

REGISTERED CHARITY NUMBER: 1117605

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2018
for
THE RADLETT LAWN TENNIS AND SQUASH CLUB

Daniel Wolfson & Co Ltd
Chartered Accountants
34a Watling Street
Radlett
Hertfordshire
WD7 7NN

THE RADLETT LAWN TENNIS AND SQUASH CLUB

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FOR THE YEAR ENDED 31ST DECEMBER 2018

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THE RADLETT LAWN TENNIS AND SQUASH CLUB

Report of the Trustees FOR THE YEAR ENDED 31ST DECEMBER 2018

The trustees present their report with the financial statements of the charity for the year ended 31st December 2018. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

The objects of the Club are to promote the amateur sports of tennis and squash in Radlett and the surrounding area and community participation therein by the provision of facilities for both of these sports.

ACHIEVEMENT AND PERFORMANCE

In the year to 31 December 2018, RLTSC continued to maintain its playing facilities and to provide opportunities for local people to play tennis and squash. Member numbers remained steady with just over 300 active adult members aged over 30 which provided the bulk of the membership fees as the junior subscription levels extend to all those up to age 30. However, trustees recognise that additional effort needs to be devoted to recruiting and maintaining membership at a time when national participation in racquet sports is in general decline.

The club offers juniors and adults term-time and holiday courses, social tennis and squash sessions and endeavours to ensure that all local children and adults can participate in some way, regardless of ability and/or means. The club continued its 'pay & play' scheme, which, whilst requiring prior registration with the club office to meet club safety/security standards, provides two of its tennis courts to all-comers free of charge plus off-peak squash courts at low affordable rates (to cover heating and lighting). In addition, the club held an open day to attract local people who could take advantage of tennis and squash courses including courses aimed at those falling within a range of disabilities, such as visual impairment, or wheelchair users. The day was a huge success and the disability programme continues. The club supported local School initiatives and supported School Fairs.

Jordan Miles, our head tennis coach, has been particularly active in building a solid structure for the junior tennis players and has expanded the number of group coaching sessions available to junior members. The results of this are already apparent in the achievements of some of our top performing junior players. Adult Tennis programmes are now being expanded. Since 2016 two free sessions have been introduced for members: a play and coffee morning on Thursdays and Rusty Racquets on Monday evenings. Both of these have proved popular to existing members and utilise courts at off-peak times.

Social squash on Monday and Friday evenings continued to be popular and both these and the Wednesday evening tennis social continued to be well supported. Jordan and the committee have been developing initiatives to bring tennis and squash members at the club closer together and will continue to do so.

The trustees respect at all times the need to incorporate the public benefit in their running of the club. The club strives to offer the best possible playing facilities to the broadest number of people, through such measures as detailed above, by offering means-tested memberships and by building up a bursary fund to help those who may not be able to pay a membership subscription.

RLTSC constantly strives to attract new members, as this is recognised to be the best way of keeping subscription levels affordable for the maximum number of people and the trustees believe that a constant healthy membership income will enable the club to offer its facilities to the greatest number of people, such as those now taking part in disabled tennis, and those who take advantage of the new 'pay & play' scheme.

A notable project was commenced in November 2018 to completely renovate tennis courts 7-9. This involved:

- replacing the sub-structure which was not draining properly;
- replacing the surfaces of the 3 courts with a concrete surface suitable for performance tennis;
- turning one of these courts into a multi-sport facility on which other sports in addition to tennis can also be played;
- replacing the fencing around this area; and,
- putting new floodlights onto 2 of these court areas.

This project has been part-funded by a very generous donation of £60,000 from John Apthorp which was received in the previous financial year and a grant of £25,000 from Sport England in connection with the multi-sport facility which should be received, after the year end, on completion of the works.

The trustees are looking at opportunities to improve facilities at the club at its current location for both existing and new members to ensure the long-term health of the club for the benefit of the community. There is an ongoing need to get more members engaged in the running of the club rather than relying on the same handful of volunteers, and the committee encourages any members who feel able, to step forward, to ensure the club can operate within its means.

THE RADLETT LAWN TENNIS AND SQUASH CLUB

Report of the Trustees FOR THE YEAR ENDED 31ST DECEMBER 2018

FINANCIAL REVIEW

The trustees are satisfied with the club's financial performance this year, judge the club to be in a stable financial position and are confident that existing reserves are adequate to meet operating needs. Continued careful cost management is paramount and the club continues to assess its on-going operational and known capital expenditure requirements.

The accounts show a net profit of £54,391 before depreciation and a post-depreciation loss of £11,286. The club had a healthy cash balance of £190,217 at 31 December 2018 and a fixed asset base of £358,684 net of depreciation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Club is an unincorporated association, constituted under a deed dated 19 March 2006. The Club obtained its charitable status from the Charity Commission for England and Wales on 17 January 2007. Prior to that date, the Club was an unincorporated association registered as a Community Amateur Sports Club.

The constitution provides that a General Committee will manage the club and that the members of this committee will be trustees of the charity. The General Committee shall comprise not more than 13 committee members who will be elected individually by the Members of the Club at the Annual General Meeting.

Trustees are required to retire annually and are entitled to offer themselves for re-election at the Annual General Meeting. Any Member of the Club is entitled to stand for election to the General Committee at the Annual General Meeting provided he has two sponsoring Members of the Club.

The General Committee will normally meet at least four times a year to review the management of the Club.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1117605

Principal address

425 Watling Street
Radlett
Hertfordshire
WD7 7JG

Trustees

Mr S Spalter	Honorary Chairman	
Mr K Costi	Honorary Squash Chairman	
Mr S G J Hancock	Honorary Treasurer	
Mr M Jaffa	Honorary Tennis Chairman	
Mr N Jacobs		
Mr S Middleton		- resigned 17.1.18
Ms S Lynch		
Mr D Wickham	Honorary Secretary	- appointed 20.3.18

Independent examiner

Daniel Wolfson FCA
ICAEW
Daniel Wolfson & Co Ltd
Chartered Accountants
34a Watling Street
Radlett
Hertfordshire
WD7 7NN

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Report of the Trustees
FOR THE YEAR ENDED 31ST DECEMBER 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank
Baker Street
PO Box 45D
93 Baker Street
London
W1A 4SD

President

Ms J Underwood

Club Administrator

Ms J Taylor

Approved by order of the board of trustees on 27th March 2019 and signed on its behalf by:

Mr S Spalter - Trustee

**Independent Examiner's Report to the Trustees of
The Radlett Lawn Tennis and Squash Club**

Independent examiner's report to the trustees of The Radlett Lawn Tennis and Squash Club

I report to the charity trustees on my examination of the accounts of the The Radlett Lawn Tennis and Squash Club (the Trust) for the year ended 31st December 2018.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Daniel Wolfson FCA
ICAEW
Daniel Wolfson & Co Ltd
Chartered Accountants
34a Watling Street
Radlett
Hertfordshire
WD7 7NN

27th March 2019

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	Notes	Unrestricted funds £	Restricted fund £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	520	-	520	60,380
Charitable activities	5				
Coaching		88,728	-	88,728	82,929
Entrance, visitor and court fees		14,723	-	14,723	14,128
Tournaments and leagues		1,284	-	1,284	9,485
Subscriptions		135,793	-	135,793	127,912
Other trading activities	3	18,643	-	18,643	19,873
Investment income	4	10,218	-	10,218	7,827
Total		269,909	-	269,909	322,534
EXPENDITURE ON					
Charitable activities	6				
Coaching		85,073	-	85,073	79,015
Tournaments and leagues		-	-	-	7,241
Charity administration & overheads		167,704	-	167,704	165,765
Affiliation and registration		-	-	-	2,974
Advertising & promotion		160	-	160	410
Governance costs		8,714	-	8,714	6,523
Other resources expended		19,544	-	19,544	22,176
Total		281,195	-	281,195	284,104
NET INCOME/(EXPENDITURE)		(11,286)	-	(11,286)	38,430
Transfers between funds	15	75,295	(75,295)	-	-
Net movement in funds		64,009	(75,295)	(11,286)	38,430
RECONCILIATION OF FUNDS					
Total funds brought forward		449,043	75,295	524,338	485,908
TOTAL FUNDS CARRIED FORWARD		513,052	-	513,052	524,338

The notes form part of these financial statements

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Balance Sheet
AT 31ST DECEMBER 2018**

	Notes	Unrestricted funds £	Restricted fund £	2018 Total funds £	2017 Total funds £
FIXED ASSETS					
Tangible assets	11	358,684	-	358,684	311,027
CURRENT ASSETS					
Stocks	12	3,074	-	3,074	2,168
Debtors	13	8,423	-	8,423	7,947
Cash at bank and in hand		190,217	-	190,217	238,870
		201,714	-	201,714	248,985
CREDITORS					
Amounts falling due within one year	14	(47,346)	-	(47,346)	(35,674)
NET CURRENT ASSETS		154,368	-	154,368	213,311
TOTAL ASSETS LESS CURRENT LIABILITIES		513,052	-	513,052	524,338
NET ASSETS		513,052	-	513,052	524,338
FUNDS	15				
Unrestricted funds				513,052	449,043
Restricted funds				-	75,295
TOTAL FUNDS				513,052	524,338

The financial statements were approved by the Board of Trustees on 27th March 2019 and were signed on its behalf by:

Mr S G J Hancock -Trustee

Mr S Spalter -Trustee

The notes form part of these financial statements

THE RADLETT LAWN TENNIS AND SQUASH CLUB

Notes to the Financial Statements FOR THE YEAR ENDED 31ST DECEMBER 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse & grounds	- 2% on cost
Tennis and squash court surfaces	- 10% on cost
Furniture and equipment	- 20% on cost
Clubhouse improvements	- 10% on cost

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Gifts, donations and grants	520	60,380

3. OTHER TRADING ACTIVITIES

	2018	2017
	£	£
Bar takings	18,643	18,384
Social functions	-	1,489
	18,643	19,873

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018**

4. INVESTMENT INCOME

	2018	2017
	£	£
Bank interest	481	327
Rent receivable	9,737	7,500
	<u>10,218</u>	<u>7,827</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018	2017
		£	£
Coaching	Coaching	88,728	82,929
Entrance, visitor and court fees	Entrance, visitor and court fees	14,723	14,128
Tournaments and leagues	Tournaments and leagues	1,284	9,485
Member subscriptions	Subscriptions	135,793	127,912
		<u>240,528</u>	<u>234,454</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	£	(See note 7) £	£
Coaching	85,073	-	85,073
Other resources expended	19,544	-	19,544
Charity administration & overheads	-	167,704	167,704
Advertising & promotion	-	160	160
Governance costs	-	8,714	8,714
	<u>104,617</u>	<u>176,578</u>	<u>281,195</u>

7. SUPPORT COSTS

	Management	Other	Governance costs	Totals
	£	£	£	£
Charity administration & overheads	-	167,704	-	167,704
Advertising & promotion	160	-	-	160
Governance costs	-	-	8,714	8,714
	<u>160</u>	<u>167,704</u>	<u>8,714</u>	<u>176,578</u>

Support costs, included in the above, are as follows:

Management

	2018	2017
	Advertising & promotion	Total activities
	£	£
Advertising	160	410
	<u>160</u>	<u>410</u>

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018**

7. SUPPORT COSTS - continued

Other

	2018	2017
	Charity administration & overheads	Total activities
	£	£
Wages & salaries	34,244	23,190
Rates, insurance & utilities	19,383	13,501
Upkeep & maintenance	34,073	46,731
Depreciation of tangible fixed assets	65,677	55,400
Office and club administration	14,327	26,943
	167,704	165,765

Governance costs

	2018	2017
	Governance costs	Total activities
	£	£
Examiner's fees	2,100	2,100
Professional fees	6,614	4,423
	8,714	6,523

8. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or benefits during the year.

Trustees' expenses

Trustees' expenses have been reimbursed in so far as wholly and exclusively for the benefit of the charity, were small in nature and supported by vouchers.

9. STAFF COSTS

	2018	2017
Bar Staff	6,214	6,729
Office Admin	34,244	23,190
	40,458	29,919

The average monthly number of employees during the year was as follows:

	2018	2017
Bar staff	1	1
Management and administration	2	2
	3	3

No employees received emoluments in excess of £60,000.

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	380	60,000	60,380
Charitable activities			
Coaching	82,929	-	82,929
Entrance, visitor and court fees	14,128	-	14,128
Tournaments and leagues	9,485	-	9,485
Subscriptions	127,912	-	127,912
Other trading activities	19,873	-	19,873
Investment income	7,827	-	7,827
Total	262,534	60,000	322,534
EXPENDITURE ON			
Charitable activities			
Coaching	79,015	-	79,015
Tournaments and leagues	7,241	-	7,241
Charity administration & overheads	165,765	-	165,765
Affiliation and registration	2,974	-	2,974
Advertising & promotion	410	-	410
Governance costs	3,453	3,070	6,523
Other resources expended	22,176	-	22,176
Total	281,034	3,070	284,104
NET INCOME/(EXPENDITURE)	(18,500)	56,930	38,430
RECONCILIATION OF FUNDS			
Total funds brought forward	467,543	18,365	485,908
TOTAL FUNDS CARRIED FORWARD	449,043	75,295	524,338

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018**

11. TANGIBLE FIXED ASSETS

	Clubhouse & grounds £	Tennis and squash court surfaces £	Furniture and equipment £	Clubhouse improvements £	Totals £
COST					
At 1st January 2018	259,030	157,290	27,566	285,303	729,189
Additions	5	105,781	-	7,550	113,336
At 31st December 2018	<u>259,035</u>	<u>263,071</u>	<u>27,566</u>	<u>292,853</u>	<u>842,525</u>
DEPRECIATION					
At 1st January 2018	111,503	61,525	19,569	225,565	418,162
Charge for year	4,572	26,307	5,515	29,285	65,679
At 31st December 2018	<u>116,075</u>	<u>87,832</u>	<u>25,084</u>	<u>254,850</u>	<u>483,841</u>
NET BOOK VALUE					
At 31st December 2018	<u>142,960</u>	<u>175,239</u>	<u>2,482</u>	<u>38,003</u>	<u>358,684</u>
At 31st December 2017	<u>147,527</u>	<u>95,765</u>	<u>7,997</u>	<u>59,738</u>	<u>311,027</u>

12. STOCKS

	2018 £	2017 £
Stocks	<u>3,074</u>	<u>2,168</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	697	1,180
Prepayments and accrued income	7,726	6,767
	<u>8,423</u>	<u>7,947</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other creditors	22,784	13,484
Accruals	4,365	2,399
Deferred income	20,197	19,791
	<u>47,346</u>	<u>35,674</u>

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018**

15. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General reserve	440,987	(12,420)	75,295	503,862
Designated funds	8,056	1,134	-	9,190
	<u>449,043</u>	<u>(11,286)</u>	<u>75,295</u>	<u>513,052</u>
Restricted funds				
Restricted funds	75,295	-	(75,295)	-
	<u>524,338</u>	<u>(11,286)</u>	<u>-</u>	<u>513,052</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General reserve	268,775	(281,195)	(12,420)
Designated funds	1,134	-	1,134
	<u>269,909</u>	<u>(281,195)</u>	<u>(11,286)</u>
TOTAL FUNDS	<u>269,909</u>	<u>(281,195)</u>	<u>(11,286)</u>

Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted Funds			
General reserve	462,558	(21,571)	440,987
Designated funds	4,985	3,071	8,056
	<u>467,543</u>	<u>(18,500)</u>	<u>449,043</u>
Restricted Funds			
Restricted funds	18,365	56,930	75,295
	<u>485,908</u>	<u>38,430</u>	<u>524,338</u>

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General reserve	259,463	(281,034)	(21,571)
Designated funds	3,071	-	3,071
	<u>262,534</u>	<u>(281,034)</u>	<u>(18,500)</u>
Restricted funds			
Restricted funds	60,000	(3,070)	56,930
	<u>60,000</u>	<u>(3,070)</u>	<u>56,930</u>
TOTAL FUNDS	<u><u>322,534</u></u>	<u><u>(284,104)</u></u>	<u><u>38,430</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General reserve	462,558	(33,991)	75,295	503,862
Designated funds	4,985	4,205	-	9,190
	<u>467,543</u>	<u>(29,786)</u>	<u>75,295</u>	<u>512,052</u>
Restricted funds				
Restricted funds	18,365	56,930	(75,295)	-
	<u>18,365</u>	<u>56,930</u>	<u>(75,295)</u>	<u>-</u>
TOTAL FUNDS	<u><u>485,908</u></u>	<u><u>27,144</u></u>	<u><u>-</u></u>	<u><u>513,052</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General reserve	528,238	(562,229)	(33,991)
Designated funds	4,205	-	4,205
	<u>532,443</u>	<u>(562,229)</u>	<u>(29,786)</u>
Restricted funds			
Restricted funds	60,000	(3,070)	56,930
	<u>60,000</u>	<u>(3,070)</u>	<u>56,930</u>
TOTAL FUNDS	<u><u>592,443</u></u>	<u><u>(565,299)</u></u>	<u><u>27,144</u></u>

THE RADLETT LAWN TENNIS AND SQUASH CLUB

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31ST DECEMBER 2018

15. MOVEMENT IN FUNDS - continued

Included within the designated funds totalling £9,190 (2017: £8,056) is the cumulated surplus from the Radlett Junior Open Tournament to be used for bursaries in support of our junior programs.

The restricted reserve in 2017 comprised the balances of £60,000 received from the John Apthorp in 2017 and £20,000 donated by the John Apthorp charity trust, have been used for the refurbishment of tennis courts 7-9 by the end of December 2018.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2018.

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts, donations and grants	520	60,380
Other trading activities		
Bar takings	18,643	18,384
Social functions	-	1,489
	18,643	19,873
Investment income		
Bank interest	481	327
Rent receivable	9,737	7,500
	10,218	7,827
Charitable activities		
Coaching	88,728	82,929
Entrance, visitor and court fees	14,723	14,128
Tournaments and leagues	1,284	9,485
Member subscriptions	135,793	127,912
	240,528	234,454
Total incoming resources	269,909	322,534
EXPENDITURE		
Charitable activities		
Coaching	85,073	79,015
Tournament & leagues	-	7,241
Affiliations & registration	-	2,974
Other resources expended	19,544	22,176
	104,617	111,406
Support costs		
Management		
Advertising	160	410
Other		
Wages & salaries	34,244	23,190
Rates, insurance & utilities	19,383	13,501
Upkeep & maintenance	34,073	46,731
Depreciation of tangible fixed assets	65,677	55,400
Office and club administration	14,327	26,943
	167,704	165,765
Governance costs		
Examiner's fees	2,100	2,100
Professional fees	6,614	4,423
	8,714	6,523

This page does not form part of the statutory financial statements

THE RADLETT LAWN TENNIS AND SQUASH CLUB

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31ST DECEMBER 2018**

	2018 £	2017 £
Total resources expended	281,195	284,104
Net (expenditure)/income	<u>(11,286)</u>	<u>38,430</u>

This page does not form part of the statutory financial statements