DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION

ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
ACCOUNTS
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DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
ASSOCIATION INFORMATION

OFFICE:	Sunderland Tennis Centre Silksworth Lane Sunderland SR3 1PD
ACCOUNTANT:	SE Squirrell 8 West Acre Consett DH8 0AY
BANK:	Barclays Bank plc Leicester LE87 2BB Santander Business Banking Bridle Road Bootle Merseyside L30 4GB

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
ACCOUNTANTS' REPORT

Accountants' report on the unaudited accounts of Durham and Cleveland Lawn Tennis Association for the year ended 30 September 2024

In accordance with the terms of our engagement letter, we have prepared for your approval the accounts for the year ended 30 September 2024 which comprise the Income and Expenditure Account , the Balance Sheet and the related notes.

We have compiled these unaudited accounts from the accounting records, information and explanations that you have given us.

SE Squirrell FMAAT

8 West Acre
Consett
Co Durham
DH8 0AY

Dated: 04 April 2025

Association's approval of unaudited accounts

We approve these accounts , comprising the unaudited Income and Expenditure Account, unaudited Balance Sheet and the related notes. I confirm that we have made available all relevant records and information.

Tony Pensom
Chairman

Dated: 04 April 2025

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	2024 £	2023 £
INCOME			
Volunteering	2	1,000	1,000
Participation	3	16,125	15,000
Competition	4	61,057	52,450
Performance	5	50,069	67,409
Commercial	6	30,752	27,726
		159,003	163,585
EXPENDITURE			
Volunteering	2	310	3,445
Participation	3	10,253	6,954
Competition	4	61,901	36,360
Performance	5	68,845	67,967
Commercial	6	13,769	13,051
		155,078	127,777
Surplus for the year		3,925	35,808

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
BALANCE SHEET
AS AT 30 SEPTEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Office equipment	8		496		566
Current assets					
Debtors and prepayments			4,899		780
Loans to clubs			1,750		2,250
Bank and cash			119,150		112,216
			125,799		115,246
Current liabilities					
Creditors and accruals	7		11,607		5,049
			11,607		5,049
Net current (liabilities)/assets			114,192		110,197
Net assets			114,688		110,763
Financed by					
Memorial funds - brought forward		8,610		8,610	
Payments made		- 388		-	
Memorial funds - carried forward			8,222		8,610
Contingency fund - brought forward			30,112		30,112
Designated funds:					
D&C advantage fund - brought forward		18,800		20,000	
Grants paid		-		- 1,200	
D&C advantage fund - carried forward			18,800		18,800
Inclusion activities fund - brought forward			2,000		2,000
Club loans fund			7,500		7,500
Income & expenditure a/c. - brought forward		43,741		7,933	
Income & expenditure a/c. - current year		3,925		35,808	
Fund transfer to reserves		388		-	
Income & expenditure a/c. - carried forward			48,054		43,741
			114,688		110,763

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
CASH FLOW
FOR THE YEAR ENDED 30 SEPTEMBER 2024

	2024	2023
	£	£
Bank Balances		
Opening	112,216	80,036
Closing	119,150	112,216
Inflow/(Outflow)	6,934	32,180
Income Statement		
Surplus/(deficit) current year	3,925	35,808
Add back depreciation	70	70
Net funding position for the year	3,995	35,878
<u>Working capital movement:-</u>		
Debtors	- 4,119	3,326
Tennis club loans repaid	500	500
Creditors	6,558	- 6,324
Fixed Assets	-	-
D&C Advantage fund	-	- 1,200
Net cash surplus	**6,934**	**32,180**

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. Accounting policies

Accounting basis

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practice.

Turnover

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

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Office equipment	10%

2. Volunteering

Income	**2024**	**2023**
	£	**£**
LTA core funding	1,000	1,000
Sundry income	-	-
	1,000	1,000
Expenditure		
Credit card charges & registration fees	-	200
Honorariums	-	2,000
LTA Awards	30	1,131
Printing, software & stationery	280	114
Utilities	-	-
	310	3,445
Volunteering surplus/ deficit (-)	**690**	**- 2,445**

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

3. Participation

Income	2024	2023
	£	£
LTA core funding	15,775	15,000
Sundry income	350	-
	16,125	15,000
Expenditure		
Admin	2,001	3,861
Advantage D&C	3,282	510
Committee expenses	86	290
County performance co-ordinator	391	-
Inclusion	944	356
Marketing	303	750
National & regional event expenses	1,647	433
Awards	1,599	754
	10,253	6,954
Participation surplus/ deficit (-)	**5,872**	**8,046**

4. Competition

Income	2024	2023
	£	£
LTA core funding	42,250	39,000
County closed	4,099	3,337
County open	3,899	1,977
Coaching - junior	22	-
County cup - junior	2,180	1,400
LTA youth & national league	8,270	6,736
Play your way to Wimbledon	-	-
Other graded competitions	337	-
	61,057	52,450
Expenditure		
County closed	3,413	1,437
County open	2,096	3,653
County cup - junior	10,593	10,466
County cup - over 35's	2,394	1,180
County cup - seniors	4,948	2,184
County cup - summer	11,961	10,511
County cup - winter	6,971	2,504
Admin	2,001	-
Awards	1,064	-
Committee expenses	86	-

County performamce co-ordinator	390	-
Advantage D&C	150	-
LTA youth & national league	10,121	3,960
Other graded competitions	3,602	-
National coaches expenses	1,646	-
Play your way to Wimbledon	465	465
Tennis balls	-	-
	61,901	36,360
Competition surplus/ deficit (-)	**- 844**	**16,090**

5. Performance

Income	2024 £	2023 £
LTA core funding	10,000	10,000
County hitting squads	-	-
County training	40,069	57,409
	50,069	67,409
Expenditure		
County hitting squads	-	-
County performance coach	18,595	15,754
County training coaches	36,518	36,403
County training court costs	13,732	15,810
	68,845	67,967
Performance surplus/ deficit (-)	**- 18,776**	**- 558**

6. Commercial

Income	2024 £	2023 £
Partnerships & sponsorships	14,500	14,000
Wimbledon tickets	6,070	7,474
Donations	-	45
Clothing sales	2,665	2,918
Individual court hire	2,720	1,660
Other income	3,597	1,144
Bank interest received	1,200	485
	30,752	27,726
Expenditure		
Clothing purchases	2,231	3,696
Individual court hire	-	-
Professional fees	5,212	1,650

Refunds	-	71
Wimbledon tickets	6,030	7,474
Corporation tax	226	90
Depreciation	70	70
	13,769	13,051
Commercial surplus/ deficit (-)	**16,983**	**14,675**

7. Current liabilities

	2024	**2023**
	£	**£**
Creditors	4,528	-
Accruals	6,851	-
Deferred income	-	4,952
Corporation tax	228	97
	11,607	5,049

8. Fixed assets: office equipment

	Office equipment
	£
Cost	
At 1 October 2023	4,664
Additions	-
At 30 September 2024	4,664
Depreciation	
At 1 October 2023	4,098
Charge for the year	70
At 30 September 2024	4,168
Net book value	
At 30 September 2024	496
At 30 September 2023	566