

**DURHAM AND CLEVELAND
LAWN TENNIS ASSOCIATION
YEAR ENDED 30 SEPTEMBER 2022
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 East Suite, Ground Floor, Avalon House, St Catherine's Court, Sunderland SR5 3XJ
BANK:	Barclays Bank plc Leicester LE87 2BB Santander Business Banking Bridle Road Bootle Merseyside L30 4GB

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION

ACCOUNTANT'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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.

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 2022 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

East Suite, Ground Floor,
Avalon House,
St Catherine's Court
Sunderland
SR5 3XJ

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 2022

2021			2022
£		Note	£
	INCOME		
13,720	Affiliation/Registration Fees	1	25,600
27,424	Player programmes	2	76,460
5,864	Competitions	3	4,518
24,660	Commercial	4	18,291
42	Interest Received	5	35
<u>71,710</u>			<u>124,904</u>
	EXPENDITURE		
	National Priorities		
32,025	Player programmes	2	78,914
16,295	Competitions	3	35,159
6,770	Commercial Expenditure	4	5,934
5,692	Operational expenses	6	6,691
524	Communication and marketing	7	650
8	Corporation Tax	8	7
0	Depreciation (non cash item)	9	64
<u>61,314</u>			<u>127,419</u>
<u>10,396</u>	Profit for the year		<u>(2,515)</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2022

2021				2022
£	£		Note	£
		Fixed Assets		
	0	Fixed Assets	10	636
		Current Assets		
0		Debtors and Prepayments		4,106
3,250		Loan to Shotley & Benfieldside TC		2,750
89,703		Bank and cash		80,036
<u>92,953</u>				<u>86,892</u>
		Current Liabilities		
(14,284)		Creditors and accruals	11	(11,373)
	78,669	Net Current Assets		75,519
	78,669	Total assets less current liabilities		76,155
	<u>78,669</u>	Net Assets		<u>76,155</u>
		Financed By:		
	8,610	Memorial Funds		8,610
52,112		Contingency Fund - brought forward	30,112	
(22,000)	30,112	Transfer to designated funds		30,112
		Designated Funds:		
0		D&C Advantage Fund - brought forward	20,000	
20,000	20,000	Transfer from contingency fund		20,000
0		Inclusion Activities Fund - brought forward	2,000	
2,000	2,000	Transfer from contingency fund		2,000
	7,500	Club Loans Fund		7,500
51		Profit & Loss account - brought forward	10,448	
10,396		Profit & Loss account - current year	(2,515)	
0		Transfer from reserves	0	
	10,447			7,933
	<u>78,669</u>			<u>76,155</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION

CASH FLOW

FOR THE YEAR ENDED 30 SEPTEMBER 2022

2021			2022		
£	£		£	£	
		Bank Balances			
	71,041	Opening		89,703	
	89,703	Closing		80,036	
	<u>18,662</u>	Inflow/(Outflow)		<u>(9,667)</u>	
		Income Statement			
	10,396	Profit/(loss) current year		(2,515)	
	0	add back depreciation		64	
	<u>10,396</u>	Net funding position for the year		<u>(2,451)</u>	
		<u>Working capital movement</u>			
	0	Debtors		(4,106)	
	500	Shotley & Benfieldside TC Loan repaid		500	
	7,766	Creditors		(2,911)	
		Fixed Assets		(699)	
	<u>18,662</u>	Net cash surplus		<u>(9,667)</u>	

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2021	Note	2022
£		£
	1 Affiliation Fees Income	
13,920	Affiliation Fees	4,000
(200)	Registration fees	21,600
<u>13,720</u>		<u>25,600</u>
	2 Player programmes/Performance income	
27,424	County Training	71,567
	Coaching Income	520
	Mini Tennis	153
	Junior 11-18	1,235
	Team Tennis	315
	Individual Court Hire	2,670
<u>27,424</u>		<u>76,460</u>
	2 Player programmes/Performance Expenditure	
10,000	County Performance Coach	10,000
720	County training court costs	22,224
1,707	CPC Expenses	3,180
18,595	County Training Coaches	43,100
1,003	Grants	410
<u>32,025</u>		<u>78,914</u>
<u>(4,601)</u>	2 Performance Net Surplus/Expenditure	<u>(2,454)</u>
	3 Competition Income	
163	Road to Wimbledon	
3,906	County Closed	3,699
1,795	County Open	819
<u>5,864</u>	Total Competitions Income	<u>4,518</u>
<u>5,864</u>	Total County Competitions Income	<u>4,518</u>
	3 Competitions and Tournaments expenditure	
0	Road to Wimbledon	250
0	Tennis Balls	5,926
0	Hearing impaired support	0
<u>0</u>	Total competitions expenditure	<u>6,176</u>
2,202	County Closed	3,936
1,820	Summer Junior Open	1,320
2,031	Junior County Cup	9,309
1,720	Over 35	2,397
48	Vets	669
0	Winter Inter-county	2,431
8,474	Summer Adult County Week	8,921
<u>16,295</u>	Total county competition expenditure	<u>28,983</u>
<u>16,295</u>	Total competition expenditure	<u>35,159</u>
<u>5,864</u>	Competition Net Surplus/Expenditure	<u>(1,658)</u>
<u>(16,295)</u>	County Competition Net Surplus/Expenditure	<u>(28,983)</u>
<u>(10,431)</u>	3 Total Competition Net Surplus/Expenditure	<u>(30,641)</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2021	Note	2022
£		£
	4 Commercial Income	
3,000	Multisol	8,000
(1,560)	Wimbledon Tickets	2,856
4,000	Leaders	4,000
55	Donations	45
4,370	Zoom workshops income	
2,418	Clothing sales	2,186
0	Athenaeum Developments	
12,377	Other income	1,204
0	Debtors w/o	
<u>24,660</u>		<u>18,291</u>
	4 Commercial Expenditure	
2,406	Clothing	2,183
4,208	Zoom Workshops	
156	Refunds	895
	Wimbledon Tickets	2,856
<u>6,770</u>		<u>5,934</u>
<u>17,890</u>	4 Commercial Net Surplus/Expenditure	<u>12,357</u>
<u>42</u>	5 Interest Received	<u>35</u>
	6 Administration	
1,320	Admin	3,216
475	Telephone	
38	Stationery	34
2,000	Honorariums	2,000
1,848	Professional fees	1,038
11	Committee expenses	203
0	Credit card charges	
	Registration Fees	200
<u>5,692</u>	Total Admin	<u>6,691</u>
	7 Communications & Marketing	
500	Marketing	500
0	Meritorious Award	
0	Oliver Wrightson Award	
0	Playsport Award	50
24	Awards etc	100
<u>524</u>		<u>650</u>
	Other costs	
08	8 Corporation tax	07
0	9 Depreciation	64
<u>08</u>		<u>71</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

2021	Note	2022
£		£
10 Fixed Assets Office Equipment		
Cost		
3,964	Opening balance	3,964
0	Additions	700
<u>3,964</u>	Closing Balance	<u>4,664</u>
Depreciation		
3,964	Opening Balance	3,964
0	Charge for year	64
<u>3,964</u>	Closing Balance	<u>4,028</u>
<u>0</u>	Net Book Value at 30 Sept 2022	<u>636</u>
0	Net Book Value at 30 Sept 2021	0
11 Current Liabilities		
14,457	Deferred Income	11,547
(181)	Credit card	(181)
8	Corporation Tax	7
<u>14,284</u>		<u>11,373</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION

NOTES TO THE UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

- 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.