

Registered number: 05783705  
Charity number: 1115040

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**CONTENTS**

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 7
<b>Independent Auditors' Report on the Financial Statements</b>	8 - 10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12 - 13
<b>Statement of Cash Flows</b>	14
<b>Notes to the Financial Statements</b>	15 - 25

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Trustees**

D M Campion  
C J Duffin  
C Evans  
D Gange  
G D Groom (resigned 23 July 2018)  
R J Pain  
G A Roe  
M T C Rogan  
A R J Southam  
J H Walker

**Company registered number**

05783705

**Charity registered number**

1115040

**Registered office**

Chestnut End  
Chestnut Avenue  
Halton Village  
Bucks  
HP22 5PD

**Independent auditors**

James Cowper Kreston  
Chartered Accountants and Statutory Auditor  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of Halton Tennis Centre (the Charity) for the year ended 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

In summary, our objectives as set out in the governing document are to provide appropriate management and facilities, encourage and attract people to work and to ensure the smooth organisational and strategic wellbeing of the Halton Tennis Centre (HTC), ensuring its financial sustainability as an asset for the local community to enjoy. In addition, we offer a willingness to help people when they are unable to afford to play, through supporting bursaries for both adults and children. Some 30 children benefit each term, especially through the Aspirantes programme for Under 7s to the tune of £30k per year. We have also embedded more education/life skills learning into the junior sessions through the 4 Rs programme included in all coaching (Respect, Responsibility, Resilience & Reflection).

We provide tennis for those with disabilities (both physical and mental health) through 10 different activities including daytime festivals of tennis at no charge, working with the South Bucks Schools Sport partnership, for local school children at special needs schools; over 500 participants enjoyed these festivals. We have maintained our disability tennis squad sessions with the Downs's syndrome and Special Education Needs being particularly successful, both adults and children. We have started 4 new day time classes for adult groups. As a result, we have also been awarded a £10k grant from the National Lottery Community Fund to support the activities

We are proud to be a community based asset for everyone to access.

Every week we hold free open club sessions (Rusty Rackets) on a Thursday & Saturday for both visitors, potential members and members to bring friends and relatives to try tennis free of charge to hit some balls and have fun. We also now offer a PAYG for non-members 3 times a week, coaching session for new to tennis branded GTAG (give tennis a go) as well as a much cheaper GTAG membership and "Parent" membership to help families play with their children. Parents of younger children age up to 8 are encouraged to go on court with their children (Free of charge). The centre continues to examine opportunities to encourage girls' into playing and enjoying tennis: and we are especially pleased with the growing girls section in its junior membership and junior club. Wellbeing and health is encouraged through our open weekly Cardio tennis session run by the coaches.

We provide regular 19 social tennis sessions to suit a range range of ages and abilities for both members and PAYG customers and 12 different social competitive activities. We offer competitive tennis through 58 different adults teams including mixed and veterans plus 13 Junior teams and 55 Junior coaching groups from age 2-18.

Our aims, including changes we seek to make through our activities are articulated in the Halton Playbook, but in essence our Objective is to offer the "Complete Learning Experience" through a strategy of diversification of activities and integration of our culture/ethos attitudes and behaviours.

By way of explanation of the main objectives for the year and strategies for achieving them, they were to continue to provide a thriving environment for the various activities taking place and ensure that the quality and customer care were maintained at a high level to ensure the HTC Vision was being delivered. We continue to heavily invest resources in disability tennis & delivering coaching to 10+ external sites/schools.



**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Achievements and performance**

A review of our charitable activities has been carried out by the Trustees; below is a review of performance against objectives.

The past year has been successful, both in terms of remaining financially stable, investment in new facilities and maintaining our reserves, but also operationally by continuing to grow our tennis offerings and improving our existing facilities. We have fielded 58 competitive adult teams over the year and 13 junior teams and again support our regularly competing juniors with over 200 children playing more than 6 matches in the year and over 100 playing 20+ matches and are by far and away the top facility within Buckinghamshire in this respect.

This year has again been very successful, with all our tennis activities enjoying growth, not just adult new to tennis, but also disability tennis - especially the Downs Syndrome groups and the junior and mini tennis sections. We have seen continued success in our off site activity; we provide coaching at 10 local schools, and another large local club; over 1000 children receive tuition each week as well as over 500 at the holiday camps and our Easter camps had record attendances.

Our gym continues to evolve to offer more activities (especially the studio classes) and maintained its membership, to support both performance players and other local clubs/sports with its specialist training & rehabilitation offerings. All the classes are popular and open to the public.

We have 15 coaches trained in delivery of disability tennis and work closely with Stoke Mandeville hospital and sports stadium and Wheel power.

Adult tennis for the local community has continued with the successful daytime offering. Rusty Rackets has been heavily promoted to encourage people back into sport, with free taster places being offered all year round. Additional ongoing free coaching and social tennis support sessions have also been introduced to ensure the joining experience is successful.

The High Performance tennis activity has flourished with superb on court results with numerous players from local clubs accessing our squads and one ex Junior Katy Dunne playing on Centre Court at Wimbledon.

We continued to link and help support the tennis activities for Stoke Mandeville and continue to support other local club coaches setting up programmes.

We were proud to again be selected to host a prestigious Tennis Europe U12 and a National U12/14 Grade 2 event for juniors as well as a new ITF (International Tennis Federation) Seniors event. Our funding and status as an LTA accredited Local Player development funded centre has continued for another year focussing on U12 age group.

The RAF continues to host their training and tournament programme, match & practice sessions at Halton, including the main championships in June as a prelude to the Inter Services at Wimbledon. Our coaching team has been active throughout the year running weekend training for them.

**Public benefit**

HTC is acutely aware of its place in the wider community. Most of its staff, members and casual users live within 10 miles of the Centre and we encourage people to cycle. We offer full recycling facilities for materials used at the Centre, and we continue to be proactive in reducing the plastic cup use in the gym, with a tap water system and a wood burner to heat the clubhouse. We have in 2019 introduced Bamboo cups for users to purchase and offer rewards for this.

We continue to invest in staff training and development supporting their learning and growth across a wide range of activities and provide employment opportunities to over 60 people.

We work hard to ensure that as many adults and children have the chance to play tennis at Halton and promote access via social media, the local press and schools. We have hired a full-time marketing resource to promote wellbeing and healthy lifestyles to the local community using Halton. We allow access to talented children to play regardless of their ability to pay. All comers are welcome to our many holiday camps for children which

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

have been extended to include multi-sport activities and longer hours.

Our Easter and Summer school holiday camp activity has again been successful and over 500 children attended over the 8 weeks, including multisport camps to encourage a wider audience to participate in healthy activity. The camps are open to non members and are actively promoted in the local community. Coaching is always available to non members. We are also building an accommodation option for the children who wish to train early mornings.

Our mini tennis and toddler tennis (sporty tots) remains one of our major success stories, utilizing the 3 indoor mini courts and 4 outdoor mini courts as well as priority access to other indoor courts to ensure they can play all year round. In 2019 we are investing further into the mini tennis age group and toddler tennis (sporty tots) has been an outstanding growth area for us with over 35 regular weekly players. As indicated elsewhere in this report, young players really form the heart of the Centre. We are held up by the LTA as a great example of the "Ecology of a successful Performance Centre in a club environment" and regularly receive calls of help from other clubs.

As the home for RAF tennis, the centre provides for the "efficiency" of the Royal Air Force, in terms of fitness, team development, grit and courage and enhanced retention through the release of stresses and strains not least around the operational deployments.

In addition, HTC has again raised money for a wide variety of charities such as both Rennie Grove & Florence Nightingale Hospices, the Pace Centre and Happy Days charity, Give it Your Max, MacMillan Cancer.

**Financial review**

Details of principal funding sources and how expenditure has supported key objectives is appended below.

The principal sources of funding are from membership subscriptions and coaching incomes from parents. We also receive a grant from the LTA of some £5,000 to support local player development training for talented children.

The LTA grant helps enable us to provide the outstanding nationally recognised coaching and training programme. Indoor tennis is very expensive and challenging to remain sustainable. However holistically all the elements are intertwined and inter dependent upon each other.

The Statement of Financial Activities shows net expenditure of £48,506 (2018: net income of £14,474) for the year and our reserves stand at £1,085,513 (2018: £1,134,019) in total.

The Trustees consider the financial position of the Charity to be satisfactory.

**Reserves policy**

The Trustees have determined that they will seek to maintain 2 key financial ratios at or above an agreed minimum (current assets/current liabilities and net current assets/long term liabilities) to ensure our sustainability, cashflow and ability to invest/take advantage if the opportunity arises. The club is in a strong position with its facilities all in good condition. On average, the club needs to replace £100k of assets each year, albeit a significant element is only required every 25 years (domes).

Whilst many charities express their free reserve position as a multiple of their monthly costs, the current level of reserves provides the Trustees with sufficient reassurance and more than sufficient cover for its regular operations.

**Structure, governance and management**

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

In line with the guidance from the Charities Commission, we have focused on 3 new areas: Succession planning/staff training, GDPR and Procurement.

We have invested in a significant review of our Cyber Security activities and aim to achieve the Cyber

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

Essentials Plus certification in mid-2019 which includes a significant period of staff training.

The procedure for appointing and training new trustees is dealt with by the existing Board of Trustees. The Board review the existing situation of the charity and the role the retiring trustee fulfilled, before looking at the skills and competencies required in replacing them. Advertisements will be placed in appropriate publications and word of mouth.

Induction and training is provided via on the job training by the existing Chairman with a view to the history/background of the Charity and Centre and its vision/aims and to discuss expectations re role and what they can bring to the charity. Background copies of Board meetings and the Constitution and other relevant documentation are provided.

The organisational structure currently comprises of 9 trustees, one of whom is nominated as Chairman for a period of 12 months. Decisions are made at minuted Board meetings which take place quarterly, as well as at the AGM. It is our intention to maintain the number between 8 - 12 Trustees.

The Charity has a relationship with the RAF Tennis Association, and the LTA, both of whom use the facilities from time to time. The Charity role as HTC is the provision of facilities.

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity is constituted under a Memorandum of Association and is a registered charity number 1115040.

The Charity brings together the activities of Halton Village Lawn Tennis Club (HVLTC) and the Royal Air Force Lawn Tennis Association (RAF LTA) into a mutually reinforcing, forward looking organisation. The facilities are also open to the public including the Pavilion cafe to use and hire, and all classes and coaching activities are open to non members. HTC provides members of the HVLTC with a high quality location for their civilian club and a springboard for excellence through the LTA Performance Tennis and the RAF LTA with a high quality facility, which they regard as their "home" site for RAF tennis competitions and matches. The provision of tennis for those with disabilities continues to be a significant activity with strong growth in activity over the past 12 months. As well as running groups and individual sessions during the week, we provide tennis festival days at Halton each year for local SEN (special needs schools) offering tennis & a day out of school for up to 60 children from up to 8 schools each time. We have just agreed to increase the number of festivals which are run free of charge as well as moving into multisport choice for them. We work closely with both the Tennis Foundation having secured a grant to support these activities as well as with the local SEN schools Sport partnership manger.

HTC has a long lease on the site from the RAF LTA, at a peppercorn rate, in lieu of the effective management of the site and its facilities.

The Charity provides a strong learning environment, through the Everyball Coaching team including education and schooling opportunities for young players who wish to focus on tennis as a career, from age 11 upwards, using a mixture of direct teaching from tutors and distance learning with Oxford Home schooling.

We deliver tennis to over 10 venues mainly local schools as we seek to promote tennis and its role in a healthy lifestyle. We continue a strong partnership with Aylesbury Grammar providing a bespoke student/athlete package. We anticipate the partnership with Aylesbury flourishing further in respect of both a full time tennis/education mix and this year continues to see students applying for scholarships to USA colleges. For those who have left education, the Charity offers an opportunity to advance in the field of tennis coach education; with the Coaching Apprenticeship scheme. Gap Year opportunities are also offered to A level students to work at the Centre as well as numerous work experience opportunities for GCSE students and Placement year programme for university students. Our learning body called Chiltern Institute of Learning & Development continues to flourish and bring together coaches and trainers across all sports in the area utilising the new meeting/conference room.

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**Plans for future periods**

As a Board we will also be increasing our public image on the community aspect of how we promote ourselves to reflect better the wide nature of our activities. We will continue our leadership style that has brought us success over a long period and continuous growth over the past 15 years whilst blending in a renewed focus on 4 areas: sustainability, succession planning, governance and internal controls.

We aim to continue building the club environment feel for all participants as a social enterprise (members and non-members) with a focus on tennis and health. We have produced a Blueprint Playbook created by all staff through a consultation process and also updated our Risk Register to reflect to challenges of the future.

We continue to act as the LTA hub for tennis, hosting match play events, county training and tournaments including the high profile European U12 event. Our ambition is to make our facilities and coaching expertise as widely available as possible; we have upgraded all our changing facilities in 2019.

We are continuing to focus on the younger age groups activities and facilities improvements & plan to increase tennis opportunities at the early ages of 4 - 5 age group as well as toddler tennis for age 2+.

We will continue to support other local and national Charities such as Action Medical research and the UK teenage cancer trust, and PACE centre for severely disabled children through fund raising at tennis events & the Florence Nightingale Hospice. We continue our bursary for long standing members who find themselves in financial difficulties in the current economic situation. Additional voluntary funding from members is also provided to top up the costs of performance players when required as well as a KTDA (keep the dream alive) monthly raffle which raises some 2k per year.

Welcoming members new to the game or returning after a break (many haven't played since school/having children) is a key focus for us this year through our Rusty Rackets and New Member programme providing weekly coaching free of charge. Coaching is available to non members.

We are continuing to invest in additional facilities with a major improvement and extension of the clubhouse, including meeting rooms, kitchen extension and additional space for the caretaker in the flat being an ongoing investment.

In due course, we hope to purchase additional land adjacent to the centre when it becomes available, to primarily support additional tennis courts and car parking as well as a wider multi-sport set of activities including cricket. Investment in making the facilities warm & welcoming and beautiful / landscaping and gardens will continue over the next 12 months.

**Tangible fixed assets for use by the Charity**

Details of movements in fixed assets are set out in the notes to the accounts.

**Directors and Trustees**

All directors of the company are also Trustees of the Charity, and there are no other Trustees. All the Trustees named on page 1 served throughout the period. The Board has the power to appoint additional Trustees as it considers fit to do so.

Two of the directors are original appointees at the time of the HTC's creation. They are a well balanced grouping and utilise individual skills well. They have a broad range of business and Public service skills. Within their area of expertise, they continue to enhance their skills as trustees and directors.

**Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks. The Risk Register is reviewed at each Board meeting and a major overhaul and update took place in 2018 led by one of the trustees and includes a review of trustees and succession planning for both trustees and the executive.



**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

A new Procurement Policy and new processes are being created to ensure we maintain transparent and credible decision making, especially for our more high value purchases.

Safeguarding of Vulnerable Young Adults has also been highlighted as a key risk by the LTA and appropriate steps (policies/procedures and communication) have been put in place. HSAW and Safeguarding are a fixed agenda item at all Board meetings as well as the internal weekly operational meeting

The announcement of the closure of RAF Halton has now slipped to 2025; it has also been taken on board by the trustees as it will cause a significant impact to the local community not least with the planned additional housing; a small working party led by Andrew Southam (trustee) are working with the local community and authorities to ensure that our voice is heard in any decision making.

**Statement of Trustees responsibilities**

The Trustees (who are also directors of Halton Tennis Centre for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking *reasonable steps for the prevention and detection of fraud and other irregularities.*

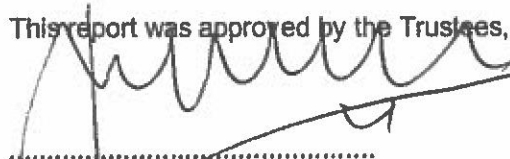
**Provision of information to Auditor**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on and signed on their behalf by:

  
.....  
**J H Walker, Trustee**  
Date: 11/10/19

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HALTON TENNIS CENTRE**

**Opinion**

We have audited the financial statements of Halton Tennis Centre (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities incorporating Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HALTON TENNIS CENTRE (CONTINUED)**

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HALTON TENNIS CENTRE (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**James Cowper Kreston**  
Chartered Accountants and Statutory Auditor  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

Date: 24 October 2019

James Cowper Kreston are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2019**

		Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income from:</b>					
Charitable activities	3	62,752	1,091,546	1,154,298	1,186,536
Investments	2	-	444	444	110
<b>Total income</b>		<u>62,752</u>	<u>1,091,990</u>	<u>1,154,742</u>	<u>1,186,646</u>
<b>Expenditure on:</b>					
Charitable activities	4	96,717	1,106,531	1,203,248	1,172,172
<b>Total expenditure</b>		<u>96,717</u>	<u>1,106,531</u>	<u>1,203,248</u>	<u>1,172,172</u>
<b>Net (expenditure)/income</b>		<u>(33,965)</u>	<u>(14,541)</u>	<u>(48,506)</u>	<u>14,474</u>
Transfers between funds	12	30,000	(30,000)	-	-
<b>Net movement in funds</b>		<u>(3,965)</u>	<u>(44,541)</u>	<u>(48,506)</u>	<u>14,474</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		27,421	1,106,598	1,134,019	1,119,545
Net movement in funds		(3,965)	(44,541)	(48,506)	14,474
<b>Total funds carried forward</b>		<u>23,456</u>	<u>1,062,057</u>	<u>1,085,513</u>	<u>1,134,019</u>

The Statement of Financial Activities incorporating Income and Expenditure Account includes all gains and losses recognised in the year.

The notes on pages 15 to 25 form part of these financial statements.

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2019**

		2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	8	829,758	877,462
		<u>829,758</u>	<u>877,462</u>
<b>Current assets</b>			
Stocks		5,981	5,028
Debtors	9	27,345	26,022
Cash at bank and in hand		514,744	549,279
		<u>548,070</u>	<u>580,329</u>
Creditors: amounts falling due within one year	10	(192,376)	(204,858)
<b>Net current assets</b>		<u>355,694</u>	<u>375,471</u>
<b>Total assets less current liabilities</b>		<u>1,185,452</u>	<u>1,252,933</u>
Creditors: amounts falling due after more than one year	11	(99,939)	(118,914)
<b>Total net assets</b>		<u><u>1,085,513</u></u>	<u><u>1,134,019</u></u>
<b>Charity funds</b>			
Restricted funds	12	23,456	27,421
Unrestricted funds	12	1,062,057	1,106,598
<b>Total funds</b>		<u><u>1,085,513</u></u>	<u><u>1,134,019</u></u>

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**BALANCE SHEET (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
J H Walker, Trustee

Date: 11/10/19

The notes on pages 15 to 25 form part of these financial statements

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

		2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	15	157,553	231,092
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(173,113)	(263,295)
<b>Net cash used in investing activities</b>		(173,113)	(263,295)
<b>Cash flows from financing activities</b>			
Repayments of borrowing		(18,975)	(18,975)
<b>Net cash used in financing activities</b>		(18,975)	(18,975)
<b>Change in cash and cash equivalents in the year</b>		(34,535)	(51,178)
Cash and cash equivalents at the beginning of the year		549,279	600,457
<b>Cash and cash equivalents at the end of the year</b>	16	514,744	549,279

The notes on pages 15 to 25 from part of these financial statements

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Halton Tennis Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**1.3 Income**

Income is mainly derived from subscriptions and the running of the tennis centre.

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Incoming resources are deferred where subscription income is received in respect of future periods.

**1.4 Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation on activities.

All expenditure is inclusive of irrecoverable value added tax.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Tennis Courts and Dome	- 10% to 15% straight line
Gym Equipment	- 10% to 25% straight line
General Facilities	- 10% to 33% straight line

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. Accounting policies (continued)**

**1.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities incorporating Income and Expenditure Account as a finance cost.

**1.10 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

**1.11 Critical accounting estimates and areas of judgement**

The preparation of the financial statements requires the charity to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reports for income and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements.

**Tangible fixed assets (note 8)**

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values may vary depending on a number of factors.

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**2. Investment income**

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Bank interest received	444	444	110

In 2018, investment income of £110 was included in unrestricted funds.

**3. Income from charitable activities**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	As restated Total funds 2018 £
Tennis subscriptions	-	186,298	186,298	188,718
Tennis court income	-	82,323	82,323	84,025
Gym subscriptions	-	176,905	176,905	170,044
Gym income	-	30,913	30,913	33,685
Catering income	-	170,115	170,115	159,538
Miscellaneous income	-	23,697	23,697	18,346
LTA HPC funding	11,600	2,050	13,650	36,302
Conference room hire	-	17,265	17,265	15,696
EBI income	-	401,980	401,980	409,625
Disability grant	15,856	-	15,856	18,626
Players accounts	35,296	-	35,296	51,931
	<u>62,752</u>	<u>1,091,546</u>	<u>1,154,298</u>	<u>1,186,536</u>
Total 2018 as restated	<u>106,709</u>	<u>1,079,827</u>	<u>1,186,536</u>	

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**4. Analysis of expenditure on charitable activities**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £	As restated Total funds 2018 £
Facilities maintenance	-	115,734	115,734	146,253
Direct tennis expense	96,717	27,668	124,385	135,658
Direct gym expenses	-	10,357	10,357	12,132
Catering	-	184,179	184,179	166,088
Administration	-	181,262	181,262	147,446
Utilities	-	55,809	55,809	55,158
Promotions, advertising & marketing	-	7,047	7,047	3,740
Training	-	1,781	1,781	683
Sundry expenses	-	51,885	51,885	31,835
Depreciation	-	220,817	220,817	204,693
Bank interest & charges	-	8,277	8,277	8,751
EBI costs	-	241,715	241,715	259,735
	<u>96,717</u>	<u>1,106,531</u>	<u>1,203,248</u>	<u>1,172,172</u>
Total 2018 as restated	<u>112,685</u>	<u>1,059,487</u>	<u>1,172,172</u>	

**5. Auditors' remuneration**

	2019 £	2018 £
Fees payable to the Charity's Auditor for the audit of the Charity's annual accounts	2,200	2,200
Fees payable to the Charity's Auditor in respect of: All non-audit services not included above	<u>4,400</u>	<u>4,400</u>



**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**6. Staff costs**

	2019 £	2018 £
Wages and salaries	180,449	154,376
Social security costs	11,402	9,906
EBI contractor costs	226,141	223,761
	<u>417,992</u>	<u>388,043</u>

The average number of persons employed by the Charity during the year was as follows:

	No.	No.
Permanent employees (not including casual labour)	<u>5</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	No.	No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	<u>1</u>	<u>-</u>

During the year £75,498 (2018: £67,194) was paid in remuneration and benefits to key management personnel.

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2018: £NIL).

During the year ended 31 March 2019, no Trustee expenses have been incurred (2018: £NIL).

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**8. Tangible fixed assets**

	Furniture, fittings and equipment £
<b>Cost or valuation</b>	
At 1 April 2018	2,668,147
Additions	173,113
At 31 March 2019	<u>2,841,260</u>
<b>Depreciation</b>	
At 1 April 2018	1,790,685
Charge for the year	220,817
At 31 March 2019	<u>2,011,502</u>
<b>Net book value</b>	
At 31 March 2019	<u>829,758</u>
At 31 March 2018	<u>877,462</u>

**9. Debtors**

	2019 £	2018 £
Trade debtors	17,380	16,574
Other debtors	361	302
Prepayments and accrued income	9,604	9,146
	<u>27,345</u>	<u>26,022</u>

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**10. Creditors: Amounts falling due within one year**

	2019 £	2018 £
Other loans	18,975	18,975
Trade creditors	54,128	52,843
Other taxation and social security	4,475	3,454
Other creditors	29,999	28,012
Accruals and deferred income	84,799	101,574
	<u>192,376</u>	<u>204,858</u>
	2019 £	2018 £
Deferred income at 1 April 2018	81,548	76,947
Resources deferred during the year	60,243	81,548
Amounts released from previous periods	(81,548)	(76,947)
	<u>60,243</u>	<u>81,548</u>

**11. Creditors: Amounts falling due after more than one year**

	2019 £	2018 £
Other loans	<u>99,939</u>	<u>118,914</u>

Other loans include an amount due to the LTA which will be repaid over 7 years in bi-annual installments, with a repayment of £6,059 due every six months. Repayments are due every six months on 15 August and 15 February.

There is an additional loan with the LTA, which is being repaid on a bi-annual basis, with a repayment of £3,429 due every six months. Repayments are due every six months on 15 August and 15 February.

The total loan balance due to the LTA as at 31 March 2019 is £66,414 (2018: £85,389). This has been split between creditors payable in less than one year and more than one year.

The remainder of the other loan balance relates to loans from members amounting to £52,500 (2018: £52,500).

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
Reserves	1,106,598	1,091,990	(1,106,531)	(30,000)	1,062,057
<b>Restricted funds</b>					
LTA HPC Funding	(4,800)	11,600	(6,800)	-	-
Disability Grant	11,222	15,856	(14,164)	-	12,914
Players Accounts	20,999	35,296	(75,753)	30,000	10,542
	27,421	62,752	(96,717)	30,000	23,456
<b>Total of funds</b>	<b>1,134,019</b>	<b>1,154,742</b>	<b>(1,203,248)</b>	<b>-</b>	<b>1,085,513</b>

**Statement of funds - prior year**

	Balance at 1 April 2017 £	As restated Income £	As restated Expenditure £	As restated Transfers in/out £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>					
Reserves	1,103,648	1,079,937	(1,059,487)	(17,500)	1,106,598
<b>Restricted funds</b>					
LTA HPC Funding	14,871	36,152	(55,823)	-	(4,800)
Disability Grant	1,026	18,626	(8,430)	-	11,222
Players Accounts	-	51,931	(48,432)	17,500	20,999
	15,897	106,709	(112,685)	17,500	27,421
<b>Total of funds</b>	<b>1,119,545</b>	<b>1,186,646</b>	<b>(1,172,172)</b>	<b>-</b>	<b>1,134,019</b>

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
General funds	1,106,598	1,091,990	(1,106,531)	(30,000)	1,062,057
Restricted funds	27,421	62,752	(96,717)	30,000	23,456
	<u>1,134,019</u>	<u>1,154,742</u>	<u>(1,203,248)</u>	<u>-</u>	<u>1,085,513</u>

**Summary of funds - prior year**

	Balance at 1 April 2017 £	As restated Income £	As restated Expenditure £	As restated Transfers in/out £	Balance at 31 March 2018 £
General funds	1,103,648	1,079,937	(1,059,487)	(17,500)	1,106,598
Restricted funds	15,897	106,709	(112,685)	17,500	27,421
	<u>1,119,545</u>	<u>1,186,646</u>	<u>(1,172,172)</u>	<u>-</u>	<u>1,134,019</u>

The LTA HPC funding is a restricted grant to aid high performing children to excel through specialised coaching.

The disability grant is to provide tennis activities for people with disabilities.

Players account is to provide funding for EBT courses, individual lessons, and travelling costs for the tournaments.

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	-	829,758	829,758
Current assets	23,456	524,614	548,070
Creditors due within one year	-	(192,376)	(192,376)
Creditors due in more than one year	-	(99,939)	(99,939)
<b>Total</b>	<b>23,456</b>	<b>1,062,057</b>	<b>1,085,513</b>

**Analysis of net assets between funds - prior year**

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	-	877,462	877,462
Current assets	27,421	552,908	580,329
Creditors due within one year	-	(204,858)	(204,858)
Creditors due in more than one year	-	(118,914)	(118,914)
<b>Total</b>	<b>27,421</b>	<b>1,106,598</b>	<b>1,134,019</b>

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	2019 £	2018 £
Net income for the year (as per Statement of Financial Activities)	(48,506)	14,474
<b>Adjustments for:</b>		
Depreciation charges	220,817	204,693
Decrease/(increase) in stocks	(954)	1,353
Increase in debtors	(1,323)	(6,792)
Increase/(decrease) in creditors	(12,481)	17,364
<b>Net cash provided by operating activities</b>	<b>157,553</b>	<b>231,092</b>

**16. Analysis of cash and cash equivalents**

	2019 £	2018 £
Cash in hand	514,744	549,279
<b>Total cash and cash equivalents</b>	<b>514,744</b>	<b>549,279</b>

**17. Controlling party**

The charity is controlled by its Trustees as listed on page 1.