

**Market Harborough Lawn Tennis Club**  
**Financial Statements for the year ended 31 October 2022**

## Market Harborough Lawn Tennis Club

### Income and Expenditure Account For the year ended 31 October 2022

	2022 £	2021 £
<b>Income</b>		
<b>Subscriptions</b>	23,388	19,628
<b>Other income</b>		
Grants	-	17,431
Match fees	1,201	1,041
Visitor fees	310	385
Coaching	20	544
Tennis ball sales	185	325
Social events profit	657	640
Building society interest	54	64
<b>Total income</b>	<u>25,815</u>	<u>40,057</u>
<b>Expenditure</b>		
<b>Ground expenditure</b>		
Cleaning	1,943	2,222
Court care	5,172	4,949
Rates and water	450	473
Electricity	2,782	2,158
Insurance	1,587	1,282
Tennis balls	1,205	975
	<u>13,139</u>	<u>12,060</u>
<b>General expenses</b>		
Affiliation fees	840	536
Coach's fees	-	650
Postage, stationery & office expenses	64	48
Trophies and engraving	-	28
Repairs and renewals	1,701	4,397
Miscellaneous	1,422	889
Community Tennis Fund (income)/ spend	(2,152)	586
Amortisation of capital grants	(7,191)	(7,191)
Depreciation of land and buildings	7,971	8,086
	<u>2,655</u>	<u>8,028</u>
<b>Total expenditure</b>	<u>15,794</u>	<u>20,088</u>
<b>Excess of income over expenditure for the year</b>	<u>10,022</u>	<u>19,969</u>

## Market Harborough Lawn Tennis Club

### Balance Sheet at 31 October 2022

	2022 £	2021 £
<b>Fixed assets</b>		
<b>Land and Buildings</b>		
NBV at 1 November 2021	352,498	340,545
Additions in year	26,372	20,040
Less depreciation	<u>(7,971)</u>	<u>(8,086)</u>
NBV at 31 October 2022	370,899	352,498
<b>Less: Deferred capital grants</b>		
NBV at 1 November 2021	(302,907)	(291,629)
Additions relating to new clubhouse	(11,250)	(18,469)
Amortisation in the year	<u>7,191</u>	<u>7,191</u>
NBV at 31 October 2022	(306,966)	(302,907)
	<u>63,934</u>	<u>49,591</u>
<b>Current assets</b>		
Stocks	197	197
Building Society - deposit account	5	5
Building Society - sinking fund	42,424	27,370
Bank - current account	11,181	23,433
Bank - Community Tennis Fund	<u>2,299</u>	<u>222</u>
	56,105	51,227
<b>Current liabilities</b>		
Tennis Leics loan	<u>(9,200)</u>	-
	(9,200)	-
<b>Net Current assets</b>	46,905	51,227
<b>Net Assets</b>	<u>110,839</u>	<u>100,818</u>
<b>Accumulated Fund</b>		
Balance at 1 November 2021	100,818	80,849
Excess of income over expenditure for the year	10,022	19,969
Balance at 31 October 2022	<u>110,839</u>	<u>100,818</u>

**INDEPENDENT EXAMINERS REPORT  
TO THE COMMITTEE OF MARKET HARBOROUGH LAWN TENNIS CLUB**

I report on the 31st October 2022 annual accounts of Market Harborough Lawn Tennis Club.

**Respective responsibilities of Treasurer and examiner**

The Treasurer of Market Harborough Lawn Tennis Club is responsible for keeping adequate accounting records. The committee consider that an audit is not required for this year and that an independent examination is needed.

My examination includes a review of the accounting records kept by the Club and a comparison of the accounts prepared from those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from the Treasurer, concerning such matters. The procedures undertaken do not provide all evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

**Independent Examiners Statement**

These accounts are in agreement with the accounting records of Market Harborough Lawn Tennis Club and with information and explanations provided to me.



**Alexander J A Fry FCCA**  
*Independent Accountant*  
*1 Turnpike Close, Market Harborough, LEICS*