIS CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the period 11 November 2022 to 31 December 2023**

	Notes	Unrestricted fund £
<b>RESOURCES EXPENDED</b>		
Other resources expended		1
		<hr/>
<b>NET INCOMING/(OUTGOING)</b>		
<b>RESOURCES</b>		(1)
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<hr/> <hr/>

The notes form part of these financial statements

KENT TENNIS CIO

BALANCE SHEET  
At 31 December 2023

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank		1,199
<b>CREDITORS</b>		
Amounts falling due within one year	3	(1,200)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(1)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(1)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u><u>(1)</u></u>
<b>FUNDS</b>	4	
Unrestricted funds		<u>(1)</u>
<b>TOTAL FUNDS</b>		<u><u>(1)</u></u>

The financial statements were approved by the Board of Trustees on 29 April 2024 and were signed on its behalf by:



.....  
N Jordan -Trustee



L House - Trustee

The notes form part of these financial statements



# KENT TENNIS CIO

## NOTES TO THE FINANCIAL STATEMENTS for the period 11 November 2022 to 31 December 2023

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

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

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

### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2023.

### 3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors	£ 1,200
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### 4. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>		
General fund	(1)	(1)
<b>TOTAL FUNDS</b>	<u>(1)</u>	<u>(1)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1)	(1)
<b>TOTAL FUNDS</b>	<u>-</u>	<u>(1)</u>	<u>(1)</u>

**KENT TENNIS CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the period 11 November 2022 to 31 December 2023**

	£
<b>INCOMING RESOURCES</b>	
Total incoming resources	<u>-</u>
<b>RESOURCES EXPENDED</b>	
Support costs	
Finance	
Bank charges	1
Total resources expended	<u>1</u>
Net expenditure	<u><u>(1)</u></u>

This page does not form part of the statutory financial statements