

HERTFORDSHIRE LAWN TENNIS ASSOCIATION
AGGREGATED INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 30 DECEMBER 2023

	<u>Period ended</u>		<u>Year ended</u>	
	<u>31 December</u>		<u>30 September</u>	
	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<u>INCOME</u>				
LTA Registration Fees	11,078		59,950	
LTA Grants	77,500		-	
Performance	21,003		18,251	
Competitions	24,643		17,228	
Commercial	118,197		119,578	
Participation	11,329		3,177	
County Centre	44,183		38,840	
		<u>307,933</u>		<u>257,024</u>
<u>EXPENDITURE</u>				
LTA Registration Fees	200		400	
Performance	75,474		55,757	
Competitions	77,229		50,869	
Commercial	9,969		9,056	
Participation	41,103		37,658	
County Centre	58,569		44,651	
General Administration	20,842		15,650	
Marketing and Promotion	3,787		4,590	
Depreciation/ Amortisation	9,254		6,782	
Fair value adjustment to investments	3,011		-	
Corporation Tax Payable/ Provided	507		4	
		<u>299,945</u>		<u>225,417</u>
SURPLUS/ (DEFICIT) FOR YEAR		<u><u>7,988</u></u>		<u><u>31,607</u></u>

Aggregated income and expenditure account for the three entities as follows:

Hertfordshire Lawn Tennis Association
Hertfordshire LTA (Tennis Centres) Ltd
Hertfordshire LTA (Sponsorship) Ltd

HERTFORDSHIRE LAWN TENNIS ASSOCIATION
AGGREGATED BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Period ended</u>		<u>Year ended</u>	
	<u>31 December</u>		<u>30 September</u>	
	<u>2023</u>		<u>2022</u>	
	£	£	£	£
<u>FIXED ASSETS</u>				
Outdoor County Centre at Net Book Value	1		1	
Operating licences at Net Book Value	101,100		110,238	
Office Equipment at Net Book Value	2		41	
Fixtures and Fittings at Net Book value	346		423	
Investments	<u>10,000</u>		<u>10,000</u>	
		111,449		120,703
<u>LONG TERM LOANS RECEIVABLE</u>				
Club Loans	<u>1,000</u>		<u>8,000</u>	
		1,000		8,000
<u>CURRENT ASSETS</u>				
Debtors and Prepayments	2,557		12,381	
Club Loans	5,000		5,000	
Deposits and Cash	<u>368,723</u>		<u>411,160</u>	
		376,280		428,541
<u>CURRENT LIABILITIES</u>				
Corporation Tax	640		132	
Trade Creditors and accruals	32,332		93,275	
Deferred income	<u>13,011</u>		<u>29,078</u>	
		<u>45,983</u>		<u>122,485</u>
<u>NET CURRENT ASSETS</u>				
		<u>330,297</u>		<u>306,056</u>
<u>TOTAL ASSETS LESS TOTAL LIABILITIES</u>				
		<u><u>442,746</u></u>		<u><u>434,759</u></u>
<u>REPRESENTED BY:</u>				
<u>CAPITAL ACCOUNT</u>				
Accumulated Funds		434,758		403,151
Profit & Loss account		<u>7,988</u>		<u>31,607</u>
		<u><u>442,746</u></u>		<u><u>434,758</u></u>

Aggregated balance sheet for the three entities as follows:
Hertfordshire Lawn Tennis Association
Hertfordshire LTA Ltd
Hertfordshire LTA (Sponsorship) Ltd