

Bishops Castle Lawn Tennis Club
Accounts for the Year Ended 30 September 2022

Independent Examiner
Clive Sawyer and Associates
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BISHOPS CASTLE LAWN TENNIS CLUB
BALANCE SHEET
For the year ended 30.9.2022

		<u>2022</u>	<u>2021</u>
FIXED ASSETS			
Balance at 30 September 2021		77,299	79,446
Additions to fixed assets		0	0
Depreciation	Note 2	<u>-2,195</u>	<u>-2,147</u>
		75,104	77,299
CURRENT ASSETS			
Bank Balances	Note 3	<u>36,735</u>	<u>34,188</u>
		111,839	111,487
CREDITORS			
		-3,690	-4,305
NET ASSETS			
		<u><u>108,149</u></u>	<u><u>107,182</u></u>
REPRESENTED BY			
RESERVES			
Reserves at 30 September 2022		107,182	101,755
Surplus (Deficit) for year		<u>967</u>	<u>5,427</u>
		<u><u>108,149</u></u>	<u><u>107,182</u></u>

Audit Certificate

I have audited the above figures and can confirm they are in accordance with the books and records of the Bishops Castle Lawn Tennis Club



Clive Sawyer CTA

BISHOPS CASTLE LAWN TENNIS CLUB
NOTES TO THE ACCOUNTS
 At at 30 September 2022

Note 1

SINKING FUND ESTIMATE (for court resurfacing)

Bank balances represent:

Working funds	1,000
Sinking fund (for court surfaces)	35,735
Current bank balances	<u><u>36,735</u></u>

Note 2

DEPRECIATION

	Full value	<u>30/09/21</u>	<u>Depreciation</u>	<u>Additions</u>	<u>30/09/22</u>
Land and tennis court foundations (x3)	14,000	42,000	0	0	42,000
Astroturf court surface	15,000	2,000	1,000	0	1,000
Tennis court surfaces (x2)	15,647	0	0	0	0
Site, clubhouse and parking		5,771	0	0	5,771
Floodlights (4% Straight Line Depreciation)	29,870	27,528	1,195	0	26,333
TOTAL		<u><u>77,299</u></u>	<u><u>2,195</u></u>	<u><u>0</u></u>	<u><u>75,104</u></u>

Note 3

BANK ACCOUNT BALANCES

	<u>30/09/22</u>	<u>30/09/21</u>
Main	8,014.34	10,471.83
Sinking Fund	28,720.77	23,716.25
No. 2 Account	0.00	0.00
Total	<u><u>36,735.11</u></u>	<u><u>34,188.08</u></u>

BISHOPS CASTLE TENNIS CLUB
INCOME & EXPENDITURE ACCOUNT
For the year ended 1st Oct 2021 to 30th Sept 2022

	2021-22	2021-22	2020-21
	Inc & Exp to date	Budget	End of year
INCOME			
Membership/Playing Fees	8,884	8,000	6,687
Coaching	666	2,500	3,476
Sales	123	300	101
Social Events/Donations	748	1000	446
Grants	0		12,368
Bank Interest	5	15	0
	10,426	11,815	23,078
EXPENDITURE			
Coaching	1,226	2,300	5,176
Social Events/Fundraising	300	250	294
Court Maintenance	7	1,650	1,119
Grounds Maintenance	828	1,700	4,619
Shropshire League and Club Open costs	587	500	95
LTA affiliation Fee	360	360	360
Administration / Miscellaneous	1,504	500	650
Website and Promotions	1,005	2,500	2,885
Rates and Utilities	1,447	380	254
Covid-19	0	250	52
Total	7,264	10,390	15,504
Surplus before Depreciation	3,162	1,425	7,574
Less Depreciation	-2,195	-3,000	-2,147
SURPLUS (DEFICIT) for year	967	-1,575	5,427
Bank Balances			
Main Account	50119334	8,014.34	
IAS Account	13871096	28,720.77	
BCLTC No 2 Acc	53405672	£0.00	
Total Sinking Fund		36,735.11	