

**WINDSOR LAWN TENNIS CLUB  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**WINDSOR LAWN TENNIS CLUB  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**WINDSOR LAWN TENNIS CLUB  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2021**

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<b>Directors</b>	Richard Player David Stephens David White
<b>Company Number</b>	03452221 (England and Wales)
<b>Registered Office</b>	WINDSOR LAWN TENNIS CLUB ROYAL WINDSOR WAY WINDSOR BERKSHIRE SL4 5FW
<b>Accountants</b>	Cogs Accountancy Services Limited 89 Dedworth Road Windsor Berkshire SL4 5BB

**WINDSOR LAWN TENNIS CLUB**  
**(COMPANY NO: 03452221 ENGLAND AND WALES)**  
**DIRECTORS' REPORT**

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The directors present their report and accounts for the year ended 31 October 2021.

**Principal activity**

Lawn Tennis Club

**Directors**

The following directors held office during the whole of the period:

Richard Player  
David Stephens  
David White

**Statement of directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

**Small company provisions**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

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David Stephens  
Director

Approved by the board on: 6 December 2021

# **WINDSOR LAWN TENNIS CLUB ACCOUNTANTS' REPORT**

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## **Accountants' report to the board of directors of Windsor Lawn Tennis Club on the preparation of the unaudited statutory accounts for the year ended 31 October 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Windsor Lawn Tennis Club for the year ended 31 October 2021 as set out on pages 6 - 9 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Windsor Lawn Tennis Club, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Windsor Lawn Tennis Club and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Windsor Lawn Tennis Club and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Windsor Lawn Tennis Club has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Windsor Lawn Tennis Club. You consider that Windsor Lawn Tennis Club is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Windsor Lawn Tennis Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Cogs Accountancy Services Limited

89 Dedworth Road  
Windsor  
Berkshire  
SL4 5BB

6 December 2021

**WINDSOR LAWN TENNIS CLUB**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

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	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	308,946	307,871
Cost of sales	(42,654)	(48,745)
<b>Gross profit</b>	<u>266,292</u>	<u>259,126</u>
Administrative expenses	(258,321)	(254,451)
Other operating income	29,126	14,272
<b>Operating profit</b>	<u>37,097</u>	<u>18,947</u>
Interest receivable and similar income	264	139
<b>Profit on ordinary activities before taxation</b>	<u>37,361</u>	<u>19,086</u>
Tax on profit on ordinary activities	-	-
<b>Profit for the financial year</b>	<u><u>37,361</u></u>	<u><u>19,086</u></u>

**WINDSOR LAWN TENNIS CLUB**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	1,009,120	1,043,575
<b>Current assets</b>			
Inventories		2,779	2,730
Debtors	5	12,362	7,497
Cash at bank and in hand		284,712	232,947
		299,853	243,174
<b>Creditors: amounts falling due within one year</b>	6	(41,956)	(45,193)
<b>Net current assets</b>		257,897	197,981
<b>Total assets less current liabilities</b>		1,267,017	1,241,556
<b>Creditors: amounts falling due after more than one year</b>	7	(38,100)	(50,000)
<b>Net assets</b>		1,228,917	1,191,556
<b>Capital and reserves</b>			
Profit and loss account		1,228,917	1,191,556
<b>Shareholders' funds</b>		1,228,917	1,191,556

For the year ending 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 6 December 2021 and were signed on its behalf by

David Stephens  
Director

Company Registration No. 03452221

**WINDSOR LAWN TENNIS CLUB**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

**1 Statutory information**

Windsor Lawn Tennis Club is a private company, limited by shares, registered in England and Wales, registration number 03452221. The registered office is WINDSOR LAWN TENNIS CLUB, ROYAL WINDSOR WAY, WINDSOR, BERKSHIRE, SL4 5FW.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	Straight Line 2%
Plant & machinery	Reducing Balance 25%
Fixtures & fittings	Reducing Balance 25%, Tennis Courts Straight Line 10 years

**4 Tangible fixed assets**

	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Fixtures &amp; fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>				
At 1 November 2020	1,298,113	33,159	374,004	1,705,276
Additions	-	2,685	29,572	32,257
At 31 October 2021	1,298,113	35,844	403,576	1,737,533
<b>Depreciation</b>				
At 1 November 2020	509,574	15,541	136,586	661,701
Charge for the year	25,756	4,700	36,256	66,712
At 31 October 2021	535,330	20,241	172,842	728,413
<b>Net book value</b>				
At 31 October 2021	762,783	15,603	230,734	1,009,120
At 31 October 2020	788,539	17,618	237,418	1,043,575



**WINDSOR LAWN TENNIS CLUB  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2021**

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<b>5 Debtors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
VAT	-	2,072
Trade debtors	4,026	4,674
Accrued income and prepayments	8,336	751
	12,362	7,497
	12,362	7,497
<b>6 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	7,200	-
VAT	1,828	-
Trade creditors	6,347	13,034
Taxes and social security	1,803	-
Other creditors	402	594
Accruals	24,376	31,565
	41,956	45,193
	41,956	45,193
<b>7 Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	34,600	49,000
Other creditors	3,500	1,000
	38,100	50,000
	38,100	50,000

**8 Average number of employees**

During the year the average number of employees was 7 (2020: 4).

**WINDSOR LAWN TENNIS CLUB**  
**DETAILED PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**

This schedule does not form part of the statutory accounts.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Sales	308,946	307,871
<b>Cost of sales</b>		
Purchases	24,072	30,923
(Increase)/decrease in stocks	(49)	717
Direct labour	398	362
Other direct costs	18,233	16,743
	42,654	48,745
<b>Gross profit</b>	266,292	259,126
<b>Administrative expenses</b>		
Wages and salaries	62,383	60,835
Pensions	1,349	1,041
Employer's NI	819	-
Staff training and welfare	1,527	1,320
Rates	1,470	1,620
Service charges	651	-
Light and heat	14,605	5,778
Cleaning	12,229	15,920
Telephone and fax	3,174	1,476
Stationery and printing	1,245	1,697
Information and publications	462	80
Subscriptions	3,832	3,863
Bank charges	11,623	9,401
Insurance	5,221	6,039
Software	2,118	2,322
Repairs and maintenance	27,665	36,917
Depreciation	66,712	63,753
Donations	522	-
Sundry expenses	24	2,107
Accountancy fees	10,003	9,397
Consultancy fees	30,401	30,506
Advertising and PR	286	379
	258,321	254,451
<b>Other operating income</b>		
Government grants	29,126	14,272
<b>Operating profit</b>	37,097	18,947
<b>Interest receivable</b>		
Interest receivable	264	139
<b>Profit on ordinary activities before taxation</b>	37,361	19,086