

HERNE BAY LAWN TENNIS CLUB

England & Wales - Charity number 1205461

Details

Other names	HERNE BAY TENNIS CLUB
Status	Registered
Legal form	CIO
Registered	2023-10-27
Register	View on the Charity Commission register

Contact

Address	The Oast Home Farm North Stream Marshside Canterbury Kent
Phone	01227860156
Email	chair@hernebaytennis.co.uk
Website	www.hernebaytennis.co.uk

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY PROVIDING FACILITIES AND COACHING FOR PLAYING RACKET SPORTS IN EAST KENT.

Activities: Amateur Sport, namely tennis and pickle ball

Classification

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

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£38,741	£37,280	-	-
2024-09-30	£36,768	£34,471	-	-

Trustees

Name	Role	Appointed
Isobel Jane Warnock	Chair	2023-10-27
Agnieszka Teresa Kutek		2024-11-12
Daniel Phillip Walker		2023-10-27
Ian Trevor Cooke		2023-10-27
MARTIN JOHN FEAKINS		2023-10-27
Peter John Elsdon		2023-10-27

HERNE BAY LAWN TENNIS CLUB

England & Wales - Charity number 1205461

Accounts



Herne Bay Tennis Club

Trustees Annual Report (Charity Trustees)

For the period
1 October 2024 to 30 September 2025

Introduction

This is the second annual report by the Trustees of Herne Bay Tennis Club and covers the period from 1st October 2024 to 30th September 2025.

Charity Name and Number

The Charity is Herne Bay Lawn Tennis Club and is registered with charity number 1205461.

The Charity's principal address is: Parkland Road, Herne Bay, Kent CT6 5DN

Trustees

The Trustees making and approving this Report are:

- ◆ Chair: Isobel Warnock
- ◆ Treasurer: Ian Cooke
- ◆ Secretary: Agnieszka Kutek
- ◆ Club Captain: Daniel Walker
- ◆ Elected Officer: Peter Elsdon
- ◆ Elected Officer: Martin Feakins

There must be no less than 3 Trustees and no more than 6. Trustees are appointed by members at the annual general meeting or by members or trustees at any time.

Charitable Objects and Performance

Objects

The objects of the Charity are:

The promotion of community participation in healthy recreation by providing facilities and coaching for playing racket sports in East Kent.

(In this constitution: "Racket Sports" means: Tennis and Pickle Ball only)

The Trustees have taken the Charity Commission's public benefit guidance into account when making any decisions that may be relevant to the guidance.

Performance

Throughout 2024/25, **Infinity Tennis**, in partnership with **Herne Bay Lawn Tennis Club**, has successfully delivered a range of inclusive and community-focused tennis programs, expanding opportunities for participation across different age groups.

Junior and Adult Coaching: has continued throughout the year, with a strong programme for adult beginner and improver-level players. This has included Rusty Rackets and Improver Sessions.

The junior program continues to flourish with sessions on 2 weekday evenings and Saturday mornings offering opportunities for children from 5 to 18 years old.

This summer a junior tournament was run alongside group coaching, with finals being played on the morning of the adult tournament finals day showcasing the progress some of our juniors have made.

Rally for change continues to offer children from underprivileged backgrounds the opportunity to play tennis through sponsorship for their club membership. A session for people with learning disabilities was run in association with Mencap.

A family open evening was held as part of the Herne Bay summer Festival program.

Teams: Last Summer we ran 15 tennis teams in the National, Kent and Dover & District Leagues and last Winter we ran 13 teams in the Kent Winter League with an increase in the number of ladies playing in matches.

We participate in the KESPL (Kent Essex & Sussex) Pickleball league and the East Kent Pickleball league.

The Club continues to provide representation for county tennis in three different senior age categories and for the first time in the club's history a junior player in the under-18's. There were also 2 representatives for the first time in county pickleball teams. Players have enjoyed success at the Pickleball English Open and English Closed tournaments.

Club Play Sessions: The club held 6 regular club play sessions per week for Tennis and 5 regular club play sessions for Pickleball, giving all members the opportunity to meet, socialise and play with other members.

Impact and Legacy: The club has played an important role in increasing tennis and pickleball participation and inclusivity within the local community. The club has ensured that people of all backgrounds, ages and abilities have access to high-quality coaching and playing opportunities.

Structure and Governance

The Charity is constituted as a Charitable Incorporated Organisation and governed in accordance with its Constitution, created when the Charity was formed on 15 May 2023.

The **trustees** are responsible for the strategic management of the club with the views of the wider committee in mind. Trustees have continued to pay heed to the Strategic Plan which was developed in 2023/24 with input from a number of members and the expert advice and guidance from James Fowler and Aga Kutek. This document is designed to give focus to how we move the club forwards and best manage the funds of the club.

Trustees have had 2 meetings in October 2024 and May 2025.

The main ongoing discussions were as follows:

Monitoring the financial position and reviewing 2025 annual membership fees.

Appointing an examiner to scrutinise the accounts before their submission to the charities commission.

Succession Planning is Critical: The club needs to prioritise recruiting new committee members and identifying a potential Vice-Chair to ensure a smooth transition when the current chair steps down.

Member Engagement Needs Attention : While the club is generally doing well, check-ins with member engagement in club play and integration of new, stronger players is needed.

Transparency is Essential: The club is in a good financial position but needs to push for greater transparency from “the Hub” regarding their finances and activities, since the majority of the club’s costs are paid to “the Hub”.

The club should “continue to monitor membership trends” and adjust strategies as needed to maintain and grow membership numbers.

When opportunities arise, the club should pursue “friendly matches with other clubs” to provide more playing opportunities for members.

The wider **Committee** meets once every 6 weeks and considers all aspects of the running of the Club:

Coaching (taking advice from the Head of Infinity Tennis (who provide our coaching services)

Financial matters (taking a report from the Treasurer)

Sports Hub issues

Membership issues

Safeguarding

Club play and matches

Grounds and Maintenance

Social events

As well as the Club Constitution, Herne Bay Tennis Club has a number of **written polices and procedures** which can be found on the club website.

Health and Safety policy

Safeguarding policy

Diversity and inclusion policy

Club rules and code of conduct 2022

Privacy policy 2021

Financial review

When discussing any aspects of our Club, including finance, it is important to remember that Herne Bay Lawn Tennis Club is based within the Herne Bay Sports Hub and does not own the land that the courts are on.

The club is subject to an annual levy from the Hub that includes a fixed rent, a social club membership based on membership numbers and monthly electricity payments. This constitutes nearly half the annual expenditure.

The club derives its income from membership fees, match fees, tournament fees, plus social events, interest and other income.

Expenditure consists of the Hub levy, court maintenance, balls and equipment, affiliation & league fees, trophies and other expenses plus an annual sinking fund contribution of £10,000 payable to the Hub to provide for replacement tennis courts.

The tennis club made a small surplus of £1,461 this year (on an accruals basis – i.e. taking account of creditors and receipts in advance). This compares to last year's small surplus of £2,609.

The financial position remains strong. Cash reserves at the period end totalled £51,435 compared to £49,987 last year.

There is no potential factor that will cause Forecast Income and Expenditure for 1 October 2025 to 30 September 2026 to be materially different from this financial year. Therefore there is no material uncertainty of the club continuing to operate until at least 30 September 2026. The Trustees have therefore concluded that there are no "going concern" issues going forward over the next 12 months.

Funds which have not been designated for a specific use should be maintained at a level not less than three months' expenditure to cover short-term costs especially around the annual subscription renewal period.

Declaration

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

Signed on behalf of the charity's trustees.

Ian Cooke

Name: Ian Cooke

Treasurer, on behalf of the Trustees.

Date: 9 November 2025



Herne Bay Lawn Tennis Club		Charity No (if any)	1205461
Annual accounts for the period			
Period start date	10/1/2024	To	Period end date 9/30/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	68	-	-	68	669
Charitable activities	S02	37,259	-	-	37,259	35,832
Other trading activities	S03	273	-	-	273	185
Investments	S04	1,141	-	-	1,141	25
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	38,741	-	-	38,741	36,711
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	6,803	-	-	6,803	5,462
Separate material item of expense (Charitable activities)	S10	27,237	-	-	27,237	25,897
Other	S11	3,240	-	-	3,240	2,743
Total	S12	37,280	-	-	37,280	34,102
Net income/(expenditure) before investment gains/(losses)						
	S13	1,461	-	-	1,461	2,609
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	1,461	-	-	1,461	2,609
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	1,461	-	-	1,461	2,609
Reconciliation of funds:						
Total funds brought forward	S21	48,295	-	-	48,295	45,686
Total funds carried forward	S22	49,756	-	-	49,756	48,295

Charity Name: Herne Bay Lawn Tennis Club		Charity No	1205461
		Company No	
Annual accounts for the period	Period start date: 01/10/2024	To period end date: 30/09/2025	
Section B Balance sheet			

		Restricted				
		Unrestricted	income	Endowment	Total this	Total last
		funds	funds	funds	year	year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets	(Note 15)	B01	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-
Total fixed assets		B05	-	-	-	-
Current assets						
Stocks	(Note 18)	B06	-	-	-	-
Debtors	(Note 19)	B07	49	-	49	124
Investments	(Note 17.4)	B08	20,787	-	20,787	20,000
Cash at bank and in hand	(Note 24)	B09	30,648	-	30,648	29,987
Total current assets		B10	51,386	-	51,386	49,863
Creditors: amounts falling due within one year	(Note 20)	B11	1,630	-	1,630	1,568
Net current assets/(liabilities)		B12	49,756	-	49,756	48,295
Total assets less current liabilities		B13	49,756	-	49,756	48,295
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-
Provisions for liabilities		B15	-	-	-	-
Total net assets or liabilities		B16	49,756	-	49,756	48,295
Funds of the Charity						
Endowment funds (Note 27)		B17	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-
Unrestricted funds		B19	49,756	-	49,756	48,295
Revaluation reserve		B20	-	-	-	-
Fair value reserve		B21	-	-	-	-
Total funds		B22	49,756	-	49,756	48,295

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
I.T.Cooke	11/11/2025

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
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	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	For the charity's first year submission, the accounts were submitted on a receipts and payments basis. However for the second year and ongoing, the submission will be on an accruals basis.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Accruals accounting represents a more accurate reflection of the financial position. (The first year submission on a receipts and payments basis was just to make the charitable reporting process simpler in the first year)

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	Last year's submitted cash fund y/end figure = £49,987 less Creditors £1,568 less Receipts in Advance £136 plus Debtors £12 = £48,295 funds b/f on an accruals basis.
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓		
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Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes	No	N/a
✓		

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes	No	N/a
		✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
		✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
		✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
		✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
		✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
		✓

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓		

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
		✓

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
		✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		✓

They are valued at cost.

Yes	No	N/a
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
		✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		✓

Yes	No	N/a
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Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

		✓
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Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓		

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	68	-	-	68	669
Total	68	-	-	68	669	
Charitable activities:	Memberships	35,743	-	-	35,743	34,381
	Match Fees	505	-	-	505	545
	Closed Tournament Fees	351	-	-	351	444
	Fund Raising and other income	660	-	-	660	462
Total	37,259	-	-	37,259	35,832	
Other trading activities:	Ball sales, other sales, ball recycling	273	-	-	273	185
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	273	-	-	273	185	
Income from investments:	Interest income	1,141	-	-	1,141	25
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	1,141	-	-	1,141	25	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
TOTAL INCOME	38,741	-	-	38,741	36,711	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year
amounts)

--

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Annual Court Maintenance	3,600	-	-	3,600	1,800	-	-	1,800
Balls & equipment	1,149	-	-	1,149	1,580	-	-	1,580
Affiliation & league fees	1,529	-	-	1,529	1,552	-	-	1,552
Scala league & coaching & trophies	525	-	-	525	530	-	-	530
Total expenditure on charitable activities	6,803	-	-	6,803	5,462	-	-	5,462
Separate material item of expense (charitable activities)								
Payment to Herne Bay Sports Hub for share of Clubhouse, Electricity & Grounds costs	17,237	-	-	17,237	15,897	-	-	15,897
Annual sinking fund contribution	10,000	-	-	10,000	10,000	-	-	10,000
	-	-	-	-	-	-	-	-
Total	27,237	-	-	27,237	25,897	-	-	25,897
Other								
Grass cutting & other direct costs	1,509	-	-	1,509	927	-	-	927
Water cooler, drinks & cleaning	626	-	-	626	475	-	-	475
Materials	1,105	-	-	1,105	1,341	-	-	1,341
	-	-	-	-	-	-	-	-
Total other expenditure	3,240	-	-	3,240	2,743	-	-	2,743
TOTAL EXPENDITURE	37,280	-	-	37,280	34,102	-	-	34,102

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Analysed in section above. Activity is running a tennis club including pickleball.	6,803	-	-	6,803	5,462	-	-	5,462
ditto re 2 separate material item of expense	27,237	-	-	27,237	25,897	-	-	25,897
Other	-	-	-	-	-	-	-	-
Total	34,040	-	-	34,040	31,359	-	-	31,359

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C**Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	-	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
Total	-	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

This year	Last year
£ -	£ -

The nature of the payment (cash, asset etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

--

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

--

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

--

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

--

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

<p><i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i></p>	Yes	<i>Please provide details of charity's URL.</i>
	No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C

Notes to the accounts

(cont)

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

	This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 16**Heritage assets**

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

	This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

--	--

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period		-	-	-	-	-
Add: additions to investments during period*		-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

	This year	Last year
	£	£
Cash or cash equivalents	20,787	20,000
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	20,787	20,000

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Note 18

Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

This year	Last year
£	£

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
- 68.0	- 136.0
19.0	12.0
- 49.0	- 124.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,630	1,568	-	-
Taxation and social security	-	-	-	-
Other creditors			-	-
Total	1,630	1,568	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

	This year	Last year

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--	--

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--	--

Note 23 Contingent liabilities and contingent assets**23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C **Notes to the accounts** **(cont)**

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
10,330	10,000
747	723
19,571	19,264
-	-
30,648	29,987

Section C **Notes to the accounts** **(cont)**

Note 25 **Fair value of assets and liabilities**

	This year	Last year
<p>25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.</p>		
<p>25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.</p>		

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

--	--	--

Note 28 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

1

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

--	--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Last year

There have been no related party transactions in the reporting period (True or False)

1

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

--

For any related party, please provide details of any guarantees given or received.

--

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Independent examiner's report to the trustees of Herne Bay Lawn Tennis Club Trust

I report to the trustees on my examination of the accounts of Herne Bay Lawn Tennis Club (the Trust) for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed: 

Name: James Fowler

Address: 16 Genesta Avenue
Whitstable
Kent
CT5 4EG

Date: 20/3/2026

HERNE BAY LAWN TENNIS CLUB

England & Wales - Charity number 1205461

Accounts



Herne Bay Tennis Club

Trustees Annual Report (Charity Trustees)

For the period
1 November 2023 to 30 September 2024

Introduction

This is the first annual report by the Trustees of Herne Bay Tennis Club and covers the period from 1st November 2023 to 30th September 2024.

Charity Name and Number

The Charity is Herne Bay Lawn Tennis Club and is registered with charity number 1205461.

The Charity's principal address is: Parkland Road, Herne Bay, Kent CT6 5DN

Trustees

The Trustees making and approving this Report are:

- ◆ Chair: Isobel Warnock
- ◆ Treasurer: Ian Cooke
- ◆ Secretary: Agnieszka Kutek Appointed 12 November 2024
- ◆ Club Captain: Daniel Walker
- ◆ Elected Officer: Peter Elsdon
- ◆ Elected Officer: Martin Feakins

- ◆ Secretary: Claire Bryant Resigned 20 August 2024

There must be no less than 3 Trustees and no more than 6. Trustees are appointed by members at the annual general meeting or by members or trustees at any time.

Charitable Objects and Performance

Objects

The objects of the Charity are:

The promotion of community participation in healthy recreation by providing facilities and coaching for playing racket sports in East Kent.

(In this constitution: “Racket Sports” means: Tennis and Pickle Ball only)

The Trustees have taken the Charity Commission’s public benefit guidance into account when making any decisions that may be relevant to the guidance.

Performance

Throughout 2024, **Infinity Tennis**, in partnership with **Herne Bay Lawn Tennis Club**, has successfully delivered a range of inclusive and community-focused tennis programmes, expanding opportunities for participation across different age groups and abilities.

Junior and Adult Coaching: Expanded junior coaching sessions were run throughout the year, with new beginner and improver-level sessions to accommodate growing demand (as well as tennis camps during school holidays), so that junior membership of the club has exceeded 100 for the first time in its history. Adult coaching has included Rusty Rackets and Improver Sessions, providing opportunities for those returning to or developing their skills in the sport.

Free School Tennis Sessions: Thanks to funding from the LTA, the club has been a hub for delivering in-curriculum coaching sessions for local primary and secondary schools, particularly those with high levels of pupil premium students.

Girls-Only Tennis Sessions: Launched at Herne Bay as part of the Prime Video LTA Girls Initiative, these sessions have created a welcoming environment for young girls, encouraging long-term engagement in tennis. The club accounted for 20% of the sign-ups across Kent.

Other initiatives: The club hosted a Walking Tennis trial course, aimed at older adults and individuals with limited mobility. The club also became a registered “Pride in Tennis’ ally club” and a “Sun Safe Accredited venue”.

Representation at County level: The Tennis Club continues to provide representation for county tennis at three different age categories.

Teams: Last Summer we ran 14 teams in the Kent and Dover & District Leagues and last Winter we ran 14 teams in the Kent Winter League. We have increased the number of ladies playing in matches.

Pickleball: Following the introduction of Pickleball on one of the tennis courts, as part of the club membership in early 2023, active players have increased substantially to about 45 regular players, some of whom enjoyed success at the English Open and English Closed.

Club Play Sessions: The club held 6 regular club play sessions per week for Tennis and 5 regular club play sessions per week for Pickleball.

Impact and Legacy: The club has played an important role in increasing tennis and pickleball participation and inclusivity within the local community. The club has ensured that people of all backgrounds, ages and abilities have access to high-quality coaching and playing opportunities.

Structure and Governance

The Charity is constituted as a Charitable Incorporated Organisation and governed in accordance with its Constitution, created when the Charity was formed on 15 May 2023.

The **trustees** are responsible for the strategic management of the club with the views of the wider committee in mind.

Trustees have had 2 meetings in 2024 in May and October.

Ongoing concerns regarding the financial management of the Hub including how the monies we pay to the Hub are managed and whether our contribution to the Hub might increase were noted.

The expenses and income of the tennis club were discussed, with particular regard to member numbers and income from fees and the ongoing expenses such as the cost of maintenance, repairs, and sports equipment. Trustees were introduced to the Strategic Plan which has been developed over the past 14 months with input from a number of members and the expert advice and guidance from James Fowler, member.

Aga Kutek has skilfully distilled the plan into a working document for committee and members to work with. This document is designed to give focus to how we move the club forwards and best manage the funds of the club.

The wider **Committee** meets once every 6 weeks and considers all aspects of the running of the Club:

- Coaching (taking advice from the Head of Infinity Tennis (who provide our coaching services))

- Financial matters (taking a report from the Treasurer)

- Sports Hub issues

- Membership issues

Safeguarding

Club play and matches

Grounds and Maintenance

Social events

As well as the Club Constitution, Herne Bay Tennis Club has a number of **written polices and procedures** which can be found on the club website.

Health and Safety policy

Safeguarding policy

Diversity and inclusion policy

Club rules and code of conduct 2022

Privacy policy 2021

Financial review

When discussing any aspects of our Club, including finance, it is important to remember that Herne Bay Lawn Tennis Club is based within the Herne Bay Sports Hub and does not own the land that the courts are on.

The club is subject to an annual levy from the Hub that includes a fixed rent, a social club membership based on membership numbers and monthly electricity payments. This constitutes nearly half the annual expenditure.

The club derives its income from membership fees, match fees, tournament fees plus social events and miscellaneous income including a club lottery.

Expenditure consists of the Hub levy, court maintenance, balls and equipment, affiliation & league fees, trophies and other expenses plus an annual sinking fund contribution of £10,000 payable to the Hub to provide for replacement tennis courts.

The tennis club made a small surplus of £2,297 this year (on a receipts and payments basis). This equates to the small surplus of £2,609 as reported to the AGM taking account of creditors and receipts in advance.

The financial position remains strong. Cash reserves at the period end totalled £49,987.

Funds which have not been designated for a specific use should be maintained at a level not less than three months' expenditure to cover short-term costs especially around the annual subscription renewal period.

Declaration

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

Signed on behalf of the charity's trustees.

Ian Cooke

Name: Ian Cooke

Treasurer, on behalf of the Trustees.

Date: 6 July 2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Herne Bay Lawn Tennis Club

1205461

Receipts and payments accounts

CC16a

For the period
from

11/1/2023

To

9/30/2024

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Membership	34,382	-	-	34,382	37,067
Match Fees	551	-	-	551	604
Closed Tournament Fees	444	-	-	444	372
Fund Raising and other Tournaments	462	-	-	462	33
Ball Sales & Recycling & other income	929	-	-	929	1,076
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total(Gross income for AR)	36,768	-	-	36,768	39,152
A2 Asset and investment sales, (see table).					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	36,768	-	-	36,768	39,152
A3 Payments					
Payment to Herne Bay Sports Hub for share of Clubhouse, Electricity & Grounds costs	15,653	-	-	15,653	15,318
Grass cutting & other direct costs	927	-	-	927	1,079
Annual Court Maintenance	1,800	-	-	1,800	1,800
Annual Sinking Fund Contribution	10,000	-	-	10,000	10,000
Balls & Equipment	1,580	-	-	1,580	2,029
Affiliation & league fees	1,564	-	-	1,564	771
Admin costs	2,097	-	-	2,097	986
Scala league & coaching	450	-	-	450	250
Charity	400	-	-	400	-
Sub total	34,471	-	-	34,471	32,233
A4 Asset and investment purchases, (see table)					
None	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	34,471	-	-	34,471	32,233
Net of receipts/(payments)	2,297	-	-	2,297	6,919
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	47,690	-	-	47,690	40,771
Cash funds this year end	49,987	-	-	49,987	47,690

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Sinking Fund	40,000	-	-
	Building Society	723	-	-
	Current Account	9,264	-	-
	Total cash funds	49,987	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	to nearest £	to nearest £	to nearest £
	None	-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	None		-	-
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	None		-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	None		-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
	<i>I.T. Cooke</i>	I.T.Cooke	11/12/2024	

Independent examiner's report to the trustees of Herne Bay Lawn Tennis Club Trust

I report to the trustees on my examination of the accounts of Herne Bay Lawn Tennis Club (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed: 

Name: James Fowler

Address: 16 Genesta Avenue
Whitstable
Kent
CT5 4EG

Date: 6 July 2025