

**AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
INCOME AND EXPENDITURE ACCOUNT**

	Q/E 31.12.22		Q/E 31.03.23		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Y/E 31.12.23		Y/E 31.12.22	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOME														
Squash and Racketball														
Sponsorship	-		-		-		-		-		-		300	
Membership Subscriptions	7,791		8,867		9,693		9,916		9,807		38,283		29,398	
Tournament - Entry Fees	-		-		130		90		68		288		-	
Court Fees	6,082		6,564		7,494		8,175		8,079		30,312		25,733	
Junior Coaching Contribution	695		-		1,311		-		2,758		4,069		695	
Ladies Coaching Contribution	-		-		-		-		422		422		-	
Squash Sundry Income	-		-		-		-		375		375		-	
Pay and Play	700		845		730		820		550		2,945		3,150	
		15,268		16,276		19,358		19,001		22,058		76,693		59,276
Tennis														
Senior Membership Subscriptions	7,753		7,623		6,559		7,330		7,404		28,916		31,806	
Junior Membership Subscriptions	3,226		3,061		2,000		1,171		2,622		8,854		9,726	
JWT/Coaches Contribution	1,192		1,578		2,013		2,681		1,211		7,483		7,845	
Pay and Play	60		60		240		260		160		720		640	
Court Hire	-		-		-		83		292		375		443	
Match Fees	-		1,999		(90)		1,335		135		3,379		2,624	
		12,231		14,321		10,722		12,860		11,824		49,727		53,084
Other Income														
Social Membership	83		-		599		-		-		599		867	
Quiz Profit	61		-		-		-		-		-		61	
Covid Grant	-		-		-		-		-		-		4,000	
Bar Transfer	5,000		10,000		5,000		3,000		-		18,000		19,000	
Interest Received	137		323		513		641		637		2,114		182	
		5,281		10,323		6,112		3,641		637		20,713		24,110
Total Income		32,780		40,920		36,192		35,502		34,519		147,133		136,470

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		Q/E 31.12.22		Q/E 31.03.23		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Y/E 31.12.23		Y/E 31.12.22	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
EXPENDITURE															
Establishment Costs															
	Light and Heat	3,882		5,461		2,302		2,845		5,531		16,139		14,253	
	Repairs and Maintenance	1,733		861		1,555		3,887		800		7,103		5,243	
	Cleaning	3,594		3,942		3,920		3,681		3,730		15,273		13,775	
	Admin	3,459		3,108		3,299		3,558		3,558		13,523		13,583	
	Television	713		21		-		-		-		21		1,658	
	Telephone and Internet	273		312		293		288		249		1,142		1,104	
			13,654		13,705		11,369		14,259		13,867		53,200		49,616
Squash and Racketball Costs															
	Affiliation and League Fees	-		-		-		3,465		-		3,465		2,098	
	Court Maintenance	60		7,670		431		83		-		8,184		582	
	Net Cost of Exhibition	-		-		-		1,411		-		1,411		-	
	Cost of Juniors	-		92		1,151		-		965		2,208		-	
	Junior Coaching Fees	30		228		856		619		560		2,263		1,386	
	Ladies Coaching Fees	-		-		-		-		383		383		-	
	Sundries	59		80		184		42		509		815		755	
			149		8,070		2,622		5,620		2,417		18,729		4,821
Tennis Costs															
	Affiliation and League Fees	1,754		91		-		198		1,350		1,639		1,780	
	Coach's Retainer	735		630		630		630		630		2,520		1,260	
	Net Cost of Tournament	-		-		-		137		-		137		-	
	Advertising and Marketing	-		205		-		-		-		205		1,579	
	Balls	1,085		-		-		1,060		475		1,535		1,085	
	Court Maintenance	1,262		2,533		-		431		431		3,395		1,693	
	Sundries	22		42		-		461		204		707		275	
			4,858		3,501		630		2,917		3,090		10,138		7,672
Finance															
	Bank/Stripe/MMM Charges	700		793		925		847		883		3,448		2,640	
			700		793		925		847		883		3,448		2,640
Other Costs															
	Professional Fees	-		-		-		-		-		-		1,152	
	MMM Licence Fee	1,500		-		-		-		1,500		1,500		1,500	
	Advertising and Marketing	230		-		-		-		230		230		380	
	Sports Club Assessment	-		2,150		2,150		2,100		2,100		8,500		-	
	Depreciation	321		388		400		400		406		1,594		1,236	
	General Expenses	829		547		661		718		743		2,669		2,646	
			2,880		3,085		3,211		3,218		4,979		14,493		6,914
Total Expenditure			22,241		29,154		18,757		26,861		25,236		100,008		71,663
NET INCOME			10,539		11,766		17,435		8,641		9,283		47,125		64,807

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
BALANCE SHEET AT 31 DECEMBER 2023

	Notes	31.12.23		31.09.23	
		£	£	£	£
Fixed Assets					
Tangible Assets	1		8,647		9,145
Current Assets					
Debtors	2		28,107		35,035
Cash at Bank and In Hand			<u>164,314</u>		<u>155,690</u>
			192,420		190,725
Creditors					
Amounts Falling Due Within One Year	3		<u>(25,268)</u>		<u>(26,718)</u>
Net Current Assets			167,153		164,007
Total Assets			<u><u>175,799</u></u>		<u><u>173,152</u></u>
Represented by:					
Reserves					
Restricted Funds	4		465		465
Reserves	5		<u>175,334</u>		<u>172,687</u>
			<u><u>175,799</u></u>		<u><u>173,152</u></u>

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
NOTES TO THE ACCOUNTS

1 Tangible Fixed Assets	Tractor	Fixtures and Fittings	Plant	Computer Equipment	Total
Cost or Valuation					£
At 1 October 2023	3,282	317	14,125	579	18,303
Additions	-	-	-	-	-
Disposals	-	-	(175)	-	(175)
At 31 December 2023	<u>3,282</u>	<u>317</u>	<u>13,950</u>	<u>579</u>	<u>18,128</u>
Depreciation					
At 1 October 2023	3,282	317	5,271	288	9,158
Charge for the period	-	-	358	48	406
Depreciation on Disposals	-	-	(83)	-	(83)
At 31 December 2023	<u>3,282</u>	<u>317</u>	<u>5,546</u>	<u>336</u>	<u>9,481</u>
Net Book Value					
At 31 December 2023	<u>-</u>	<u>-</u>	<u>8,404</u>	<u>243</u>	<u>8,647</u>
At 30 September 2023	<u>-</u>	<u>-</u>	<u>8,854</u>	<u>291</u>	<u>9,145</u>

Depreciation is charged at the following rates:

Tractor and Fixtures and Fittings-20% straight line basis

Plant-10% straight line basis

Computer Equipment - 33 1/3% straight line basis

2 Debtors	31.12.23	30.09.23
	£	£
Sundry Debtors	10,575	10,325
Disallowed VAT	2,238	2,238
Value Added Tax	280	0
Sports Club	1,903	1,186
Sports Company Ltd	0	8,242
Bar Account	13,111	13,044
	<u>28,107</u>	<u>35,035</u>
3 Creditors - Amounts Falling Due Within One Year	31.12.23	30.09.23
	£	£
Accrued Expenditure	10,425	8,234
Value Added Tax	0	1,270
Amounts due to Members	14,843	17,214
Men's Squash Exhibition	0	0
	<u>25,268</u>	<u>26,718</u>

Note

This represents monies owed to club members for memberships, both tennis and squash, and squash court fees received in advance. Amounts are released to the Income and Expenditure Account in the period to which the income relates.

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
NOTES TO THE ACCOUNTS
CONTINUED

4 Restricted Funds	30.12.23	30.09.23
	£	£
Balance at the beginning and end of the period	465	465
	<u>465</u>	<u>465</u>

The balance is as follows:

Carl Jarman Award	Note	465	465
		<u>465</u>	<u>465</u>

Note

This represents the balance of monies donated to the club by the widow of Carl Jarman, a much loved and respected member, after his sudden death. The monies are used to fund a squash related activity for any junior member or members nominated by the Squash Committee.

5 Reserves	30.12.23	30.09.23
	£	£
General		
Balance at the beginning of the period	140,092	131,451
Surplus for the quarter	9,283	8,641
Transfer to Infrastructure Reserve	(35,000)	-
Balance at the end of the period	<u>114,375</u>	<u>140,092</u>
 Infrastructure Development Reserve		
	£	£
Balance at the beginning of the period	32,595	32,595
Transfer from General Reserves	35,000	0
Utilised during period	(6,636)	-
Balance at the end of the period	<u>60,959</u>	<u>32,595</u>
 Total Reserves	<u>175,334</u>	<u>172,687</u>

Note

In addition to the main bank account, the Club operates an Infrastructure Development Fund to ensure that funds exist to cover projects to develop the facilities for the benefit of members, and other major repair and rebuilding works.

During the year the Fund was utilised to pay for LED Floodlights for the tennis courts £15,466 and major repairs to the pavilion roof £6,636.