

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Q/E 30.09.24		Y/E 31.12.24		Y/E 31.12.23	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME</b>															
<b>Squash and Racketball</b>															
	Sponsorship	-		-		-		-		-		-		-	
	Membership Subscriptions	9,916		9,807		10,025		10,348		10,210		30,583		38,283	
	Tournament - Entry Fees	90		68		40		162		48		250		288	
	Court Fees	8,175		8,079		7,880		7,382		7,474		22,736		30,312	
	Junior Coaching Contribution	-		2,758		1,473		1,125		1,119		3,717		4,069	
	Ladies Coaching Contribution	-		422		435		318		422		1,175		422	
	Squash Sundry Income	-		375		124		4,207		-		4,331		375	
	Court Hire	-		-		-		-		113		113		-	
	Grants Receivable	-		-		350		-		-		350		-	
	Interest Receivable	-		-		-		-		74		74		-	
	Pay and Play	820		550		810		420		530		1,760		2,945	
			19,001		22,058		21,137		23,961		19,990		65,088		76,693
<b>Tennis</b>															
	Senior Membership Subscriptions	7,330		7,404		7,404		9,169		10,909		27,482		28,916	
	Junior Membership Subscriptions	1,171		2,622		2,859		2,900		340		6,099		8,854	
	JWT/Coaches Contribution	2,681		1,211		1,712		2,023		2,532		6,267		7,483	
	Pay and Play	260		160		20		35		115		170		720	
	Court Hire	83		292		-		250		-		250		375	
	Tournament Hosting Fees	-		-		-		-		4,370		4,370		-	
	Tournament Hosting Internal	-		-		-		-		433		433		-	
	Interest Received	-		-		8		117		128		254		-	
	Match Fees	1,335		135		-		798		488		1,286		3,379	
	Tennis Sundry Income	-		-		-		51		428		479		-	
			12,860		11,824		12,004		15,343		19,743		47,091		49,727
<b>Other Income</b>															
	Social Membership	-		-		3		2		-		5		599	
	Quiz Profit	-		-		-		-		-		-		-	
	Covid Grant	-		-		-		-		-		-		-	
	Bar Transfer	3,000		-		-		-		-		-		18,000	
	Interest Received	641		637		670		586		394		1,650		2,114	
			3,641		637		673		588		394		1,655		20,713
<b>Total Income</b>			35,502		34,519		33,815		39,892		40,127		113,834		147,133

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Q/E 30.09.24		Y/E 31.12.24		Y/E 31.12.23	
EXPENDITURE		£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Establishment Costs</b>															
	Light and Heat	2,845		5,531		8,857		4,948		4,460		18,266		16,139	
	Repairs and Maintenance	3,887		800		1,021		3,058		2,341		6,419		7,103	
	Cleaning	3,681		3,730		3,940		3,803		3,945		11,688		15,273	
	Admin	3,558		3,558		3,476		3,745		3,654		10,875		13,523	
	Television	-		-		-		-		-		-		21	
	Telephone and Internet	288		249		291		297		216		804		1,142	
			<b>14,259</b>		<b>13,867</b>		<b>17,585</b>		<b>15,852</b>		<b>14,615</b>		<b>48,052</b>		<b>53,200</b>
<b>Squash and Racketball Costs</b>															
	Affiliation and League Fees	3,465		-		-		350		675		1,025		3,465	
	Court Maintenance	83		-		1,412		125		2,370		3,907		8,184	
	Exhibition Costs	1,411		-		-		4,199		-		4,199		1,411	
	Cost of Juniors	-		965		190		278		107		575		2,208	
	Junior Coaching Fees	619		560		724		483		282		1,489		2,263	
	Ladies Coaching Fees	-		383		441		177		361		979		383	
	Sundries	42		509		457		451		792		1,700		815	
			<b>5,620</b>		<b>2,417</b>		<b>3,225</b>		<b>6,063</b>		<b>4,587</b>		<b>13,875</b>		<b>18,729</b>
<b>Tennis Costs</b>															
	Affiliation and League Fees	198		1,350		-		224		-		224		1,639	
	Coach's Retainer	630		630		630		630		630		1,890		2,520	
	Tournament Hosting Fees	137		-		-		-		2,434		2,434		137	
	Tournament Hosting Internal	-		-		-		-		334		334		-	
	Advertising and Marketing	-		-		-		-		-		-		205	
	Balls	1,060		475		450		505		55		1,010		1,535	
	Court Maintenance	431		431		431		469		438		1,338		3,395	
	Sundries	461		204		204		566		758		1,528		707	
			<b>2,917</b>		<b>3,090</b>		<b>1,715</b>		<b>2,394</b>		<b>4,649</b>		<b>8,758</b>		<b>10,138</b>
<b>Finance</b>															
	Bank/Stripe/MMM Charges	847		883		737		1,051		991		2,779		3,448	
			<b>847</b>		<b>883</b>		<b>737</b>		<b>1,051</b>		<b>991</b>		<b>2,779</b>		<b>3,448</b>
<b>Other Costs</b>															
	Professional Fees	-		-		-		-		-		-		-	
	MMM Licence Fee	-		1,500		-		-		-		-		1,500	
	Advertising and Marketing	-		230		50		-		-		50		230	
	Sports Club Assessment	2,100		2,100		1,800		1,800		1,800		5,400		8,500	
	Depreciation	400		406		399		435		397		1,230		1,594	
	General Expenses	718		743		129		421		369		918		2,669	
			<b>3,218</b>		<b>4,979</b>		<b>2,377</b>		<b>2,656</b>		<b>2,566</b>		<b>7,599</b>		<b>14,493</b>
<b>Total Expenditure</b>			<b>26,861</b>		<b>25,236</b>		<b>25,639</b>		<b>28,016</b>		<b>27,408</b>		<b>81,063</b>		<b>100,008</b>
<b>NET INCOME</b>			<b>8,641</b>		<b>9,283</b>		<b>8,175</b>		<b>11,876</b>		<b>12,719</b>		<b>32,771</b>		<b>47,125</b>

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
CLUBHOUSE INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Q/E 30.09.24		Y/E 31.12.24		Y/E 31.12.23	
CLUBHOUSE		£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income</b>															
	Social Membership	-	-	-	-	3	-	2	-	-	-	5	-	599	-
	Quiz Profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Covid Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bar Transfer	3,000	-	-	-	-	-	-	-	-	-	-	-	18,000	-
	Interest Received	641	637	670	670	670	586	586	394	394	1,650	1,650	2,114	2,114	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			<b>3,641</b>	<b>637</b>	<b>673</b>	<b>673</b>	<b>588</b>	<b>588</b>	<b>394</b>	<b>394</b>	<b>1,655</b>	<b>1,655</b>	<b>2,114</b>	<b>20,713</b>	<b>20,713</b>
<b>Costs</b>															
	Light and Heat	2,845	5,531	8,857	8,857	8,857	4,948	4,948	4,460	4,460	18,266	18,266	16,139	16,139	-
	Repairs and Maintenance	3,887	800	1,021	1,021	1,021	3,058	3,058	2,341	2,341	6,419	6,419	7,103	7,103	-
	Cleaning	3,681	3,730	3,940	3,940	3,940	3,803	3,803	3,945	3,945	11,688	11,688	15,273	15,273	-
	Admin	3,558	3,558	3,476	3,476	3,476	3,745	3,745	3,654	3,654	10,875	10,875	13,523	13,523	-
	Television	-	-	-	-	-	-	-	-	-	-	-	21	21	-
	Telephone and Internet	288	249	291	291	291	297	297	216	216	804	804	1,142	1,142	-
	Recharge to T&S	(12,750)	(12,750)	(12,982)	(12,982)	(12,982)	(12,982)	(12,982)	(12,982)	(12,982)	(38,946)	(38,946)	(51,000)	(51,000)	-
			<b>1,509</b>	<b>1,117</b>	<b>4,603</b>	<b>4,603</b>	<b>2,870</b>	<b>2,870</b>	<b>1,633</b>	<b>1,633</b>	<b>9,106</b>	<b>9,106</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>
<b>Other Costs</b>															
	Share of Establishment Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bank/Stripe/MMM Charges	-	-	12	12	12	15	15	15	15	42	42	-	-	-
	Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MMM Licence Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Advertising and Marketing	-	230	50	50	50	-	-	-	-	50	50	230	230	-
	Depreciation	400	406	399	399	399	435	435	397	397	1,230	1,230	1,594	1,594	-
	Sports Club Assessment	2,100	2,100	1,800	1,800	1,800	1,800	1,800	1,800	1,800	5,400	5,400	8,500	8,500	-
	General Expenses	718	743	129	129	129	421	421	369	369	918	918	2,669	2,669	-
			<b>3,218</b>	<b>3,479</b>	<b>2,390</b>	<b>2,390</b>	<b>2,671</b>	<b>2,671</b>	<b>2,581</b>	<b>2,581</b>	<b>7,641</b>	<b>7,641</b>	<b>12,993</b>	<b>12,993</b>	<b>12,993</b>
<b>Total Expenditure</b>			<b>4,727</b>	<b>4,596</b>	<b>6,993</b>	<b>6,993</b>	<b>5,540</b>	<b>5,540</b>	<b>4,214</b>	<b>4,214</b>	<b>16,747</b>	<b>16,747</b>	<b>15,193</b>	<b>15,193</b>	<b>15,193</b>
<b>NET INCOME</b>			<b>(1,086)</b>	<b>(3,959)</b>	<b>(6,319)</b>	<b>(6,319)</b>	<b>(4,953)</b>	<b>(4,953)</b>	<b>(3,820)</b>	<b>(3,820)</b>	<b>(15,092)</b>	<b>(15,092)</b>	<b>5,520</b>	<b>5,520</b>	<b>5,520</b>

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
SQUASH INCOME AND EXPENDITURE ACCOUNT															
		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Q/E 30.09.24		Y/E 31.12.24		Y/E 31.12.23	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>Income</b>															
	Sponsorship	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Membership Subscriptions	9,916	9,807	10,025	10,348	10,210	30,583	38,283							
	Tournament - Entry Fees	90	68	40	162	48	250	288							
	Court Fees	8,175	8,079	7,880	7,382	7,474	22,736	30,312							
	Court Hire	-	-	-	-	113	113	-							
	Junior Coaching Contribution	-	2,758	1,473	1,125	1,119	3,717	4,069							
	Ladies Coaching Contribution	-	422	435	318	422	1,175	422							
	Squash Sundry Income	-	375	124	80	-	204	375							
	Exhibition Income	-	-	-	4,127	-	4,127	-							
	Grants Receivable	-	-	350	-	-	350	-							
	Interest Receivable	-	-	-	-	74	74	-							
	Pay and Play	820	550	810	420	530	1,760	2,945							
			<b>19,001</b>	<b>22,058</b>	<b>21,137</b>	<b>23,961</b>	<b>19,990</b>	<b>65,088</b>	<b>76,693</b>						
<b>Costs</b>															
	Affiliation and League Fees	3,465	-	-	350	675	1,025	3,465							
	Court Maintenance	83	-	1,412	125	2,370	3,907	8,184							
	Exhibition Costs	1,411	-	-	4,199	-	4,199	1,411							
	Cost of Juniors	-	965	190	278	107	575	2,208							
	Junior Coaching Fees	619	560	724	483	282	1,489	2,263							
	Ladies Coaching Fees	-	383	441	177	361	979	383							
	Sundries	42	509	457	301	642	1,400	815							
			<b>5,620</b>	<b>2,417</b>	<b>3,225</b>	<b>5,913</b>	<b>4,437</b>	<b>13,575</b>	<b>18,729</b>						
<b>Other Costs</b>															
	Share of Establishment Cost	8,000	8,000	8,086	8,086	8,086	24,258	32,000							
	Bank/Stripe/MMM Charges	635	662	701	692	682	2,075	2,586							
	Professional Fees	-	-	-	150	150	300	-							
	MMM Licence Fee	-	1,500	-	-	-	-	1,500							
	Advertising and Marketing	-	-	-	-	-	-	-							
	Sports Club Assessment	-	-	-	-	-	-	-							
			<b>8,635</b>	<b>10,162</b>	<b>8,787</b>	<b>8,928</b>	<b>8,918</b>	<b>26,633</b>	<b>36,086</b>						
<b>Total Expenditure</b>			<b>14,255</b>	<b>12,579</b>	<b>12,012</b>	<b>14,841</b>	<b>13,355</b>	<b>40,208</b>	<b>54,815</b>						
<b>NET INCOME</b>			<b>4,746</b>	<b>9,479</b>	<b>9,125</b>	<b>9,120</b>	<b>6,634</b>	<b>24,880</b>	<b>21,878</b>						

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB																
TENNIS INCOME AND EXPENDITURE ACCOUNT																
		Q/E 30.09.23		Q/E 31.12.23		Q/E 31.03.24		Q/E 30.06.24		Q/E 30.09.24		Y/E 31.12.24		Y/E 31.12.23		
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	
<b>TENNIS</b>																
<b>Income</b>																
	Senior Membership Subscriptio	7,330		7,404		7,404		9,169		10,909		27,482		28,916		
	Junior Membership Subscriptio	1,171		2,622		2,859		2,900		340		6,099		8,854		
	JWT/Coaches Contribution	2,681		1,211		1,712		2,023		2,532		6,267		7,483		
	Pay and Play	260		160		20		35		115		170		720		
	Court Hire	83		292		-		250		-		250		375		
	Interest Received	-		-		8		117		128		254		-		
	Match Fees	1,335		135		-		798		488		1,286		3,379		
	Tennis Sundries	-		-		-		51		428		479		-		
	Grants Receivable	-		-		-		-		-		-		-		
	Tournament Hosting Fees	-		-		-		-		4,370		4,370		-		
	Turnament Hosting Internal	-		-		-		-		433		433		-		
	Sponsorship	-		-		-		-		-		-		-		
			12,860		11,824		12,004		15,343		19,743		47,091		49,727	
<b>Costs</b>																
	Affiliation and League Fees	198		1,350		-		224		-		224		1,639		
	Coach's Retainer	630		630		630		630		630		1,890		2,520		
	Tournament Hosting Fees	137		-		-		-		2,434		2,434		137		
	Tournament Hosting Internal	-		-		-		-		334		334		-		
	Advertising and Marketing	-		-		-		-		-		-		205		
	Balls	1,060		475		450		505		55		1,010		1,535		
	Court Maintenance	431		431		431		469		438		1,338		3,395		
	Sundries	461		204		204		566		758		1,528		707		
			2,917		3,090		1,715		2,394		4,649		8,758		10,138	
<b>Other Costs</b>																
	Share of Establishment Cost	4,750		4,750		4,896		4,896		4,896		14,688		19,000		
	Bank/Stripe/MMM Charges	212		221		24		344		294		662		862		
	Professional Fees	-		-		-		-		-		-		-		
	MMM Licence Fee	-		-		-		-		-		-		-		
	Advertising and Marketing	-		-		-		-		-		-		-		
	Sports Club Assessment	-		-		-		-		-		-		-		
			4,962		4,971		4,920		5,240		5,190		15,350		19,862	
<b>Total Expenditure</b>			7,879		8,061		6,635		7,635		9,839		24,108		30,000	
<b>NET INCOME</b>			4,981		3,763		5,370		7,708		9,905		22,983		19,726	

NOTE - Share of Establishment Cost is estimated at £4.8k per quarter for 2023 purely for comparison purposes

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

	Notes	30.09.24		30.06.24	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	1		8,299		7,813
<b>Current Assets</b>					
Debtors	2	40,504		34,593	
Cash at Bank and In Hand		<u>152,794</u>		<u>183,605</u>	
		193,298		218,198	
<b>Creditors</b>					
Amounts Falling Due Within One Year	3	<u>(43,877)</u>		<u>(81,011)</u>	
<b>Net Current Assets</b>			149,421		137,187
<b>Total Assets</b>			<u><u>157,720</u></u>		<u><u>145,000</u></u>
<b>Represented by:</b>					
<b>Reserves</b>					
Restricted Funds	4		465		465
Reserves	5		<u>157,255</u>		<u>144,535</u>
			<u><u>157,720</u></u>		<u><u>145,000</u></u>

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

<b>1 Tangible Fixed Assets</b>	<b>Tractor</b>	<b>Fixtures and Fittings</b>	<b>Plant</b>	<b>Computer Equipment</b>	<b>Total</b>
<b>Cost or Valuation</b>					<b>£</b>
At 1 July 2024	3,282	317	13,950	579	18,128
Additions	-	-	883	-	883
Disposals	-	-	-	-	-
At 30 September 2024	<u>3,282</u>	<u>317</u>	<u>14,833</u>	<u>579</u>	<u>19,011</u>
<b>Depreciation</b>					
At 1 July 2024	3,282	317	6,283	433	10,315
Charge for the period	-	-	349	48	397
Depreciation on Disposals	-	-	-	-	-
At 30 September 2024	<u>3,282</u>	<u>317</u>	<u>6,632</u>	<u>481</u>	<u>10,712</u>
<b>Net Book Value</b>					
At 30 September 2024	<u>-</u>	<u>-</u>	<u>8,201</u>	<u>98</u>	<u>8,299</u>
At 30 June 2024	<u>-</u>	<u>-</u>	<u>7,667</u>	<u>146</u>	<u>7,813</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

No depreciation is charged in the quarter of purchase

<b>2 Debtors</b>	<b>30.09.2024</b>	<b>30.06.24</b>
	<b>£</b>	<b>£</b>
Sundry Debtors	8,734	7,701
Disallowed VAT	10,236	10,236
Value Added Tax	0	0
Sports Club	4,865	1,334
Sports Company Ltd	0	0
Bar Account	16,669	15,322
	<u>40,504</u>	<u>34,593</u>
<b>3 Creditors - Amounts Falling Due Within One Year</b>	<b>30.09.2024</b>	<b>30.06.24</b>
	<b>£</b>	<b>£</b>
Accrued Expenditure	12,060	50,789
Value Added Tax	968	998
Amounts due to Members - Squash <b>See Note Below</b>	12,491	12,683
Amounts due to Members - Tennis	18,357	16,540
Men's Squash Exhibition	0	0
	<u>43,877</u>	<u>81,011</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**

<b>4 Restricted Funds</b>	<b>30.09.24</b>	<b>30.06.24</b>
	<b>£</b>	<b>£</b>
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 <b>Note</b>	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.

<b>5 Reserves</b>	<b>Clubhouse</b>	<b>Squash</b>	<b>Tennis</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General</b>				
At 1 July 2024	63,103	40,246	31,078	134,426
Surplus for the quarter	(3,820)	6,634	9,905	12,719
Transfer to Infrastructure Reserve	-	-	-	-
At 30 September 2024	<u>59,283</u>	<u>46,880</u>	<u>40,983</u>	<u>147,146</u>
 <b>Infrastructure Development Reserve</b>				
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 July 2024	45,159	-	(35,050)	10,109
Transfer from General Reserves	-	-	-	-
Utilised during period	-	-	-	-
At 30 September 2024	<u>45,159</u>	<u>-</u>	<u>(35,050)</u>	<u>10,109</u>
 <b>Total Reserves</b>	<u>104,442</u>	<u>46,880</u>	<u>5,933</u>	<u>157,255</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.