

DORSET LAWN TENNIS ASSOCIATION

ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

SIMPSON ASSOCIATES
CHARTERED ACCOUNTANTS
ALUM HOUSE
5 ALUM CHINE ROAD
WESTBOURNE
BOURNEMOUTH
BH4 8DT

Dorset Lawn Tennis Association

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Dorset Lawn Tennis Association

**Accountant's report on the unaudited accounts
to Dorset Lawn Tennis Association**

The accounts for the year ended 30 September 2023 set out on pages 2 to 10 have been approved by the committee.

In accordance with instructions given to us we have compiled the unaudited accounts from the accounting records and from information and explanations supplied to us.

This report is made solely to the Association. To the fullest extent permitted by law, we do not accept or assume responsibility to any third party for the unaudited accounts or this report.

Simpson Associates

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Simpson Associates
Chartered Accountants

Alum House
5 Alum Chine Road
Westbourne
Bournemouth
BH4 8DT

Date 14/11/2023

Dorset Lawn Tennis Association

Income and expenditure account for the year ended 30 September 2023

	Notes	2023 £	2022 £
Income			
Registration fees	1	-	17,927
LTA/BTF grants	2	65,000	(406)
Competitions	3	4,724	6,408
Commercial activities	4	55,432	41,057
		<u>125,156</u>	<u>64,986</u>
Expenditure			
LTA affiliation		-	-
Country training/coaches	5	12,418	4,596
Clubs	6	11,353	5,591
Inter county events	7	54,048	36,116
Competitions	8	14,178	5,063
Sponsorship costs	9	2,188	-
Registration fees	10	400	-
Business operations	11	23,872	17,442
		<u>118,457</u>	<u>68,808</u>
Surplus (deficit) for the year		<u>6,699</u>	<u>(3,822)</u>
Allocation of surplus (deficit)			
General reserve fund - surplus/(deficit)		7,632	(4,200)
Dorset Tournament Fund - surplus/(deficit)		(933)	116
Dorset Tournament Fund - interest		-	290
Michael Evans Legacy Fund - surplus/(deficit)		-	(28)
		<u>6,699</u>	<u>(3,822)</u>

Dorset Lawn Tennis Association

**Statement of total recognised gains and losses
for the year ended 30 September 2023**

	Notes	2023 £	2022 £
Surplus (deficit) for the year		6,699	(3,822)
Total recognised gains and losses related to the year		<u>6,699</u>	<u>(3,822)</u>

Dorset Lawn Tennis Association

**Balance sheet
as at 30 September 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	12		2,272		2,272
Current assets					
Stock on hand		-		-	
Debtors and prepayments		1,000		441	
Bank balances		127,481		121,529	
		<u>128,481</u>		<u>121,970</u>	
Current liabilities					
Trade creditors and accruals		<u>8,082</u>		<u>8,270</u>	
Net current assets			120,399		113,700
Net assets			<u>122,671</u>		<u>115,972</u>
 Represented by:					
Revaluation reserve account					
Arising on revaluation			2,272		2,272
General reserve fund					
Balance brought forward		69,408		73,608	
Transfer from Dorset Tournament Fund		30,812		-	
Surplus (deficit) for the year		7,632		(4,200)	
		<u>107,852</u>		<u>69,408</u>	
Dorset Tournament Fund					
Balance brought forward		31,745		31,339	
Dorset Tournament Fund - surplus/ (deficit)		(933)		116	
Dorset Tournament Fund - interest		-		290	
Transfer to general reserve fund		(30,812)		-	
		<u>-</u>		<u>31,745</u>	
Michael Evans Legacy Fund					
Balance brought forward		12,547		12,575	
Bequest		-		-	
Less expenditure		-		(148)	
Bank interest for the year		-		120	
		<u>12,547</u>		<u>12,547</u>	
		<u>122,671</u>		<u>115,972</u>	

Dorset Lawn Tennis Association

Balance Sheet (continued)

As at 30 September 2023

We confirm that we approve these accounts and that we have made available all relevant records and submitted all information and explanations for the purposes of their preparation.

Richard Henshaw

Richard Henshaw (Nov 7, 2023 11:25 GMT)

Chairman – R.Henshaw



Treasurer – K.D Croydon FCCA

14th November, 2023

Dorset Lawn Tennis Association

**Notes to the Accounts
for the year ended 30 September 2023**

Income and expenditure account analysis

	2023		2022	
	£	£	£	£
1 Registration/Affiliation Fees				
Normal		-	17,860	
Capped		-	-	
Other		-	67	
		<u>-</u>	<u>17,927</u>	
2 LTA and BTF Grants				
LTA grant	65,000		-	
Additional grant		-	(406)	
	<u>65,000</u>		<u>(406)</u>	
3 Competitions				
County doubles	2,318		2,258	
RTW/Aegon Team Tennis		-	-	
Junior teams	80		-	
County championships	2,326		4,150	
	<u>4,724</u>		<u>6,408</u>	
4 Commercial Activities				
Gross bank interest	1,387		895	
Less Corporation tax		-	(286)	
		<u>1,387</u>	<u>609</u>	
Wimbledon ticket sales	410		14,250	
Less cost of purchase and distribution		-	(14,250)	
		<u>410</u>	<u>-</u>	
Patrons		2,415	3,726	
Bequests		-	36,750	
Friends of Dorset tennis		51,220	-	
Legacies		-	120	
Less expenditure		-	(148)	
		<u>-</u>	<u>(28)</u>	
		<u>55,432</u>	<u>41,057</u>	
5 County Training				
Costs		22,209	17,556	
Less - parents' contribution	8,124		7,960	
Less - LTA grant	1,667		5,000	
Less - other sponsorship		-	-	
		<u>(9,791)</u>	<u>(12,960)</u>	
		<u>12,418</u>	<u>4,596</u>	

Dorset Lawn Tennis Association

**Notes to the Accounts
for the year ended 30 September 2023**

Income and expenditure account analysis (continued)

	2023		2022	
	£	£	£	£
6 Clubs				
Grants to clubs/coaches	11,353		5,275	
Less - sponsorship	-		-	
Visits		11,353		5,275
		-		316
		<u>11,353</u>		<u>5,591</u>
7 Inter County Events				
Summer County Week	7,920		5,290	
Winter County Week	4,428		2,981	
35+ County Cup	3,970		2,541	
Seniors	3,555		4,055	
Less - sponsorship	-		-	
		19,873		14,867
Junior County Cup	32,377		19,772	
Less - LV sponsorship	-		-	
		<u>32,377</u>		<u>19,772</u>
Tracksuits		1,798		1,477
		<u>54,048</u>		<u>36,116</u>
8 Competitions				
County doubles	300		-	
Junior teams (U10s)	-		-	
Junior teams (11 - 18)	-		185	
RTW/Aegon Team Tennis	824		690	
County Championships	4,543		3,764	
Tournament support	7,450		-	
Balls	1,061		424	
		<u>14,178</u>		<u>5,063</u>
9 Sponsorship Costs				
Fulfilment	2,188		-	
Tickets	-		-	
		<u>2,188</u>		<u>-</u>
10 Registration Fees				
LTA contribution	400		-	
		<u>400</u>		<u>-</u>

Dorset Lawn Tennis Association

**Notes to the Accounts
for the year ended 30 September 2023**

Income and expenditure account analysis (continued)

	2023		2022	
	£	£	£	£
11 Business Operations				
Office rent	1,200		1,200	
Telephone	595		60	
Office administrator's salary	11,060		5,850	
Equipment	1,443		260	
Postage and stationery	280		177	
	<u>14,578</u>		<u>7,547</u>	
Somerset LTA contribution	-		-	
		<u>14,578</u>		<u>7,547</u>
Committee expenses		1,358		1,425
Accounting examination fees		1,200		1,020
Dorset Awards		362		(25)
Bank charges		457		463
Marketing and media		5,157		6,200
Other costs (including AGM)		760		812
		<u>23,872</u>		<u>17,442</u>

Dorset Lawn Tennis Association

**Notes to the Accounts
for the year ended 30 September 2023**

Balance sheet

12 Tangible Fixed Assets

	Silver Trophies £
Cost	
Balance at 1 October 2022	2,272
Additions	-
Disposals	-
Balance at 30 September 2023	<u>2,272</u>
Accumulated depreciation	
Balance at 1 October 2022	-
Charge for the year	-
Eliminated in respect of disposals	-
Balance at 30 September 2023	<u>-</u>
Net book value	
Balance at 30 September 2023	<u>2,272</u>
Balance at 1 October 2022	<u>2,272</u>

Dorset Lawn Tennis Association

**Michael Evans Legacy Fund
for the year ended 30 September 2023**

	Michael Evans Legacy Fund	
	£	£
Bequest	-	
Bank interest received	-	
	<hr/>	-
Expenditure		-
		<hr/>
		<hr/> <hr/>