

**DURHAM AND CLEVELAND  
LAWN TENNIS ASSOCIATION  
YEAR ENDED 30 SEPTEMBER 2021  
ACCOUNTS AND REPORTS**

**DURHAM AND CLEVELAND  
LAWN TENNIS ASSOCIATION**

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**DURHAM AND CLEVELAND**

**LAWN TENNIS ASSOCIATION**

TREASURER:

Vivien Wilson

OFFICE:

Sunderland Tennis Centre  
Silksworth Lane  
Sunderland  
SR3 1PD

ACCOUNTANT:

Torgersens  
Somerford Buildings  
Norfolk Street  
Sunderland  
SR1 1EE

BANK:

Barclays Bank plc  
Leicester  
LE87 2BB

**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

In accordance with the engagement letter dated 7 February 2022, we have prepared for your approval the financial information of Durham and Cleveland Lawn Tennis Association for the year ended 30 September 2021 which comprises of unaudited Income and Expenditure Account, unaudited Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to you, in accordance with the terms of our engagement letter dated 7 February 2022. Our work has been undertaken solely to prepare for your approval the financial information of Durham and Cleveland Lawn Tennis Association and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the association for our work or for this report.

You have approved the financial information for the year ended 30 September 2021 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

**TORGERSSENS**  
Chartered Accountants

Somerford Buildings  
Norfolk Street  
Sunderland  
SR1 1EE

Date:

**Association's approval of unaudited accounts**

In accordance with the engagement letter dated 7 February 2022, we approve the financial information which comprises the unaudited Income and Expenditure Account, unaudited Balance Sheet and the related notes. We acknowledge our responsibility for the financial information, including the appropriateness of the applicable financial reporting framework as set out in note 12, and for providing Torgerssens with all information and explanations necessary for its compilation.

.....  
**Vivien Wilson**  
Honorary Treasurer

Date:

**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2020			2021
£		Note	£
	<b>INCOME</b>		
15,971	Affiliation/Registration Fees	1	13,720
45,079	Player programmes	2	27,424
453	Competitions	3	5,864
12,932	Commercial	4	24,660
80	Interest Received	5	42
<u>74,515</u>			<u>71,710</u>
	<b>EXPENDITURE</b>		
	<b>National Priorities</b>		
48,005	Player programmes	2	32,025
13,869	Competitions	3	16,295
4,739	Commercial Expenditure	4	6,770
8,849	Operational expenses	6	5,692
3,760	Communication and marketing	7	524
14	Corporation Tax	8	8
0	Depreciation (non cash item)	9	0
<u>79,236</u>			<u>61,314</u>
<u>(4,721)</u>	<b>Profit for the year</b>		<u>10,396</u>

**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**

**BALANCE SHEET**

**AS AT 30 SEPTEMBER 2021**

2020				2021
£	£		Note	£
		<b>Fixed Assets</b>		
	0	Fixed Assets	10	0
		<b>Current Assets</b>		
0		Debtors and Prepayments		0
3,750		Loan to Shotley & Benfieldside TC		3,250
71,041		Bank and cash		89,703
<u>74,791</u>				<u>92,953</u>
		<b>Current Liabilities</b>		
(6,518)		Creditors and accruals	11	(14,284)
	68,273	<b>Net Current Assets</b>		78,669
	68,273	<b>Total assets less current liabilities</b>		78,669
<u>68,273</u>		<b>Net Assets</b>		<u>78,669</u>
		<b>Financed By:</b>		
	8,610	Memorial Funds		8,610
	52,112	Contingency Fund - brought forward		52,112
	7,500	Club Loans Fund		7,500
272		Profit & Loss account - brought forward		51
(4,721)		Profit & Loss account - current year		10,396
<u>4,500</u>		Transfer from reserves		<u>0</u>
	51			10,447
<u>68,273</u>				<u>78,669</u>

**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**

**CASH FLOW**

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

<b>2020</b>			<b>2021</b>	
£	£		£	£
<b>Bank Balances</b>				
	87,588	Opening		71,041
	71,041	Closing		89,703
	<u>(16,547)</u>	Inflow/(Outflow)		<u>18,662</u>
<b>Income Statement</b>				
	(4,721)	Profit/(loss) current year		10,396
	0	add back depreciation		0
	<u>(4,721)</u>	<b>Net funding position for the year</b>		<u>10,396</u>
<u>Working capital movement</u>				
0		Debtors		0
500		Shotley & Benfieldside TC Loan repaid		500
(12,326)	(11,826)	Creditors		7,766
	<u>(16,547)</u>	Net cash surplus		<u>18,662</u>

**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**  
**NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2020	Note	2021
£		£
	<b>1 Affiliation Fees Income</b>	
15,971	Affiliation Fees	13,920
0	Registration fees	(200)
<u>15,971</u>		<u>13,720</u>
	<b>2 Player programmes/Performance income</b>	
45,079	County Training	27,424
<u>45,079</u>		<u>27,424</u>
	<b>2 Player programmes/Performance Expenditure</b>	
10,000	County Performance Coach	10,000
11,395	County training court costs	720
1,822	CPC Expenses	1,707
23,502	County Training Coaches	18,595
1,286	Grants	1,003
<u>48,005</u>		<u>32,025</u>
<u>(2,926)</u>	<b>2 Performance Net Surplus/Expenditure</b>	<u>(4,601)</u>
	<b>3 Competition Income</b>	
0	Road to Wimbledon	163
453	County Closed	3,906
0	County Open	1,795
<u>453</u>	<b>Total Competitions Income</b>	<u>5,864</u>
<u>453</u>	<b>Total County Competitions Income</b>	<u>5,864</u>
	<b>3 Competitions and Tournaments expenditure</b>	
4,018	Tennis Balls	0
258	Hearing impaired support	0
<u>4,276</u>	<b>Total competitions expenditure</b>	<u>0</u>
1,125	County Closed	2,202
0	Summer Junior Open	1,820
2,930	Junior County Cup	2,031
0	Over 35	1,720
91	Vets	48
3,486	Winter Inter-county	0
1,961	Summer Adult County Week	8,474
<u>9,593</u>	<b>Total county competition expenditure</b>	<u>16,295</u>
<u>13,869</u>	<b>Total competition expenditure</b>	<u>16,295</u>
<u>(3,823)</u>	<b>Competition Net Surplus/Expenditure</b>	<u>5,864</u>
<u>(9,593)</u>	<b>County Competition Net Surplus/Expenditure</b>	<u>(16,295)</u>
<u>(13,416)</u>	<b>3 Total Competition Net Surplus/Expenditure</b>	<u>(10,431)</u>



**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**  
**NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

2020	Note	2021
£		£
	<b>4 Commercial Income</b>	
0	Multisol	3,000
0	Wimbledon Tickets	(1,560)
4,000	Leaders	4,000
35	Donations	55
0	Zoom workshops income	4,370
3,004	Clothing sales	2,418
1,000	Athenaeum Developments	0
4,893	Other income	12,377
0	Debtors w/o	0
<u>12,932</u>		<u>24,660</u>
	<b>4 Commercial Expenditure</b>	
3,062	Clothing	2,406
0	Zoom Workshops	4,208
<u>1,677</u>	Refunds	<u>156</u>
<u>4,739</u>		<u>6,770</u>
<u>8,193</u>	<b>4 Commercial Net Surplus/Expenditure</b>	<u>17,890</u>
<u>80</u>	<b>5 Interest Received</b>	<u>42</u>
	<b>6 Administration</b>	
4,668	Admin	1,320
845	Telephone	475
132	Stationery	38
2,000	Honorariums	2,000
996	Professional fees	1,848
196	Committee expenses	11
12	Credit card charges	0
<u>8,849</u>	Total Admin	<u>5,692</u>
	<b>7 Communications &amp; Marketing</b>	
500	Marketing	500
400	Meritorious Award	0
100	Oliver Wrightson Award	0
50	Playsport Award	0
<u>2,710</u>	Awards etc	<u>24</u>
<u>3,760</u>		<u>524</u>
	<b>Other costs</b>	
14	<b>8</b> Corporation tax	08
0	<b>9</b> Depreciation	0
<u>14</u>		<u>08</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION  
NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

2020	Note	2021
£		£
<b>10 Fixed Assets Office Equipment</b>		
<b>Cost</b>		
3,964	Opening balance	3,964
0	Additions	0
<u>3,964</u>	Closing Balance	<u>3,964</u>
<b>Depreciation</b>		
3,964	Opening Balance	3,964
0	Charge for year	0
<u>3,964</u>	Closing Balance	<u>3,964</u>
<u>0</u>	<b>Net Book Value at 30 Sept 2021</b>	<u>0</u>
0	Net Book Value at 30 Sept 2020	0
<b>11 Current Liabilities</b>		
6,691	Deferred Income	14,457
(188)	Credit card	(181)
15	Corporation Tax	8
<u>6,518</u>		<u>14,284</u>

**DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION**

**NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2021**

- 12** The unaudited accounts have been prepared under the historical cost convention, using the following Accounting policies:

**Accounting basis**

The unaudited accounts are prepared in order to:

- i) Enable profits to be calculated to meet the requirements of Section 42 of the Finance Act 1998, and;
- ii) Provide sufficient and relevant information to enable the completion of a tax return.

**Turnover**

The turnover shown in the unaudited Income and Expenditure Account represents amounts invoiced during the year.