

Limited Liability Partnership Registration No. OC417849 (England and Wales)

COACHING FOR ALL TENNIS LLP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
PAGES FOR FILING WITH REGISTRAR

COACHING FOR ALL TENNIS LLP

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COACHING FOR ALL TENNIS LLP

ACCOUNTANTS' REPORT TO THE MEMBERS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF COACHING FOR ALL TENNIS LLP FOR THE YEAR ENDED 5 APRIL 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Coaching For All Tennis LLP for the year ended 5 April 2023 which comprise, the balance sheet and the related notes from the limited liability partnership's accounting records and from information and explanations you have given us.

This report is made solely to the limited liability partnership's members of Coaching For All Tennis LLP, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Coaching For All Tennis LLP and state those matters that we have agreed to state to the limited liability partnership's members of Coaching For All Tennis LLP, as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Coaching For All Tennis LLP and its members as a body, for our work or for this report.

It is your duty to ensure that Coaching For All Tennis LLP has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Coaching For All Tennis LLP. You consider that Coaching For All Tennis LLP 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 financial statements of Coaching For All Tennis LLP. 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 financial statements.

Kirk Rice LLP

29 November 2023

Victoria House
178-180 Fleet Road
Fleet
Hampshire
GU51 4DA

COACHING FOR ALL TENNIS LLP

BALANCE SHEET

AS AT 5 APRIL 2023

| | | 2023 | | 2022 | |
|---|-------|---------|---------|---------|--------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 4 | | 5,635 | | 16,994 |
| Current assets | | | | | |
| Cash at bank and in hand | | 1,691 | | 3,516 | |
| Creditors: amounts falling due within one year | 5 | (4,058) | | (2,982) | |
| Net current (liabilities)/assets | | | (2,367) | | 534 |
| Total assets less current liabilities and net assets attributable to members | | | 3,268 | | 17,528 |
| Represented by: | | | | | |
| Loans and other debts due to members within one year | 6 | | | | |
| Amounts due in respect of profits | | | 3,268 | | 17,528 |

The members of the limited liability partnership have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 5 April 2023 the limited liability partnership was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) relating to small limited liability partnerships.

The members acknowledge their responsibilities for complying with the requirements of the Act (as applied to limited liability partnerships) with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships regime.

The financial statements were approved by the members and authorised for issue on 29 November 2023 and are signed on their behalf by:

Mr W Pistorius
Designated member

Mrs K Pistorius
Designated Member

Limited Liability Partnership Registration No. OC417849

COACHING FOR ALL TENNIS LLP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Limited liability partnership information

Coaching For All Tennis LLP is a limited liability partnership incorporated in England and Wales. The registered office is 35 Elm Road, Cranleigh, Surrey, GU6 8UG.

The limited liability partnership's principal activities are disclosed in the Members' Report.

1.1 Accounting convention

These financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" issued in December 2021, together with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the limited liability partnership. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents the amounts recoverable for tennis coaching services provided to clients and is recognised in line with the provision of these services.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---------------------|----------------|
| Plant and equipment | 20% on cost |
| Computers | 33.33% on cost |
| Motor vehicles | 20% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account.

1.4 Impairment of fixed assets

At each reporting period end date, the limited liability partnership reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the limited liability partnership estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

COACHING FOR ALL TENNIS LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies (Continued)

1.6 Financial instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument.

Basic financial assets

Debtors do not carry interest and are stated at their nominal value. Appropriate allowances for estimated irrecoverable amounts are recognised in the Profit and Loss account when there is objective evidence that the asset is impaired.

Basic financial liabilities

Creditors are not interest bearing and are included at their nominal value.

2 Employees

The average number of persons (excluding members) employed by the partnership during the year was:

| | 2023 Number | 2022 Number |
|-------|----------------|----------------|
| Total | - | - |
| | ===== | ===== |

3 Members' remuneration

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Members' remuneration comprises: | | |
| Remuneration under participation rights | 32,050 | 47,250 |
| | ===== | ===== |

COACHING FOR ALL TENNIS LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

4 Tangible fixed assets

| | Plant and equipment | Computers | Motor vehicles | Total |
|------------------------------------|------------------------|-----------|----------------|---------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 6 April 2022 | 7,091 | 4,769 | 20,700 | 32,560 |
| Additions | 593 | 368 | - | 961 |
| Disposals | - | - | (9,752) | (9,752) |
| At 5 April 2023 | 7,684 | 5,137 | 10,948 | 23,769 |
| Depreciation and impairment | | | | |
| At 6 April 2022 | 3,246 | 3,800 | 8,520 | 15,566 |
| Depreciation charged in the year | 1,478 | 851 | 3,165 | 5,494 |
| Eliminated in respect of disposals | - | - | (2,926) | (2,926) |
| At 5 April 2023 | 4,724 | 4,651 | 8,759 | 18,134 |
| Carrying amount | | | | |
| At 5 April 2023 | 2,960 | 486 | 2,189 | 5,635 |
| At 5 April 2022 | 3,845 | 969 | 12,180 | 16,994 |

5 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|-----------|-----------|
| Trade creditors | - | 1,182 |
| Other creditors | 4,058 | 1,800 |
| | 4,058 | 2,982 |

COACHING FOR ALL TENNIS LLP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

6 Reconciliation of Members' Interests

| | EQUITY | | DEBT | TOTAL |
|--|-----------------------------|---|----------|-----------------------|
| | Members' other interests | Loans and other debts due to members less any amounts due from members in debtors | | MEMBERS' INTERESTS |
| | Other reserves | Other amounts | Total | Total 2023 |
| | £ | £ | £ | £ |
| Members' interests at 6 April 2022 | - | 17,528 | 17,528 | 17,528 |
| Members' remuneration charged as an expense, including employment costs and retirement benefit costs | - | 32,050 | 32,050 | 32,050 |
| Loss for the financial year available for discretionary division among members | (5,173) | - | - | (5,173) |
| Members' interests after loss and remuneration for the year | (5,173) | 49,578 | 49,578 | 44,405 |
| Allocation of loss for the financial year | 5,173 | (5,173) | (5,173) | - |
| Introduced by members | - | 312 | 312 | 312 |
| Drawings on account and distributions of profit | - | (41,449) | (41,449) | (41,449) |
| Members' interests at 5 April 2023 | - | 3,268 | 3,268 | 3,268 |

7 Loans and other debts due to members

In the event of a winding up the amounts included in "Loans and other debts due to members" will rank equally with unsecured creditors.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.