

BRISTOL CENTRAL TENNIS CLUB**Income & Expenditure Account for the year ended 31st October 2023**

	2023	2022
	£	£
Income		
Subscriptions + coaching course fees	49,150	48,270
Bank account interest	604	316
Garages	2,880	2,880
Bar profits (Note 1)	2,037	481
Walking tennis fees	878	0
Visitors fees	338	262
Sundry	118	1,091
Forfeited key deposits	350	650
	56,355	53,950
Expenditure		
Gas & electricity	3,520	2,469
Rates & water	597	521
Tennis balls	2,642	2,713
Affiliation and league fees	780	816
Club & garden maintenance	9,130	2,039
Court maintenance	2,281	3,375
Insurance	1,271	1,128
Court hire	671	521
Administration & sundry expenses	7,385	2,385
Coaching expenses	2,252	3,526
Happy Lane Charity Fund	2,000	15,000
	32,529	34,490
Surplus for the year	23,826	19,460
Transfer to fund for court replacement	(12,000)	(12,000)
Retained surplus	11,826	7,460

**Statement of movements in the court replacement fund
for the year ended 31 October 2023**

	2023	2022
	£	£
Balance brought forward	47,801	103,128
Expenditure on LED Floodlighting/Carpet courts	-	(67,327)
Transfer from income statement	12,000	12,000
Balance carried forward	59,801	47,801

BRISTOL CENTRAL TENNIS CLUB
Balance Sheet as at 31 October 2023

	2023	2022
	£	£
Fixed Assets		
Land at cost	2,150	2,150
Facilities (note 2)	90,348	90,348
	92,498	92,498
Current Assets		
Co-operative Bank Current Account	47,905	68,837
Shawbrook deposit account	86,280	86,280
Hampshire Trust Bank	50,000	0
Bar Bank Account	0	3,382
Bar stock	596	586
Bar cash	38	78
Treasurer's cash	31	31
	184,849	159,193
Liabilities		
Creditors	1,000	0
Key deposit (Note 4)	5,390	4,560
	6,390	4,560
Net Assets		
	270,958	247,131
Capital		
Accumulated surplus - brought forward	199,330	191,870
Current year retained surplus	11,826	7,460
Accumulated surplus - carried forward	211,156	199,330
Fund for court replacement	59,801	47,801
	270,958	247,131

Accounts prepared by Ian Thorn, Hon. Treasurer, BCTC

I have examined the Income and Expenditure Account and Balance Sheet and confirm that they are a true record of the books produced to me.



Honorary Auditor

BRISTOL CENTRAL TENNIS CLUB**Notes to the accounts for the year ended 31 October 2023**

1 Bar and food profits	2023	2022
	£	£
Bar Sales	7,965	3,301
Bar Costs	5,928	2,820
Net profit	2,037	481

2 Facilities	2023	2022
	£	£
Clubhouse	12,347	12,347
Courts	35,079	35,079
Garages	9,669	9,669
Floodlights	33,253	33,253
	90,348	90,348

No depreciation is charged against capital items. The "Court Replacement Fund" is a sinking fund to which annual contributions are made in order to ensure adequate funds are available for periodic major expenditure for refurbishment of courts and other capital assets.

3 Cash flows	2023	2022
	£	£
Surplus for year	23,826	47,664
Increase in creditors	1,000	-
(Increase)/decrease in bar stocks	(10)	243
Increase/(decrease) in key deposit liability	830	(490)
Cash increase/(decrease)	25,646	47,417

4 Liability for Key Deposits

Each year people leave the club and do not reclaim their key deposit. By inspection of membership records, an annual estimate is made of forfeited key deposit liabilities to be released to club funds.

	2023	2022
	£	£
Brought forward	4,560	4,590
Deposits received	1,360	760
Deposits repaid	(180)	(140)
Deposits forfeited	(350)	(650)
Carried forward	5,390	4,560