

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Y/E 31.12.24		Y/E 31.12.23	
INCOME		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Squash and Racketball															
	Sponsorship	-		-		-		-		-		-		-	
	Membership Subscriptions	9,693		9,916		9,807		10,025		10,348		20,373		38,283	
	Tournament - Entry Fees	130		90		68		40		162		202		288	
	Court Fees	7,494		8,175		8,079		7,880		7,382		15,262		30,312	
	Junior Coaching Contribution	1,311		-		2,758		1,473		1,125		2,597		4,069	
	Ladies Coaching Contribution	-		-		422		435		318		753		422	
	Squash Sundry Income	-		-		375		124		4,207		4,331		375	
	Grants Receivable	-		-		-		350		-		350		-	
	Pay and Play	730		820		550		810		420		1,230		2,945	
			19,358		19,001		22,058		21,137		23,961		45,098		76,693
Tennis															
	Senior Membership Subscriptions	6,559		7,330		7,404		7,404		9,169		16,573		28,916	
	Junior Membership Subscriptions	2,000		1,171		2,622		2,859		2,900		5,759		8,854	
	JWT/Coaches Contribution	2,013		2,681		1,211		1,712		2,023		3,735		7,483	
	Pay and Play	240		260		160		20		35		55		720	
	Court Hire	-		83		292		-		250		250		375	
	Interest Received	-		-		-		8		117		126		-	
	Match Fees	(90)		1,335		135		-		798		798		3,379	
	Tennis Sundry Income	-		-		-		-		51		51		-	
			10,722		12,860		11,824		12,004		15,343		27,347		49,727
Other Income															
	Social Membership	599		-		-		3		2		5		599	
	Quiz Profit	-		-		-		-		-		-		-	
	Covid Grant	-		-		-		-		-		-		-	
	Bar Transfer	5,000		3,000		-		-		-		-		18,000	
	Interest Received	513		641		637		670		586		1,256		2,114	
			6,112		3,641		637		673		588		1,261		20,713
Total Income			36,192		35,502		34,519		33,815		39,892		73,706		147,133

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Y/E 31.12.24		Y/E 31.12.23	
EXPENDITURE		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Establishment Costs															
	Light and Heat	2,302		2,845		5,531		8,857		4,948		13,806		16,139	
	Repairs and Maintenance	1,555		3,887		800		1,021		3,058		4,079		7,103	
	Cleaning	3,920		3,681		3,730		3,940		3,803		7,744		15,273	
	Admin	3,299		3,558		3,558		3,476		3,745		7,221		13,523	
	Television	-		-		-		-		-		-		21	
	Telephone and Internet	293		288		249		291		297		588		1,142	
			11,369		14,259		13,867		17,585		15,852		33,437		53,200
Squash and Racketball Costs															
	Affiliation and League Fees	-		3,465		-		-		350		350		3,465	
	Court Maintenance	431		83		-		1,412		125		1,537		8,184	
	Exhibition Costs	-		1,411		-		-		4,199		4,199		1,411	
	Cost of Juniors	1,151		-		965		190		278		468		2,208	
	Junior Coaching Fees	856		619		560		724		483		1,207		2,263	
	Ladies Coaching Fees	-		-		383		441		177		618		383	
	Sundries	184		42		509		457		451		909		815	
			2,622		5,620		2,417		3,225		6,063		9,288		18,729
Tennis Costs															
	Affiliation and League Fees	-		198		1,350		-		224		224		1,639	
	Coach's Retainer	630		630		630		630		630		1,260		2,520	
	Net Cost of Tournament	-		137		-		-		-		-		137	
	Advertising and Marketing	-		-		-		-		-		-		205	
	Balls	-		1,060		475		450		505		955		1,535	
	Court Maintenance	-		431		431		431		469		900		3,395	
	Sundries	-		461		204		204		566		770		707	
			630		2,917		3,090		1,715		2,394		4,109		10,138
Finance															
	Bank/Stripe/MMM Charges	925		847		883		737		1,051		1,788		3,448	
			925		847		883		737		1,051		1,788		3,448
Other Costs															
	Professional Fees	-		-		-		-		-		-		-	
	MMM Licence Fee	-		-		1,500		-		-		-		1,500	
	Advertising and Marketing	-		-		230		50		-		50		230	
	Sports Club Assessment	2,150		2,100		2,100		1,800		1,800		3,600		8,500	
	Depreciation	400		400		406		399		435		833		1,594	
	General Expenses	661		718		743		129		421		550		2,669	
			3,211		3,218		4,979		2,377		2,656		5,033		14,493
Total Expenditure			18,757		26,861		25,236		25,639		28,016		53,655		100,008
NET INCOME			17,435		8,641		9,283		8,175		11,876		20,052		47,125

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Y/E 31.12.24		Y/E 31.12.23	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
CLUBHOUSE															
Income															
	Social Membership	599		-		-		3		2		5		599	
	Quiz Profit	-		-		-		-		-		-		-	
	Covid Grant	-		-		-		-		-		-		-	
	Bar Transfer	5,000		3,000		-		-		-		-		18,000	
	Interest Received	513		641		637		670		586		1,256		2,114	
		-		-		-		-		-		-		-	
		-		-		-		-		-		-		-	
		-		-		-		-		-		-		-	
		-		-		-		-		-		-		-	
		-		-		-		-		-		-		-	
			6,112		3,641		637		673		588		1,261		20,713
Costs															
	Light and Heat	2,302		2,845		5,531		8,857		4,948		13,806		16,139	
	Repairs and Maintenance	1,555		3,887		800		1,021		3,058		4,079		7,103	
	Cleaning	3,920		3,681		3,730		3,940		3,803		7,744		15,273	
	Admin	3,299		3,558		3,558		3,476		3,745		7,221		13,523	
	Television	-		-		-		-		-		-		21	
	Telephone and Internet	293		288		249		291		297		588		1,142	
	Recharge to T&S	(12,750)		(12,750)		(12,750)		(12,982)		(12,982)		(25,964)		(51,000)	
			-1,381		1,509		1,117		4,603		2,870		7,473		2,200
Other Costs															
	Share of Establishment Cost	-		-		-		-		-		-		-	
	Bank/Stripe/MMM Charges	-		-		-		12		15		27		-	
	Professional Fees	-		-		-		-		-		-		-	
	MMM Licence Fee	-		-		-		-		-		-		-	
	Advertising and Marketing	-		-		230		50		-		50		230	
	Depreciation	400		400		406		399		435		833		1,594	
	Sports Club Assessment	2,150		2,100		2,100		1,800		1,800		3,600		8,500	
	General Expenses	661		718		743		129		421		550		2,669	
			3,211		3,218		3,479		2,390		2,671		5,060		12,993
Total Expenditure			1,830		4,727		4,596		6,993		5,540		12,533		15,193
NET INCOME			4,282		(1,086)		(3,959)		(6,319)		(4,953)		(11,272)		5,520

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Y/E 31.12.24		Y/E 31.12.23	
SQUASH		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income															
	Sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Membership Subscriptions	9,693	9,916	9,807	10,025	10,348	20,373	38,283							
	Tournament - Entry Fees	130	90	68	40	162	202	288							
	Court Fees	7,494	8,175	8,079	7,880	7,382	15,262	30,312							
	Court Hire	-	-	-	-	-	-	-							
	Junior Coaching Contribution	1,311	-	2,758	1,473	1,125	2,597	4,069							
	Ladies Coaching Contribution	-	-	422	435	318	753	422							
	Squash Sundry Income	-	-	375	124	80	204	375							
	Exhibition Income	-	-	-	-	4,127	4,127	-							
	Grants Receivable	-	-	-	350	-	350	-							
	Pay and Play	730	820	550	810	420	1,230	2,945							
			19,358	19,001	22,058	21,137	23,961	45,098	76,693						
Costs															
	Affiliation and League Fees	-	3,465	-	-	350	350	3,465							
	Court Maintenance	431	83	-	1,412	125	1,537	8,184							
	Exhibition Costs	-	1,411	-	-	4,199	4,199	1,411							
	Cost of Juniors	1,151	-	965	190	278	468	2,208							
	Junior Coaching Fees	856	619	560	724	483	1,207	2,263							
	Ladies Coaching Fees	-	-	383	441	177	618	383							
	Sundries	184	42	509	457	301	759	815							
			2,622	5,620	2,417	3,225	5,913	9,138	18,729						
Other Costs															
	Share of Establishment Cost	8,000	8,000	8,000	8,086	8,086	16,172	32,000							
	Bank/Stripe/MMM Charges	694	635	662	701	692	1,393	2,586							
	Professional Fees	-	-	-	-	150	150	-							
	MMM Licence Fee	-	-	1,500	-	-	-	1,500							
	Advertising and Marketing	-	-	-	-	-	-	-							
	Sports Club Assessment	-	-	-	-	-	-	-							
			8,694	8,635	10,162	8,787	8,928	17,715	36,086						
Total Expenditure			11,316	14,255	12,579	12,012	14,841	26,853	54,815						
NET INCOME			8,042	4,746	9,479	9,125	9,120	18,246	21,878						

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INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.06.23		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Y/E 31.12.24		Y/E 31.12.23	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
TENNIS															
Income															
	Senior Membership Subscriptio	6,559		7,330		7,404		7,404		9,169		16,573		28,916	
	Junior Membership Subscriptio	2,000		1,171		2,622		2,859		2,900		5,759		8,854	
	JWT/Coaches Contribution	2,013		2,681		1,211		1,712		2,023		3,735		7,483	
	Pay and Play	240		260		160		20		35		55		720	
	Court Hire	-		83		292		-		250		250		375	
	Interest Received	-		-		-		8		117		126		-	
	Match Fees	(90)		1,335		135		-		798		798		3,379	
	Tennis Sundries	-		-		-		-		51		51		-	
	Grants Receivable	-		-		-		-		-		-		-	
	Sponsorship	-		-		-		-		-		-		-	
			10,722		12,860		11,824		12,004		15,343		27,347		49,727
Costs															
	Affiliation and League Fees	-		198		1,350		-		224		224		1,639	
	Coach's Retainer	630		630		630		630		630		1,260		2,520	
	Net Cost of Tournament	-		137		-		-		-		-		137	
	Advertising and Marketing	-		-		-		-		-		-		205	
	Balls	-		1,060		475		450		505		955		1,535	
	Court Maintenance	-		431		431		431		469		900		3,395	
	Sundries	-		461		204		204		566		770		707	
			630		2,917		3,090		1,715		2,394		4,109		10,138
Other Costs															
	Share of Establishment Cost	4,750		4,750		4,750		4,896		4,896		9,792		19,000	
	Bank/Stripe/MMM Charges	231		212		221		24		344		368		862	
	Professional Fees	-		-		-		-		-		-		-	
	MMM Licence Fee	-		-		-		-		-		-		-	
	Advertising and Marketing	-		-		-		-		-		-		-	
	Sports Club Assessment	-		-		-		-		-		-		-	
			4,981		4,962		4,971		4,920		5,240		10,160		19,862
Total Expenditure			5,611		7,879		8,061		6,635		7,635		14,269		30,000
NET INCOME			5,111		4,981		3,763		5,370		7,708		13,078		19,726

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
BALANCE SHEET AT 30 JUNE 2024

	Notes	30.06.24		31.03.24	
		£	£	£	£
Fixed Assets					
Tangible Assets	1		7,813		8,248
Current Assets					
Debtors	2	34,593		36,143	
Cash at Bank and In Hand		<u>183,605</u>		<u>174,673</u>	
		218,198		210,816	
Creditors					
Amounts Falling Due Within One Year	3	<u>(81,011)</u>		<u>(35,090)</u>	
Net Current Assets			137,187		175,726
Total Assets			<u><u>145,000</u></u>		<u><u>183,974</u></u>
Represented by:					
Reserves					
Restricted Funds	4		465		465
Reserves	5		<u>144,535</u>		<u>183,509</u>
			<u><u>145,000</u></u>		<u><u>183,974</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 April 2024	3,282	317	13,950	579	18,128
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 30 June 2024	<u>3,282</u>	<u>317</u>	<u>13,950</u>	<u>579</u>	<u>18,128</u>
Depreciation					
At 1 April 2024	3,282	317	5,546	336	9,481
Charge for the period	-	-	737	97	834
Depreciation on Disposals	-	-	-	-	-
At 30 June 2024	<u>3,282</u>	<u>317</u>	<u>6,283</u>	<u>433</u>	<u>10,315</u>
Net Book Value					
At 30 June 2024	<u>-</u>	<u>-</u>	<u>7,667</u>	<u>146</u>	<u>7,813</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>8,404</u>	<u>243</u>	<u>8,647</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	30.06.24	31.03.24
	£	£
Sundry Debtors	7,701	11,715
Disallowed VAT	10,236	0
Value Added Tax	0	2,983
Sports Club	1,334	7,565
Sports Company Ltd	0	0
Bar Account	15,322	13,881
	<u>34,593</u>	<u>36,143</u>
3 Creditors - Amounts Falling Due Within One Year	30.06.24	31.03.24
	£	£
Accrued Expenditure	50,789	9,340
Value Added Tax	998	0
Amounts due to Members - Squash See Note Below	12,683	11,188
Amounts due to Members - Tennis	16,540	14,562
Men's Squash Exhibition	0	0
	<u>81,011</u>	<u>35,090</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	30.06.24	31.03.24
		£	£
	Balance at the beginning and end of the period	465	465
		<u>465</u>	<u>465</u>
		<u><u>465</u></u>	<u><u>465</u></u>
	The balance is as follows:		
	Carl Jarman Award Note	465	465
		<u>465</u>	<u>465</u>
		<u><u>465</u></u>	<u><u>465</u></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				
		Clubhouse	Squash	Tennis	Total
	General	£	£	£	£
	At 1 April 2024	68,056	31,125	23,370	122,550
	Surplus for the quarter	(4,953)	9,120	7,708	11,876
	Transfer to Infrastructure Reserve	-	-	-	-
	At 30 June 2024	<u>63,103</u>	<u>40,246</u>	<u>31,078</u>	<u>134,426</u>
		<u><u>63,103</u></u>	<u><u>40,246</u></u>	<u><u>31,078</u></u>	<u><u>134,426</u></u>
	Infrastructure Development Reserve				
		£	£	£	£
	At 1 April 2024	60,959	-	-	60,959
	Transfer from General Reserves	-	-	-	-
	Utilised during period	(15,800)	-	(35,050)	(50,850)
	At 30 June 2024	<u>45,159</u>	<u>-</u>	<u>(35,050)</u>	<u>10,109</u>
		<u><u>45,159</u></u>	<u><u>-</u></u>	<u><u>(35,050)</u></u>	<u><u>10,109</u></u>
	Total Reserves	<u>108,262</u>	<u>40,246</u>	<u>(3,972)</u>	<u>144,535</u>
		<u><u>108,262</u></u>	<u><u>40,246</u></u>	<u><u>(3,972)</u></u>	<u><u>144,535</u></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 period the Clubhouse utilised £15,800 of Development reserves to replace the water boilers, and Tennis utilised £35,050 to resurface the three end courts.