

THAMES DITTON LAWN TENNIS CLUB LIMITED

INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2009

	Notes	2009 £	2008 £
CLUB OPERATING INCOME	2	45,440	52,972
TENNIS SECTION EXPENSES		(25,131)	(19,520)
		20,309	33,452
ADMINISTRATIVE EXPENSES	2	(13,651)	(12,399)
		6,658	21,053
CAPITAL SPENDING		(18,464)	-
OTHER INCOME/DEFICITS		4,571	(2,817)
Retained surplus for year before taxation			18,236
TAXATION	3	-	-
Retained surplus for year after taxation		(7,232)	18,236

THAMES DITTON LAWN TENNIS CLUB LIMITED

BALANCE SHEET  
AS AT 30<sup>th</sup> APRIL 2009

	Notes	2009 £		2008 £	
<b>FIXED ASSETS</b>					
Tangible	4		191,110		191,973
<b>CURRENT ASSETS</b>					
Stocks		350		100	
Debtors and Prepayments	5	11,373		15,414	
Bar Float		117		410	
Cash in hand		0		1	
Club Bank Accounts		21,645		32,103	
Bar Bank Accounts		1,890		1,680	
		<u>35,375</u>		<u>49,708</u>	
<b>CREDITORS - Amounts falling due within one year</b>	6	<u>1,997</u>		<u>1,960</u>	
<b>NET CURRENT ASSETS</b>			33,378		47,748
<b>CREDITORS - Amounts falling due after more than one year</b>	7		(26,000)		(34,000)
<b>NET ASSETS</b>			<u>198,488</u>		<u>205,720</u>
<b>REPRESENTED BY:</b>					
Accumulated Fund:					
Balance brought forward			205,720		187,484
Surplus for year			(7,232)		18,236
			<u>198,488</u>		<u>205,720</u>

THAMES DITTON LAWN TENNIS CLUB LIMITED

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2009

**1 ACCOUNTING POLICIES**

**1.1 Accounting Conventions**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**1.2 Income**

Income is accounted for on an accruals basis.

**1.3 Tangible Fixed Assets and Depreciation**

The club's freehold land has an infinite life, so it is not depreciated. Improvements to property are written off over 20 years.

**1.4 Stocks**

Stocks of bar items are valued at the lower of cost and net realisable value.

**2 CLUB OPERATING INCOME AND EXPENDITURE**

This includes:

	2009 £	2008 £
Depreciation of owned assets	863	863
Audit Fee	0	0

**3 TAXATION**

Analysis of charge in year:

	2009 £	2008 £
Current tax:	0	
Audit Fee	-	-

THAMES DITTON LAWN TENNIS CLUB LIMITED

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2009

**4 TANGIBLE FIXED ASSETS**

	Freehold Land £	Property Improvements £	Total £
<b>COST</b>			
At 1 <sup>st</sup> May 2008	179,175	17,260	196,435
Additions	-	-	-
At 30 <sup>th</sup> April 2009	<u>179,175</u>	<u>17,260</u>	<u>196,435</u>
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> May 2008	-	4,462	4,462
Charge for the year	-	863	863
At 30 <sup>th</sup> April 2009	-	<u>5,325</u>	<u>5,325</u>
<b>NET BOOK VALUE - 30<sup>th</sup> April 2009</b>	<u>179,175</u>	<u>11,935</u>	<u>191,110</u>
<b>NET BOOK VALUE - 30<sup>th</sup> April 2008</b>	<u>179,175</u>	<u>12,798</u>	<u>191,973</u>

**5 DEBTORS**

	2009 £	2008 £
<b>Amounts falling due within one year:</b>		
Balance of lottery funds and LTA funds	11,373	11,373
Prepayments: LTA and Insurance	0	1,505
Wimbledon tickets	0	2,536
Debtors: Clubhouse hire	0	0
	<u>11,373</u>	<u>15,414</u>

**6 CREDITORS - Amounts falling due within one year**

	2009 £	2008 £
Rent pre-paid	0	0
Accruals and deferred income	1,996	1,960
Taxation	0	0
	<u>1,997</u>	<u>1,960</u>

THAMES DITTON LAWN TENNIS CLUB LIMITED

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2009

7 CREDITORS - Amounts falling due after more than one year

This comprises loans as follows:

	2009	2008
	£	£
Loans from members	6,000	6,000
Loan from LTA:		
Due between 1 and 2 years	8,000	8,000
Due between 2 and 5 years	12,000	20,000
Due after 5 years	-	-
	<u>26,000</u>	<u>34,000</u>

THAMES DITTON LAWN TENNIS CLUB LIMITED

DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2009

	2009	2008
	£	£
<b>CLUB OPERATING INCOME:</b>		
Subscriptions	39,469	45,607
Visitors' fees	-	69
Bank Interest	807	1,376
Advertising income	-	500
Match fees and Vets Final	-	44
Junior Tournament fees	1,034	475
Quiz Night & Raffle	-	199
Summer Party income	-	729
Club hire by Jo Jingles	1,530	1,575
Club hire by TinyTalk	1,860	1,898
Hire by TV companies	350	400
Miscellaneous club hire	390	100
	<u>45,440</u>	<u>52,972</u>
<b>TENNIS SECTION EXPENSES:</b>		
Ground maintenance	20,418	15,056
Match fees	70	-
Tennis balls	-	24
Junior Tournament & League	-	5
Summer Party costs	-	335
Miscellaneous catering	-	40
Affiliation fees	2,889	2,100
Professional coaching	1,754	1,960
	<u>(25,131)</u>	<u>(19,520)</u>
	20,309	33,452
<b>GENERAL EXPENSES:</b>		
Rates and water	1,117	1,200
Gas, Electricity & installation	4,278	1,308
Insurance & Break-in costs	2,050	2,411
Burglar & Fire Alarms	536	492
Clubhouse maintenance & cleaning	1,742	1,162
Telephone	202	192
TV licence	141	137
Repair renewal, Furniture & Refurb	1,039	1,266
Rubbish removal	196	-
Bank charges	24	41
Miscellaneous and Sundries	675	777
Planning applications	-	225
Printing, post, trophies & shoetags	383	493
Website	66	50
Advertising	339	1,782
Depreciation	863	863

THAMES DITTON LAWN TENNIS CLUB LIMITED

	<u>(13,651)</u>	<u>(12,399)</u>
<b>CAPITAL SPENDING:</b>		
Floodlighting	15,968	-
Garage	2,497	-
	<u>(18,464)</u>	<u>0</u>
<b>OTHER INCOME:</b>		
Surplus (Deficit) from Bar	4,571	(2,817)
Retained surplus for year	<u>(7,232)</u>	<u>18,236</u>

BAR ACCOUNT  
FOR THE YEAR ENDED 30<sup>th</sup> APRIL 2009

	2009	2008
	£	£
Net Surplus for the year	<u>4,571</u>	<u>(2,817)</u>

TDLTC Deposit Account Balance

