

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION

ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

**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

Redwood Bank
Letchworth Garden City
Hertfordshire
SG6 3TA

**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 2025

In accordance with the terms of our engagement letter, we have prepared for your approval the accounts for the year ended 30 September 2025 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: 06 March 2026

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: 06 March 2026

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	<u>2025</u> £	<u>2024</u> £
INCOME			
Volunteering	2	1,100	1,000
Participation	3	17,050	16,125
Competition	4	57,823	61,057
Performance	5	69,536	50,069
Commercial	6	<u>16,122</u>	<u>30,752</u>
		<u>161,631</u>	<u>159,003</u>
EXPENDITURE			
Volunteering	2	1,267	310
Participation	3	17,563	10,253
Competition	4	48,966	61,901
Performance	5	81,761	68,845
Commercial	6	<u>5,628</u>	<u>13,769</u>
		<u>155,185</u>	<u>155,078</u>
Surplus for the year		<u><u>6,446</u></u>	<u><u>3,925</u></u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
BALANCE SHEET
AS AT 30 SEPTEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Office equipment	8		1,097		496
Current assets					
Debtors and prepayments			2,466		4,899
Loans to clubs			4,798		1,750
Bank and cash			<u>137,852</u>		<u>119,150</u>
			<u>145,116</u>		<u>125,799</u>
Current liabilities					
Creditors and accruals	7		<u>25,079</u>		<u>11,607</u>
			<u>25,079</u>		<u>11,607</u>
Net current (liabilities)/assets			<u>120,037</u>		<u>114,192</u>
Net assets			<u>121,134</u>		<u>114,688</u>
Financed by					
Memorial funds - brought forward		8,222		8,610	
Payments made		<u>- 300</u>		<u>- 388</u>	
Memorial funds - carried forward			7,922		8,222
Contingency fund - brought forward			30,112		30,112
Designated funds:					
D&C advantage fund - brought forward		18,800		18,800	
Grants paid		<u>- 476</u>		<u>-</u>	
D&C advantage fund - carried forward			18,324		18,800
Inclusion activities fund - brought forward			2,000		2,000
Club loans fund			7,500		7,500
Income & expenditure a/c. - brought forward		48,054		43,741	
Income & expenditure a/c. - current year		6,446		3,925	
Fund transfer to reserves		<u>776</u>		<u>388</u>	
Income & expenditure a/c. - carried forward			<u>55,276</u>		<u>48,054</u>
			<u>121,134</u>		<u>114,688</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
CASH FLOW
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
Bank Balances		
Opening	119,150	112,216
Closing	<u>137,852</u>	<u>119,150</u>
Inflow/(Outflow)	<u>18,702</u>	<u>6,934</u>
Income Statement		
Surplus/(deficit) current year	6,446	3,925
Add back depreciation	<u>238</u>	<u>70</u>
Net funding position for the year	6,684	3,995
<u>Working capital movement:-</u>		
Debtors	2,433	- 4,119
Tennis club loans repaid	500	500
Tennis club loans paid out	- 3,548	-
Creditors	13,472	6,558
Fixed Assets	- 839	-
Net cash surplus	<u>18,702</u>	<u>6,934</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

County development partner	3,729	391
Inclusion	1,711	944
Marketing	2,280	303
National & regional event expenses	360	1,647
Balls & equipment	3,000	-
Awards	3,227	1,599
	<u>17,563</u>	<u>10,253</u>
Participation surplus/ deficit (-)	- 513	5,872

4. Competition

Income	2025	2024
	£	£
LTA core funding	43,000	42,250
County closed	4,143	4,099
County open	1,816	3,899
Coaching - junior	-	22
County cup - junior	960	2,180
LTA youth & national league	5,811	8,270
Play your way to Wimbledon	84	-
Other graded competitions	2,009	337
	<u>57,823</u>	<u>61,057</u>
Expenditure		
County closed	4,007	3,413
County open	1,217	2,096
County cup - junior	13,183	10,593
County cup - over 35's	1,860	2,394
County cup - seniors	2,278	4,948
County cup - summer	11,093	11,961
County cup - winter	5,499	6,971
Admin	1,245	2,001
Awards	1,214	1,064
Committee expenses	240	86
County development partner	-	390
Advantage D&C	100	150
LTA youth & national league	4,728	10,121
Other graded competitions	2,002	3,602
National coaches expenses	-	1,646
Play your way to Wimbledon	300	465
	<u>48,966</u>	<u>61,901</u>
Competition surplus/ deficit (-)	8,857	- 844

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

5. Performance

Income	2025	2024
	£	£
LTA core funding	12,452	10,000
County hitting squads	75	-
County training	57,009	40,069
	<u>69,536</u>	<u>50,069</u>
Expenditure		
County hitting squads	2,876	-
County performance coach	30,129	18,595
County training coaches	28,780	36,518
County training court costs	19,976	13,732
	<u>81,761</u>	<u>68,845</u>
Performance surplus/ deficit (-)	<u>- 12,225</u>	<u>- 18,776</u>

6. Commercial

Income	2025	2024
	£	£
Partnerships & sponsorships	8,927	14,500
Wimbledon tickets	-	6,070
Clothing sales	1,995	2,665
Individual court hire	1,845	2,720
Other income	273	3,597
Bank interest received	3,082	1,200
	<u>16,122</u>	<u>30,752</u>
Expenditure		
Clothing purchases	1,805	2,231
Professional fees	3,000	5,212
Wimbledon tickets	-	6,030
Corporation tax	585	226
Depreciation	238	70
	<u>5,628</u>	<u>13,769</u>
Commercial surplus/ deficit (-)	<u>10,494</u>	<u>16,983</u>

DURHAM AND CLEVELAND LAWN TENNIS ASSOCIATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

7. Current liabilities

	2025	2024
	<u>£</u>	<u>£</u>
Creditors	6,197	4,528
Accruals	6,728	6,851
Deferred income	11,566	-
Corporation tax	588	228
	<u>25,079</u>	<u>11,607</u>

8. Fixed assets: office equipment

	Office equipment £
	<u>£</u>
Cost	
At 1 October 2024	4,664
Additions	839
At 30 September 2025	<u>5,503</u>
Depreciation	
At 1 October 2024	4,168
Charge for the year	238
At 30 September 2025	<u>4,406</u>
Net book value	
At 30 September 2025	<u>1,097</u>
At 30 September 2024	<u>496</u>