

Registered number: 05783705  
Charity number: 1115040

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

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**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Trustees**

D M Campion  
C J Duffin  
C Evans (resigned 28 April 2020)  
D Gange  
R J Pain  
E A Price  
G A Roe  
M T C Rogan  
A R J Southam (resigned 3 October 2019)  
J H Walker

**Company registered number**

05783705

**Charity registered number**

1115040

**Registered office**

Chestnut End  
Chestnut Avenue  
Halton Village  
Bucks  
HP22 5PD

**Independent auditors**

James Cowper Kreston  
Chartered Accountants and Statutory Auditor  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report together with the audited financial statements of Halton Tennis Centre (the Charity) for the year ended 31 March 2020. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP); 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).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

In summary, our objectives as set out in the governing document are to provide appropriate Leadership, management and facilities, encourage and attract people to work and to ensure the smooth organisational and strategic wellbeing of the Halton Tennis Centre (HTC), whilst also ensuring its financial sustainability as an asset for the local community to enjoy. In addition, we offer a willingness to help people when they are unable to afford to play, through supporting bursaries for both adults and children. Some 30 children benefit each term, through the Aspirantes programme for Under 7s and older children in our new PRO V3 programme for aspiring young professionals to the tune of £25k per year. We also embedded education/life skills learning into the junior sessions through the 4 Rs programme included in all coaching (Respect, Responsibility, Resilience & Reflection). We support free access and training for local young talented athletes of all sports through free access to our health and fitness facilities and trainers.

We provide tennis for those with disabilities (both physical and mental health) through different activities including daytime festivals of tennis at no charge, working with the South Bucks Schools Sport partnership, for local school children at special needs schools; over 500 participants enjoyed these festivals each year. We have maintained our disability tennis squad sessions with the Downs's syndrome, Visually Impaired and Special Education Needs being particularly successful, both adults and children. As a result, we continue to attract grant funding to support the activities

We are very proud to be a community-based asset for everyone to access.

Every week we hold free open club sessions (Rusty Rackets) on a Thursday & Saturday for both visitors, potential members and members to bring friends and relatives to try tennis free of charge to hit some balls and have fun. We continue to offer a PAYG for non-members and coaching sessions for new to tennis branded GTAG (give tennis a go) as well as a much cheaper GTAG membership and "Parent" membership to help families play with their children. Parents of younger children age up to 8 are encouraged to go on court with their children (Free of charge). The centre continues to examine opportunities to encourage girls' into playing and enjoying tennis: and we are especially pleased with the growing girl's section in its junior membership and junior club. Wellbeing and health are encouraged through our open weekly Cardio tennis session run by the coaches which we plan to expand further in 2020 and include our gym members and as a PAYG option.

We provide 15 social tennis sessions each week to suit a range of ages and abilities for both members and PAYG customers and 12 different social competitive activities. We offer competitive tennis through 58 different adults teams including mixed and veterans plus 13 Junior teams and 55 Junior coaching groups from age 2-18.

Our aims, including changes we seek to make through our activities are articulated in the Halton Vision, but in essence our Objective is to offer the "Complete Learning Experience" through a strategy of diversification of activities and integration of our culture/ethos attitudes and behaviours.

This year we welcomed Bucks County Cricket Office to Halton and look forward to integrating cricket into the Halton portfolio of opportunities as the local children are now able to play and train all year round using our indoor facilities.

By way of explanation of the main objectives for the year and strategies for achieving them, they were to

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

continue to provide a thriving environment for the various activities taking place and ensure that the quality and customer care were maintained at a high level to ensure the HTC Vision was being delivered. We continue to heavily invest resources in disability tennis & delivering coaching to 10+ external sites/schools including large scale annual free taster sessions in many local primary schools for over 600 children.

**Achievements and performance**

A review of our charitable activities has been carried out by the Trustees; below is a review of performance against objectives.

The past year has been successful, both in terms of remaining financially stable, notwithstanding the recent challenges posed by Covid-19, investment in new facilities and maintaining our reserves, but also operationally by continuing to grow our tennis offerings and improving our existing facilities. We have fielded 58 competitive adult teams over the year and 13 junior teams and again support our regularly competing juniors and are by far and away the best facility within Buckinghamshire in this respect.

This year has again been very successful, with disability tennis - especially the Downs Syndrome groups, Visually Impaired and also the junior and mini tennis sections thriving well. We have seen continued success in our off-site activity; we provide coaching at 10 local schools and supporting the coaching at another local club; over 1000 children receive tuition each week as well as over 300 at the holiday camps and our Easter camps.

Our gym continues to evolve to offer more activities (especially the studio classes) and maintained its membership, to support both performance players and other local clubs/sports with its specialist training & rehabilitation offerings. All the classes are popular and open to the public.

We have 15 coaches trained in delivery of disability tennis and work closely with Stoke Mandeville hospital and sports stadium and Wheel power.

Adult tennis for the local community has continued with a wide age group enjoying the facilities. Rusty Rackets has been heavily promoted to encourage people back into sport, with free taster places being offered all year round. Additional ongoing free coaching and social tennis support sessions have also been introduced to ensure the joining experience is successful.

The High-Performance tennis activity has flourished with superb on court results with numerous players from local clubs accessing our squads and the launch of PRO V3 to support aspiring professional players with financial and environmental support. 2 of our female players achieved their ambition of playing at Wimbledon in 2019.

We were proud to again be selected to host a prestigious Tennis Europe U12 and a National U12/14 Grade 2 event for juniors as well as a new ITF (International Tennis Federation) Seniors event. Our funding and status as an LTA accredited Local Player development funded centre has continued for another year focussing on U12 age group.

The RAF continues to host their training and tournament programme, match & practice sessions at Halton, including the main championships in June as a prelude to the Inter Services at Wimbledon. Our coaching team has been active throughout the year running weekend training for them.

**Public benefit**

HTC is acutely aware of its place in the wider community. Most of its staff, members and casual users live within 10 miles of the Centre and we encourage people to cycle. We offer full recycling facilities for materials used at the Centre, and we continue to be proactive in reducing the plastic cup use in the gym, with a tap water system and a wood burner to heat the clubhouse.

We continue to invest in staff training and development supporting their learning and growth across a wide range of activities and provide employment opportunities to over 60 people.

We work hard to ensure that as many adults and children have the chance to play tennis at Halton and promote

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

access to a healthy lifestyle for the local community. The inclusion of Physio and sports massage facilities as well as a bicycle rental and repair facility has been very popular. We allow access to talented children to play regardless of their ability to pay. All comers are welcome to our many holiday camps for children which have been extended to include multi-sport activities and longer hours.

Our Easter and Summer school holiday camp activity has again been successful and over 300 children attended over the 8 weeks, including multisport camps to encourage a wider audience to participate in healthy activity. The camps are open to non members and are actively promoted in the local community. Coaching is always available to non members. We are also building an accommodation option for the children who wish to train early mornings.

Our mini tennis and toddler tennis (sporty tots) continue to be one of our major success stories, utilizing the 3 indoor mini courts and 4 outdoor mini courts as well as priority access to other indoor courts to ensure they can play all year round. In 2019 we invested further into the mini tennis age group and toddler tennis (sporty tots) has been an outstanding growth area for us with a large number of regular weekly players. As indicated elsewhere in this report, young players really form the heart of the Centre. We are held up by the LTA as a great example of the "Ecology of a successful Performance Centre in a club environment" and regularly receive calls of help from other clubs.

As the home for RAF tennis, the centre provides for the "efficiency" of the Royal Air Force, in terms of fitness, team development, grit and courage and enhanced retention through the release of stresses and strains not least around the operational deployments.

In addition, HTC has again raised money for different charities such as the Florence Nightingale Hospice, PACE and Give it Your Max, MacMillan Cancer.

**Financial review**

Details of principal funding sources and how expenditure has supported key objectives is appended below.

The principal sources of funding are from membership subscriptions and coaching incomes from parents. We also receive a grant from the LTA of some £5,000 to support local player development training for talented children.

The LTA grant helps enable us to provide the outstanding nationally recognised coaching and training programme. Indoor tennis is very expensive and challenging to remain sustainable. However holistically all the elements are intertwined and inter dependent upon each other.

The Statement of Financial Activities shows net expenditure of £129,953 (2019: net expenditure of £48,506) for the year and our reserves stand at £955,560 (2019: £1,085,513) in total.

The Trustees consider the financial position of the Charity to be satisfactory.

**Reserves policy**

The Trustees have determined that they will seek to maintain 2 key financial ratios at or above an agreed minimum (current assets/current liabilities and net current assets/long term liabilities) to ensure our sustainability, cashflow and ability to invest/take advantage if the opportunity arises. The club is in a strong position with its facilities all in good condition. On average, the club needs to replace £100k of assets each year, albeit a significant element is only required every 25 years (domes). The domes will likely be replaced with a more permanent structure between 2025 and 2030.

Whilst many charities express their free reserve position as a multiple of their monthly costs, the current level of reserves provides the Trustees with sufficient reassurance and more than sufficient cover for its regular operations.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Structure, governance and management**

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

In line with the guidance from the Charities Commission, we have focused on 3 new areas: Succession planning/staff training, GDPR and Procurement

We have invested in a significant review of our Cyber Security activities and achieved the Cyber Essentials Plus certification which includes a significant period of staff training. This has been recognised by the LTA and promoted widely to over 2000 tennis clubs in the UK.

The procedure for appointing and training new trustees is dealt with by the existing Board of Trustees. The Board review the existing situation of the charity and the role the retiring trustee fulfilled, before looking at the skills and competencies required in replacing them. Advertisements will be placed in appropriate publications and word of mouth.

Induction and training is provided via on the job training by the existing Chairman with a view to the history/background of the Charity and Centre and its vision/aims and to discuss expectations re role and what they can bring to the charity. Background copies of Board meetings and the Constitution and other relevant documentation are provided.

The organisational structure currently comprises of 8 trustees, one of whom is nominated as Chairman for a period of 12 months. Decisions are made at minuted Board meetings which take place quarterly, as well as at the AGM. It is our intention to maintain the number between 8 - 12 Trustees.

The Charity has a relationship with the RAF Tennis Association, and the LTA, both of whom use the facilities from time to time. The Charity role as HTC is the provision of facilities.

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The Charity is constituted under a Memorandum of Association and is a registered charity number 1115040.

The Charity brings together the activities of Halton Village Lawn Tennis Club (HVLTC) and the Royal Air Force Lawn Tennis Association (RAF LTA) into a mutually reinforcing, forward looking organisation. The facilities are also open to the public including the Pavilion cafe to use and hire, and all classes and coaching activities are open to non members. HTC provides members of the HVLTC with a high quality location for their civilian club and a springboard for excellence through the LTA Performance Tennis and the RAF LTA with a high quality facility, which they regard as their "home" site for RAF tennis competitions and matches. The provision of tennis for those with disabilities continues to be a significant activity with strong growth in activity over the past 12 months. As well as running groups and individual sessions during the week, we provide tennis festival days at Halton each year for local SEN (special needs schools) offering tennis & a day out of school for up to 60 children from up to 8 schools each time. We have just agreed to increase the number of festivals which are run free of charge as well as moving into multisport choice for them. We work closely with both the Tennis Foundation having secured a grant to support these activities as well as with the local SEN schools Sport partnership manger.

HTC has a long lease on the site from the RAF LTA, at a peppercorn rate, in lieu of the effective management of the site and its facilities.

The Charity provides a strong learning environment, through the Everyball Coaching team including education and schooling opportunities for young players who wish to focus on tennis as a career, from age 11 upwards, using a mixture of direct teaching from tutors and distance learning with Oxford Home schooling.

We deliver tennis to over 10 local schools as we seek to promote tennis and its role in a healthy lifestyle. We anticipate the school relationships flourishing further in respect of both a full time tennis/education mix and continue to see students applying for scholarships to USA colleges. For those who have left education, the Charity offers an opportunity to advance in the field of tennis coach education, with the Coaching

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

Apprenticeship scheme. Gap Year opportunities are also offered to A level students to work at the Centre as well as numerous work experience opportunities for GCSE students and Placement year programme for university students. Our learning body called Chiltern Institute of Learning & Development continues to flourish and bring together coaches and trainers across all sports in the area utilising our conference room.

**Plans for Future Periods**

The Year ending 31 March 2020 included some 3 weeks of financial impact posed by Covid-19 with the business closing down on the 23rd March and remaining closed for approx. 2 months.

Our forecast income for the coming 12 months is approx. £500k, with an anticipated small loss or breakeven operational result. However, much will depend on events and decisions outside of our control with a worse case potential loss of @£100k region.

We have been fortunate to benefit from the £25k grant for the hospitality industry to offset our business rates and also support from the LTA (who have also provided financial support to our coaches).

Particularly hard hit is our catering operation with all staff furloughed and the gym /health which has remained closed for much longer and there is a clear reticence to partake in indoor activities.

Having invested considerably in facilities over the past 2 years, we were anticipating a very strong rental income year, and as such this investment has yet to start its return.

We have applied for and received a CBIL of £250k in anticipation of choppy waters over the next 12 months. It will enable us to still think longer term in our decision making.

As a Board we will continue to support our public image on the community aspect of how we promote ourselves to reflect better the wide nature of our activities. We will continue our leadership style that has brought us success over a long period and continuous growth over the past 15 years whilst blending in a renewed focus on 4 areas: sustainability, succession planning, governance and internal controls.

We have commissioned a review of our Carbon Footprint with a view to embarking on a carbon neutral journey. We have taken an immediate step to change our electric supplier to Bryt Energy who provide only 100% renewable sourced energy. We are the 1st tennis club in the UK to undertake such a project.

This coming year we will be applying to become one of the LTAs new tennis coach education centres to deliver coach education courses

We are planning to improve our disability access to the main clubhouse building and install a permanent sloped ramp access/egress and a new dedicated toilet facility. This also is representative of the increased activity we are experiencing.

We aim to continue building the club environment feel for all participants as a social enterprise (members and non-members) with a focus on tennis and health. We have produced a Vision created by all staff through a consultation process and will be updating our Risk Register to reflect the challenges of the future such as Covid-19 has presented us.

We continue to act as the LTA hub for tennis, hosting match play events, county training and tournaments including the high profile European U12 event. Our ambition is to make our facilities and coaching expertise as widely available as possible; we have upgraded all our changing facilities in 2019/20.

We are continuing to focus on the younger age groups activities and facilities improvements & plan to increase tennis opportunities at the early ages of 4 - 5 age group as well as toddler tennis for age 2+.

We will continue to support other local and national Charities such as PACE centre for severely disabled children & the Florence Nightingale Hospice. We continue our bursary for long standing members who find themselves in financial difficulties in the current economic situation. Additional voluntary funding from members is also provided to top up the costs of performance players when required as well as a KTDA (keep



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

the dream alive) monthly raffle which raises some 2k per year.

Welcoming players new to the game or returning after a break (many haven't played since school/having children) is a key focus for us every year through our Rusty Rackets and New Member programme providing weekly coaching free of charge. Coaching is available to non members.

We have completed a major investment in additional facilities with an extension of the clubhouse, including meeting rooms, kitchen extension and additional space for the caretaker in the flat being an ongoing investment recouping some £20k pa.

In due course, we hope to purchase additional land adjacent to the centre when it becomes available, to primarily support additional tennis courts and car parking as well as a wider multi-sport set of activities including cricket. Investment in making the facilities warm & welcoming and beautiful / landscaping and gardens will continue over the next 12 months, albeit caution will be the watchword as cashflow is challenged by the Covid-19 situation.

**Tangible fixed assets for use by the Charity**

Details of movements in fixed assets are set out in the notes to the accounts.

**Directors and Trustees**

All directors of the company are also Trustees of the Charity, and there are no other Trustees. All the Trustees named on page 1 served throughout the period. The Board has the power to appoint additional Trustees as it considers fit to do so.

Two of the directors are original appointees at the time of the HTC's creation. They are a well-balanced grouping and utilise individual skills well. They have a broad range of business and Public service skills. Within their area of expertise, they continue to enhance their skills as trustees and directors.

**Risk management**

The Trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks. The recent Covid-19 situation has highlighted the additional need to explore external wider geopolitical environmental risks to the centre that are beyond our control but can have a significant impact.

The Risk Register is reviewed at each Board meeting and includes a review of trustees and succession planning for both trustees and the executive.

Our new (2019) Procurement Policy and processes are now embedded to ensure we maintain transparent and credible decision making, especially for our higher value purchases.

Safeguarding of Vulnerable Young Adults has also been highlighted as a key risk by the LTA and appropriate steps (policies/procedures and communication) have been put in place. HSAW and Safeguarding are a fixed agenda item at all Board meetings, the Tennis members committee meetings as well as the internal weekly operational meeting

The announcement of the closure of RAF Halton in 2025 remains an opportunity and a threat and has been taken on board by the trustees as it will cause a significant impact to the local community not least with the planned additional housing; we are working with the local community and authorities to ensure that our voice is heard in any decision making.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**Statement of Trustees responsibilities**

The Trustees (who are also directors of Halton Tennis Centre for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

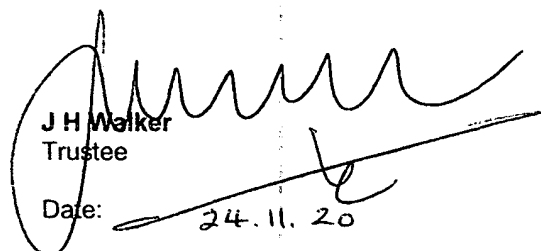
**Provision of information to Auditor**

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees, on and signed on their behalf by:

  
J H Walker  
Trustee  
Date: 24.11.20

**HALTON TENNIS CENTRE**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HALTON TENNIS CENTRE**

**Opinion**

We have audited the financial statements of Halton Tennis Centre (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HALTON TENNIS CENTRE (CONTINUED)**

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF HALTON TENNIS CENTRE (CONTINUED)**

**Auditors' responsibilities for the audit of the financial statements**

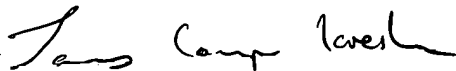
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**James Cowper Kreston**  
Chartered Accountants and Statutory Auditor  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

Date: 1 December 2020

James Cowper Kreston are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Charitable activities	2	51,022	1,021,156	1,072,178	1,154,298
Investments	3	-	569	569	444
<b>Total income</b>		<b>51,022</b>	<b>1,021,725</b>	<b>1,072,747</b>	<b>1,154,742</b>
<b>Expenditure on:</b>					
Charitable activities	4	85,453	1,117,247	1,202,700	1,203,248
<b>Total expenditure</b>		<b>85,453</b>	<b>1,117,247</b>	<b>1,202,700</b>	<b>1,203,248</b>
<b>Net (expenditure)/income</b>		<b>(34,431)</b>	<b>(95,522)</b>	<b>(129,953)</b>	<b>(48,506)</b>
Transfers between funds	12	23,496	(23,496)	-	-
<b>Net movement in funds</b>		<b>(10,935)</b>	<b>(119,018)</b>	<b>(129,953)</b>	<b>(48,506)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		23,456	1,062,057	1,085,513	1,134,019
Net movement in funds		(10,935)	(119,018)	(129,953)	(48,506)
<b>Total funds carried forward</b>		<b>12,521</b>	<b>943,039</b>	<b>955,560</b>	<b>1,085,513</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 26 form part of these financial statements.

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05783705**

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	8	678,553	829,758
		<u>678,553</u>	<u>829,758</u>
<b>Current assets</b>			
Stocks		3,000	5,981
Debtors	9	27,341	27,345
Cash at bank and in hand		449,608	514,744
		<u>479,949</u>	<u>548,070</u>
Creditors: amounts falling due within one year	10	(124,990)	(192,376)
<b>Net current assets</b>		<u>354,959</u>	<u>355,694</u>
<b>Total assets less current liabilities</b>		<u>1,033,512</u>	<u>1,185,452</u>
Creditors: amounts falling due after more than one year	11	(77,952)	(99,939)
<b>Total net assets</b>		<u><u>955,560</u></u>	<u><u>1,085,513</u></u>
<b>Charity funds</b>			
Restricted funds	12	12,521	23,456
Unrestricted funds	12	943,039	1,062,057
<b>Total funds</b>		<u><u>955,560</u></u>	<u><u>1,085,513</u></u>

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05783705**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.


The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

  
.....  
J H Walker  
Trustee  
Date: 24.11.20

The notes on pages 16 to 26 form part of these financial statements.



**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		2020 £	2019 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	15	<b>31,953</b>	157,553
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<b>(65,614)</b>	(173,113)
<b>Net cash used in investing activities</b>		<b>(65,614)</b>	(173,113)
<b>Cash flows from financing activities</b>			
Repayments of borrowing		<b>(31,475)</b>	(18,975)
<b>Net cash used in financing activities</b>		<b>(31,475)</b>	(18,975)
<b>Change in cash and cash equivalents in the year</b>		<b>(65,136)</b>	<b>(34,535)</b>
Cash and cash equivalents at the beginning of the year		<b>514,744</b>	549,279
<b>Cash and cash equivalents at the end of the year</b>	16	<b>449,608</b>	514,744

The notes on pages 16 to 26 form part of these financial statements

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Halton Tennis Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Company status**

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**1.3 Going concern**

The Trustees have considered the impact of the global Covid-19 pandemic on the ability of the charity to continue trading for the foreseeable future. This review has included considering the impact of the pandemic to the date of signing the financial statements and updating financial projections and performing rigorous stress testing on these projections in respect of income and the charity's supply chain. Based on this review and taken together with existing financing facilities the Trustees believe that the financial statements have been prepared appropriately on the going concern basis.

**1.4 Income**

Income is mainly derived from subscriptions and the running of the tennis centre.

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Incoming resources are deferred where subscription income is received in respect of future periods.

**1.5 Expenditure**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation on activities.

All expenditure is inclusive of irrecoverable value added tax.

**HALTON TENNIS CENTRE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting policies (continued)**

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Tennis Courts and Dome	- 10% to 15% straight line
Gym Equipment	- 10% to 25% straight line
General Facilities	- 10% to 33% straight line

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.11 Stocks**

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

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**1. Accounting policies (continued)**

**1.12 Critical accounting estimates and areas of judgement**

The preparation of the financial statements requires the charity to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements.

**Tangible fixed assets (note 8)**

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values may vary depending on a number of factors.

**2. Income from charitable activities**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Tennis subscriptions	-	175,860	175,860	186,298
Tennis court income	-	82,799	82,799	82,323
Gym subscriptions	-	169,955	169,955	176,905
Gym income	-	29,193	29,193	30,913
Catering income	-	148,641	148,641	170,115
Miscellaneous income	-	29,573	29,573	23,697
LTA HPC funding	-	114	114	13,650
Conference room hire	-	18,383	18,383	17,265
EBI income	-	366,638	366,638	401,980
Disability grant	16,865	-	16,865	15,856
Players accounts	34,157	-	34,157	35,296
	<u>51,022</u>	<u>1,021,156</u>	<u>1,072,178</u>	<u>1,154,298</u>
Total 2019	<u>62,752</u>	<u>1,091,546</u>	<u>1,154,298</u>	

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**3. Investment income**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest received	569	569	444
	<u>569</u>	<u>569</u>	<u>444</u>
Total 2019	<u>444</u>	<u>444</u>	

**4. Analysis of expenditure on charitable activities**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Facilities maintenance	-	137,626	137,626	115,734
Direct tennis expense	85,453	32,897	118,350	124,385
Direct gym expenses	-	5,577	5,577	10,357
Catering	-	172,864	172,864	184,179
Administration	-	230,272	230,272	181,262
Utilities	-	56,576	56,576	55,809
Promotions, advertising & marketing	-	21,123	21,123	7,047
Training	-	1,320	1,320	1,781
Sundry expenses	-	22,170	22,170	51,885
Depreciation	-	216,820	216,820	220,817
Bank interest & charges	-	9,721	9,721	8,277
EBI costs	-	210,281	210,281	241,715
	<u>85,453</u>	<u>1,117,247</u>	<u>1,202,700</u>	<u>1,203,248</u>
Total 2019	<u>96,717</u>	<u>1,106,531</u>	<u>1,203,248</u>	

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**5. Auditors' remuneration**

	2020 £	2019 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	2,200	2,200
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	<u>4,400</u>	<u>4,400</u>

**6. Staff costs**

	2020 £	2019 £
Wages and salaries	401,515	406,590
Social security costs	10,656	11,402
	<u>412,171</u>	<u>417,992</u>

The average number of persons employed by the Charity during the year was as follows:

	2020 No.	2019 No.
Permanent employees (not including casual labour)	<u>5</u>	<u>5</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020 No.	2019 No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	<u>-</u>	<u>1</u>

During the year £69,096 (2019: £75,498) was paid in remuneration and benefits to key management personnel.

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, expenses totalling £385 were reimbursed or paid directly to 2 Trustees (2019 - £NIL).

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**8. Tangible fixed assets**

	Furniture, fittings and equipment £
<b>Cost or valuation</b>	
At 1 April 2019	2,841,260
Additions	65,615
	<hr/>
At 31 March 2020	2,906,875
	<hr/>
<b>Depreciation</b>	
At 1 April 2019	2,011,502
Charge for the year	216,820
	<hr/>
At 31 March 2020	2,228,322
	<hr/>
<b>Net book value</b>	
At 31 March 2020	678,553
	<hr/> <hr/>
At 31 March 2019	829,758
	<hr/> <hr/>

**9. Debtors**

	2020 £	2019 £
Trade debtors	17,236	17,380
Other debtors	1,039	361
Prepayments and accrued income	9,066	9,604
	<hr/>	<hr/>
	27,341	27,345
	<hr/> <hr/>	<hr/> <hr/>

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**10. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Other loans	9,487	18,975
Trade creditors	1,996	54,128
Other taxation and social security	-	4,475
Other creditors	13,432	29,999
Accruals and deferred income	100,075	84,799
	<u>124,990</u>	<u>192,376</u>
	2020 £	2019 £
Deferred income at 1 April 2019	60,243	81,548
Resources deferred during the year	52,990	60,243
Amounts released from previous periods	(60,243)	(81,548)
	<u>52,990</u>	<u>60,243</u>

**11. Creditors: Amounts falling due after more than one year**

	2020 £	2019 £
Other loans	77,952	99,939

Other loans include an amount due to the LTA which will be repaid over 7 years in bi-annual instalments, with a repayment of £6,059 due every six months. Repayments are due every six months on 15 August and 15 February.

There is an additional loan with the LTA, which is being repaid on a bi-annual basis, with a repayment of £3,429 due every six months. Repayments are due every six months on 15 August and 15 February.

The total loan balance due to the LTA as at 31 March 2020 is £47,439 (2019: £66,414). This has been split between creditors payable in less than one year and more than one year.

The remainder of the other loan balance relates to loans from members amounting to £40,000 (2019: £52,500).



**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
Reserves	1,062,057	1,021,725	(1,117,247)	(23,496)	943,039
<b>Restricted funds</b>					
Disability Grant	12,914	16,865	(21,173)	-	8,606
Players Accounts	10,542	34,157	(64,280)	23,496	3,915
	<u>23,456</u>	<u>51,022</u>	<u>(85,453)</u>	<u>23,496</u>	<u>12,521</u>
<b>Total of funds</b>	<u>1,085,513</u>	<u>1,072,747</u>	<u>(1,202,700)</u>	<u>-</u>	<u>955,560</u>

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
Reserves	1,106,598	1,091,990	(1,106,531)	(30,000)	1,062,057
<b>Restricted funds</b>					
LTA HPC Funding	(4,800)	11,600	(6,800)	-	-
Disability Grant	11,222	15,856	(14,164)	-	12,914
Players Accounts	20,999	35,296	(75,753)	30,000	10,542
	<u>27,421</u>	<u>62,752</u>	<u>(96,717)</u>	<u>30,000</u>	<u>23,456</u>
<b>Total of funds</b>	<u>1,134,019</u>	<u>1,154,742</u>	<u>(1,203,248)</u>	<u>-</u>	<u>1,085,513</u>

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
General funds	1,062,057	1,021,725	(1,117,247)	(23,496)	943,039
Restricted funds	23,456	51,022	(85,453)	23,496	12,521
	<u>1,085,513</u>	<u>1,072,747</u>	<u>(1,202,700)</u>	<u>-</u>	<u>955,560</u>

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
General funds	1,106,598	1,091,990	(1,106,531)	(30,000)	1,062,057
Restricted funds	27,421	62,752	(96,717)	30,000	23,456
	<u>1,134,019</u>	<u>1,154,742</u>	<u>(1,203,248)</u>	<u>-</u>	<u>1,085,513</u>

The LTA HPC funding is a restricted grant to aid high performing children to excel through specialised coaching.

The disability grant is to provide tennis activities for people with disabilities.

Players account is to provide funding for EBT courses, individual lessons, and travelling costs for the tournaments.

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	678,553	678,553
Current assets	12,521	467,428	479,949
Creditors due within one year	-	(124,990)	(124,990)
Creditors due in more than one year	-	(77,952)	(77,952)
<b>Total</b>	<b>12,521</b>	<b>943,039</b>	<b>955,560</b>

**Analysis of net assets between funds - prior period**

	Restricted funds 2019 £	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	-	829,758	829,758
Current assets	23,456	524,614	548,070
Creditors due within one year	-	(192,376)	(192,376)
Creditors due in more than one year	-	(99,939)	(99,939)
<b>Total</b>	<b>23,456</b>	<b>1,062,057</b>	<b>1,085,513</b>

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	2020 £	2019 £
Net expenditure for the period (as per Statement of Financial Activities)	(129,953)	(48,506)
<b>Adjustments for:</b>		
Depreciation charges	216,820	220,817
Decrease/(increase) in stocks	2,981	(954)
Decrease/(increase) in debtors	4	(1,323)
Decrease in creditors	(57,899)	(12,481)
<b>Net cash provided by operating activities</b>	<b>31,953</b>	<b>157,553</b>

**HALTON TENNIS CENTRE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**16. Analysis of cash and cash equivalents**

	2020 £	2019 £
Cash in hand	449,608	514,744
<b>Total cash and cash equivalents</b>	<b>449,608</b>	<b>514,744</b>

**17. Analysis of changes in net debt**

	At 1 April 2019 £	Cash flows £	At 31 March 2020 £
Cash at bank and in hand	514,744	(65,136)	449,608
Debt due within 1 year	(18,975)	9,488	(9,487)
Debt due after 1 year	(99,939)	21,987	(77,952)
	<b>395,830</b>	<b>(33,661)</b>	<b>362,169</b>

**18. Controlling party**

The charity is controlled by its Trustees as listed on page 1.