

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2025  
FOR  
KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

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for the year ended 31 December 2025**

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# **KENT TENNIS CHARITABLE INCORPORATED ORGANISATION**

## **REPORT OF THE TRUSTEES for the year ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The object of Kent Tennis is the promotion of community participation in healthy recreation - by the development and support of tennis and padel tennis in the county of Kent, the Medway Unitary Authority and the London Boroughs of Bexley, Bromley, Greenwich and Lewisham, for the public benefit of the inhabitants of the area

#### **Significant activities**

Creating the opportunity for all members of our community to participate in recreational tennis and padel in a safe, friendly and welcoming environment - and providing encouragement for them to get active. This includes organising and delivering recreational competitive events for adults and youngsters to help keep them engaged in sport; Facilitating events for people to try tennis for the first time, including supporting the delivery of tennis in schools, parks, clubs and other community settings; Creating opportunities for those with a disability or impairment to play tennis and padel, as well as helping to remove barriers for those in areas with higher levels of deprivation; Offering financial and practical support to volunteers.

#### **Public benefit**

The trustees have reviewed the guidance and videos made available by The Charity Commission. The Trustees have taken note of the guidance on public benefit and ensured our charity has acted accordingly

#### **Social investments**

Kent Tennis CIO has a documented policy on social investment which was agreed in July 2025. This policy applies to all funding decisions, programmes, partnerships, and strategic developments undertaken by the charity that involve community engagement, grant-giving, or long-term investment. The policy is intended to support outcomes such as increased participation, reduced inequality, and building stronger communities-alongside tennis and padel development.

It is based on 5 "guiding principles" as follows:

- \* Inclusivity: Ensuring equitable access to tennis and padel for all, regardless of age, gender, background, disability or income level.
- \* Collaboration: Working with schools, clubs, charities, and local authorities to maximise impact.
- \* Sustainability: Investing in long-term solutions, including facilities, coaching, and community capacity building.
- \* Accountability: Maintaining transparency in all investments, with measurable outcomes and regular reviews.
- \* Youth and Talent Development: Supporting programmes that nurture local talent while keeping grassroots participation strong.

During 2025 we invested in programmes designed to improve access to tennis in areas of higher deprivation. We also invested in upskilling coaches to deliver tennis and padel to disabled players. And financially supported activity that helps those with visual impairment, hearing impairment, intellectual disability as well as wheelchair users to take up tennis and in some cases to enjoy competition.

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2025**

**OBJECTIVES AND ACTIVITIES**

**Grantmaking**

The charity has made financial awards and grants to players, coaches and playing venues during 2025. Each grant is made on a one-off basis. Some are intended to support opportunities to play tennis for those with disabilities and impairments - such as intellectual impairment, visual impairment, hearing impairment, wheelchair users and others with long-term health conditions such as Parkinson's or dementia.

Other grants have been made to encourage the growth of the sport in areas where there are relatively high levels of poverty and deprivation. A small number of grants were made to individuals - either (a) aspiring youngsters where the grant is intended to help meet the costs of competing in junior events, (b) where sponsors especially wish to support our young wheelchair tennis players and (c) coaches.

Those made to coaches are intended to help support them through their education and qualification, especially where there is a shortage of coaches in a geographical area, and where we are seeking to increase the diversity of the coaching workforce. Player grants are awarded based on recent playing performance and, in certain instances, on the basis of financial need.

**Volunteers**

The charity is run by its volunteers, although there is a paid professional team of 6 individuals, mostly part-time with a full-time manager.

All 10 trustees are volunteers, and the 5 committees supporting the trustees during 2025 involved about 35 additional volunteers. This is in addition to all the work done by several hundred volunteers in the individual clubs and venues and community programmes that run tennis and padel at a local level.

Volunteers are recognised throughout the year, but especially during National Volunteer Week in June each year, and via the Lawn Tennis Association Limited (LTA) Awards - in Kent and nationally where people are nominated by their peers.

# **KENT TENNIS CHARITABLE INCORPORATED ORGANISATION**

## **REPORT OF THE TRUSTEES for the year ended 31 December 2025**

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable activities**

##### **Levels of participation**

The number of adults playing tennis in Kent continues to rise year on year. In 2025, the number of adults playing rose by almost 18% to about 244,000 with the number of adults who played at least once a month increasing by about 25% to around 104,000.

The number of children playing tennis at least once a week in Kent continues to rise year on year. In 2025, the number of children playing at least weekly rose by 4% to over 26,000.

As is the position nationally, padel is a relatively new sport in Kent, and it is growing rapidly. The county's first 2 courts opened in 2021 and by the end of 2025 there were 78 courts in 26 venues, of which only 7 are traditional tennis clubs. Many more courts are being planned for 2026. Padel is more often based on a pay & play model - which is more inclusive; the emphasis on membership being far less important than in tennis. Being very popular, and with relatively few courts at present, court occupancy levels are very high - often over 80% - but we are not yet able to track participation numbers. The charity is encouraging venues to grow programmes for children, to work towards gender parity in terms of participation and ensure their venue is accessible for those with a disability. We have also trialled walking padel.

##### **Open Court programme - for those with a disability, impairment or a long-term health condition**

The number of traditional clubs and venues providing specialist sessions for those with a disability or health condition rose from 21 in 2023, 24 in 2024 to 40 in 2025. In addition there are now 40 non-traditional settings - such as care homes, schools and community groups running some form of tennis programme for those with a disability or long-term health condition. The number of players benefitting from these sessions almost doubled in the year to just under 800.

##### **Equity, Diversity & Inclusion**

The charity created its first EDI Action Plan in the spring of 2024 and published its first report on progress in January 2025. Each year we publish a report on progress made as we publish the Action Plan for the subsequent year. Achievements in 2025 include:

- \* Spent around £66,500 on initiatives to improve equity etc.
- \* Re-designed our annual awards celebration to make it genuinely inclusive, and used it to showcase many inclusive activities.
- \* Funded targeted interventions to improve access to tennis for under-represented groups - women & girls, the LGBTQ+ community, disabled people and those from ethnically diverse backgrounds.
- \* Created programmes in areas where tennis was difficult to access - such as Thanet, Isle of Sheppey and Lewisham.
- \* Increased our use of data analytics to help us target activity and funding to areas of greatest need.

##### **Competitions**

The charity runs the Kent League, providing separate summer and winter leagues in which 63 tennis clubs and venues participated, involving 814 teams and an estimated 4616 individuals.

The charity also ran the Kent County Tennis Championships in which 477 players participated, of which 405 were aged 18 or under. This is one of the largest county championships in the country. As part of this event, the charity also ran an "Inclusive Festival" for those with a disability or impairment and 26 people participated. In 2025 we partnered with Essex to run our inaugural Wheelchair Tennis County Championships.

The charity held its second County Padel Championships with the Open Men's & Women's Open doubles events and Over 50s Men's and Women's doubles events attracting a total of 98 pairs. A few weeks later a further 32 pairs took part in the Mixed doubles event

##### **Schools Competitions**

The number of schools delivering tennis in the county continues to grow. In support of this, the charity runs competitions for children from both primary and secondary schools. An increasing emphasis has been placed on encouraging schools within the State sector to enter these - and building on success in 2024, more did so again in 2025, representing 63% of the entrants.

**KENT TENNIS CHARITABLE INCORPORATED  
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**REPORT OF THE TRUSTEES  
for the year ended 31 December 2025**

**Coaches**

There is a national shortage of qualified coaches. Whilst the number of coaches registered in the county did increase, there remains a significant imbalance in the number of male and female coaches. At the year end, an estimated 24% were female, up from 20% in 2024. The charity made efforts to encourage more females to start taking qualifications and some female-only subsidised courses were provided. In 2026 we will launch our first Workforce Plan - covering coaches and officials - and continuing to attract female coaches will be one of several priorities. The charity is also encouraging more people from a diverse ethnic background to start seeking a coaching qualification, and is providing some financial support in this area.

**Officials**

The charity made significant strides in 2025 in addressing a shortage of officials. We have recruited a number of court supervisors but there remains a shortage of qualified referees. Again efforts have been made to improve diversity in terms of the ethnic mix of the officials but there remains more work to do. The gender balance is already good.

**Achievements against objectives set.**

In November 2024 the charity agreed a detailed plan of priorities for 2025 - areas for improvement or change. Progress against that plan has been tracked and monitored by the Board of Trustees.

In addition, the charity continued to deliver "business as usual" - the activities that happen every year.

**Fundraising activities**

The charity continues to raise funds via a Supporters Club, and through commercial partners. The level of income raised from commercial partners has increased from a historic average of around £37,000 annually to £165,000 in 2025.

**Investment performance**

The only investments held by the charity are funds placed on bank deposit - so the returns were at normal commercial rates.

**Internal and external factors**

**Principal Risks**

There are no significant risks at present. The charity maintains a comprehensive risk register that is reviewed regularly, and at current level of risk is comfortably within the "risk appetite" of the trustees.

**FINANCIAL REVIEW**

**Financial position**

The figures provided in the Statement of Financial Activities report show the position from 01/01/2025 to 31/12/2025.

The charity received £102,000 from Lawn Tennis Association Ltd in order to perform its core role in overseeing tennis in the county. It also received £165,000 from sponsors and donors, £16,800 from membership fees and £4,325 from the Supporters Club.

Income from competition and tournament entry fees was largely balanced out by the associated costs of providing those activities.

The largest costs of the charity are staff costs - providing specialist skills in running competitions and tournaments - including for schools and those with disabilities; coaching and supporting the training programmes for talented youngsters; improving diversity and inclusion; governance and managing the relationship with commercial partners; social media, website and other communication as well as general customer support to players, coaches, officials, clubs and venues in the county.

# **KENT TENNIS CHARITABLE INCORPORATED ORGANISATION**

## **REPORT OF THE TRUSTEES for the year ended 31 December 2025**

### **FINANCIAL REVIEW**

#### **Principal funding sources**

The charity receives its income from:

- \* sponsors, donors and supporters
- \* tennis clubs, venues and community tennis programmes as well as their players
- \* the national governing body of tennis - Lawn Tennis Association Limited (LTA).

#### **Policy and objectives**

The trustees consider that the funds the charity holds should be invested in the furtherance of tennis and padel - and trustees have decided in 2024 and 2025 to invest in interventions that:

- (a) improve equity, diversity and inclusion in these sports and
- (b) ensure tennis and padel are environmentally sustainable going forwards. The trustees will review this position annually.

#### **Reserves policy**

A Reserves Policy has been in place since the incorporation of the charity. That is reviewed annually and the most recent iteration was agreed by the Board in March 2026.

The charity is currently seeking to reduce the level of our reserves - and we set a balanced budget for day-to-day spending and deplete our reserves through careful and targeted investment in its sports, especially in initiatives that improve equity, diversity and inclusion.

Reserves are held to ensure the charity can:

- \* Continue to operate even if it suffered a disastrous collapse in our main sources of income.
- \* Continue to have funds out on loan to support clubs and venues
- \* Avoid letting highly-trained staff go because they would be hard to replace when the emergency had passed.
- \* Complete initiatives and training programmes
- \* Provide continuity in terms of running tournaments and providing league competitions.

The Reserves Policy agreed by the trustees reflects the relative certainty and uncertainty of each income source detailed in the Principal Funding sources outlined in this review.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The Charity has a constitution as its governing document and constituted by a CIO Association model.

#### **Recruitment and appointment of new trustees**

Trustees, including the 3 Officers, were elected at an EGM in January 2024 immediately after the commencement of activity by the CIO. Subsequent AGMs have been held in April 2024, April 2025 and another is scheduled for April 2026. Trustees retire in rotation and approximately one-third step down each year. If they desire, they may stand for re-election until they reach the end of their term, limited to 9 years. The charity advertises widely each autumn in order to seek new applications for trustees - with an emphasis on reaching out to those in under-represented groups.

Vacancies were filled at the most recent AGM. One trustee resigned in October 2025 and another in January 2026. In addition, two existing trustees stepped down in rotation and offered themselves for re-election. We continue to focus on ensuring our Board of Trustees is diverse and representative of the population we serve. All the new candidates can stand for any of these four vacancies. .

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The charity has been overseen by a Board of the 10 trustees. That has met 8 times during 2025.

During 2025 the Board of Trustees was supported by 5 committees, each looking after specific areas of the charity's activity: Finance, Governance, Competition, Performance Tennis and finally Clubs, Coaches & Community. In addition there was an Equity, Diversity & Inclusion Working Group.

In March 2026, the trustees formalised all the informal working groups and action groups into committees so there are now 9 committees - as follows: Finance; Governance; Competitions; Performance Tennis; Youth; Equity, Diversity & Inclusion; Workforce; Padel Venues and Tennis Venues & Community.

**Induction and training of new trustees**

One additional trustee was co-opted in December 2024, and he has received bespoke induction throughout 2025. The new recruits from April 2026 are also working with the charity to design a personalised induction - tailored to the needs of each person.

The Chair must step down in April 2027. A Vice Chair has been appointed and subject to an election at the AGM is expected to take over as Chair in 2027. Monthly induction sessions started in October 2025 to ensure a smooth transition.

A documented programme of induction options has been created - one for new trustees, and another for the wider group of committee volunteers.

A culture of continuous learning is developing and further learning opportunities - for trustees, staff and wider volunteers - are actively being pursued.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1200980

**Principal address**

Kent Tennis CIO  
Bromley Tennis Centre at Newstead Woods  
Avebury Road, Orpington  
BR6 9SA

**Trustees**

N Jordan Chair  
A M Wilson (resigned 9.1.2026)  
A Candler  
C Cornell  
P Cuomo  
J Darby  
K Gill  
L House  
M Kuszneruk  
J Sigba (resigned 14.10.2025)

**Independent Examiner**

Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2025**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
N Jordan - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**Independent examiner's report to the trustees of Kent Tennis Charitable Incorporated Organisation**

I report to the charity trustees on my examination of the accounts of Kent Tennis Charitable Incorporated Organisation (the Trust) for the year ended 31 December 2025.

**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 member of the Institute of Chartered Accountants in England and Wales, 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Allan BSocSc FCA  
The Institute of Chartered Accountants in England and Wales

Berringers LLP  
Chartered Accountants  
Lygon House  
50 London Road  
Bromley  
Kent  
BR1 3RA

Date: .....

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2025**

|                                    | Notes | Unrestricted<br>fund<br>£    | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£  | 2024<br>Total<br>funds<br>£ |
|------------------------------------|-------|------------------------------|--------------------------|------------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                              |                          |                              |                             |
| Donations and legacies             | 2     | <b>62,203</b>                | -                        | <b>62,203</b>                | 338,701                     |
| <b>Charitable activities</b>       | 4     |                              |                          |                              |                             |
| Registration Fees                  |       | <b>21,125</b>                | -                        | <b>21,125</b>                | 18,049                      |
| Competition Income                 |       | <b>30,539</b>                | -                        | <b>30,539</b>                | 26,649                      |
| Commercial Income                  |       | <b>142,577</b>               | -                        | <b>142,577</b>               | 76,500                      |
| Other Grants                       |       | -                            | <b>112,995</b>           | <b>112,995</b>               | 99,916                      |
| Performance Income                 |       | <b>35,121</b>                | -                        | <b>35,121</b>                | 42,619                      |
| Investment income                  | 3     | <b>8,822</b>                 | -                        | <b>8,822</b>                 | 6,391                       |
| Other income                       |       | <u><b>1,218</b></u>          | <u>-</u>                 | <u><b>1,218</b></u>          | <u>213,021</u>              |
| <b>Total</b>                       |       | <u><b>301,605</b></u>        | <u><b>112,995</b></u>    | <u><b>414,600</b></u>        | <u>821,846</u>              |
| <b>EXPENDITURE ON</b>              |       |                              |                          |                              |                             |
| <b>Charitable activities</b>       | 5     |                              |                          |                              |                             |
| Participation                      | 12    | <b>64,250</b>                | <b>69,649</b>            | <b>133,899</b>               | 90,444                      |
| Competitions                       | 13    | <b>117,716</b>               | <b>11,071</b>            | <b>128,787</b>               | 128,444                     |
| Volunteering                       | 14    | <b>21,960</b>                | <b>5,163</b>             | <b>27,123</b>                | 17,691                      |
| Performance                        | 15    | <b>61,947</b>                | <b>15,845</b>            | <b>77,792</b>                | 75,456                      |
| Other                              |       | <u><b>37,195</b></u>         | <u><b>11,267</b></u>     | <u><b>48,462</b></u>         | <u>45,216</u>               |
| <b>Total</b>                       |       | <u><b>303,068</b></u>        | <u><b>112,995</b></u>    | <u><b>416,063</b></u>        | <u>357,251</u>              |
| Exceptional Income                 | 10    | -                            | -                        | -                            | 210,000                     |
| Exceptional Expenditure            | 10    | -                            | -                        | -                            | (51,059)                    |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(1,463)</b>               |                          | <b>(1,463)</b>               | 413,536                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                              |                          |                              |                             |
| Total funds brought forward        |       | <u><b>413,535</b></u>        | -                        | <u><b>413,535</b></u>        | (1)                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u><b>412,072</b></u></u> | <u><u>-</u></u>          | <u><u><b>412,072</b></u></u> | <u><u>413,535</u></u>       |

The notes form part of these financial statements

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**BALANCE SHEET  
31 December 2025**

|                                                  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                             |                             |
| Tangible assets                                  | 17    | 3,328                     | -                        | 3,328                       | 1,872                       |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                             |                             |
| Debtors                                          | 18    | 77,168                    | -                        | 77,168                      | 112,530                     |
| Cash at bank and in hand                         |       | <u>387,338</u>            | <u>-</u>                 | <u>387,338</u>              | <u>346,538</u>              |
|                                                  |       | 464,506                   | -                        | 464,506                     | 459,068                     |
| <b>CREDITORS</b>                                 |       |                           |                          |                             |                             |
| Amounts falling due within one year              | 19    | (55,762)                  | -                        | (55,762)                    | (47,405)                    |
|                                                  |       | <u>408,744</u>            | <u>-</u>                 | <u>408,744</u>              | <u>411,663</u>              |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                          |                             |                             |
|                                                  |       | 412,072                   | -                        | 412,072                     | 413,535                     |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                           |                          |                             |                             |
|                                                  |       | <u>412,072</u>            | <u>-</u>                 | <u>412,072</u>              | <u>413,535</u>              |
| <b>NET ASSETS</b>                                |       |                           |                          |                             |                             |
|                                                  |       | <u>412,072</u>            | <u>-</u>                 | <u>412,072</u>              | <u>413,535</u>              |
| <b>FUNDS</b>                                     | 20    |                           |                          |                             |                             |
| Unrestricted funds                               |       |                           |                          | <u>412,072</u>              | <u>413,535</u>              |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>412,072</u>              | <u>413,535</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
N Jordan - Trustee

The notes form part of these financial statements

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2025**

**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 2019)', 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 costs 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Computer equipment        -    25% on reducing balance

**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.

**2. DONATIONS AND LEGACIES**

|                              | 2025                 | 2024                  |
|------------------------------|----------------------|-----------------------|
|                              | £                    | £                     |
| Donations                    | 22,203               | 298,701               |
| Use of Bromley Tennis Centre | <u>40,000</u>        | <u>40,000</u>         |
|                              | <u><u>62,203</u></u> | <u><u>338,701</u></u> |

Included in prior year's donations were net assets of £262,536 for Kent County Lawn Tennis Association as Kent Tennis took over the Association at midnight of 31 December 2023.

The £40,000 donation represents the right to occupy The Bromley Tennis Centre as per the agreement with Newstead Wood School. The trustees believe this is an accurate estimation of what the charity would pay annually on the open market for use of the facilities. The equivalent cost has also been included in the SOFA to represent the economic benefit for the year.

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**3. INVESTMENT INCOME**

|                          | <b>2025</b>         | 2024         |
|--------------------------|---------------------|--------------|
|                          | <b>£</b>            | £            |
| Deposit account interest | <b><u>8,822</u></b> | <u>6,391</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

Registration fees received, included in income, are as follows:

|                            | <b>Year ended<br/>31.12.25</b> | Year ended<br>31.12.24 |
|----------------------------|--------------------------------|------------------------|
|                            | <b>£</b>                       | £                      |
| County Registration Fee    | <b>16,800</b>                  | 13,732                 |
| The Supporters Club Income | <b><u>4,325</u></b>            | <u>4,317</u>           |
|                            | <b><u>21,125</u></b>           | <u>18,049</u>          |

Grants received, included in income, are as follows:

|                             | <b>Year ended<br/>31.12.2025</b> | Year ended<br>31.12.2024 |
|-----------------------------|----------------------------------|--------------------------|
|                             | <b>£</b>                         | £                        |
| Lawn Tennis Ass. Ltd. (LTA) | <b>102,163</b>                   | 94,500                   |
| LTA - Murton Pitts & Harris | <b><u>10,832</u></b>             | <u>5,416</u>             |
|                             | <b><u>112,995</u></b>            | <u>99,916</u>            |

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**5. CHARITABLE ACTIVITIES COSTS**

|               | Direct<br>Costs<br>£ | Grant<br>funding of<br>activities<br>(see note<br>6)<br>£ | Totals<br>£    |
|---------------|----------------------|-----------------------------------------------------------|----------------|
| Participation | 120,766              | 13,133                                                    | 133,899        |
| Competitions  | 128,787              | -                                                         | 128,787        |
| Volunteering  | 27,123               | -                                                         | 27,123         |
| Performance   | 77,792               | -                                                         | 77,792         |
|               | <u>354,468</u>       | <u>13,133</u>                                             | <u>367,601</u> |

**6. GRANTS PAYABLE**

|               | 2025<br>£     | 2024<br>£     |
|---------------|---------------|---------------|
| Participation | <u>13,133</u> | <u>17,753</u> |

The total grants paid to institutions during the year was as follows:

|                           | 2025<br>£    | 2024<br>£  |
|---------------------------|--------------|------------|
| Bexley Mencap             | -            | 800        |
| Shooters Hill LTC Ltd     | 200          | -          |
| Sydenham Tennis Club      | 800          | -          |
| Canterbury Tennis Academy | <u>800</u>   | <u>-</u>   |
|                           | <u>1,800</u> | <u>800</u> |

**7. SUPPORT COSTS**

|                          | Other<br>£    | Governance<br>costs<br>£ | Totals<br>£   |
|--------------------------|---------------|--------------------------|---------------|
| Other resources expended | <u>45,362</u> | <u>3,100</u>             | <u>48,462</u> |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**9. STAFF COSTS**

|                       | 2025           | 2024           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 136,947        | 131,857        |
| Employer NI           | 14,782         | 10,665         |
| Employment Allowance  | (10,500)       | (7,787)        |
| Pension Contributions | 2,398          | 1,979          |
|                       | <hr/>          | <hr/>          |
| Total                 | <u>143,627</u> | <u>136,714</u> |

The above totals have been included in participation costs, competition costs, volunteering costs and performance costs.

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

|                     | 2025     | 2024     |
|---------------------|----------|----------|
| Competition Manager | 1        | 1        |
| Performance Manager | 1        | 1        |
| Administrators      | <u>4</u> | <u>4</u> |
|                     | <u>6</u> | <u>6</u> |

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

**10. EXCEPTIONAL ITEMS**

Included in prior year (2024) other income was an exceptional income of £210,000, which was due to a write-off of a loan from the Lawn Tennis Association Limited.

Also included in the prior year (2024) was an exceptional expenditure of £51,059 related to a payment to Virtus Leisure Management Ltd for refurbishment of four of the courts in the Bromley Tennis Centre.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                     |
| Donations and legacies            | 338,701                   | -                        | 338,701             |
| <b>Charitable activities</b>      |                           |                          |                     |
| Registration Fees                 | 18,049                    | -                        | 18,049              |
| Competition Income                | 26,649                    | -                        | 26,649              |
| Commercial Income                 | 76,500                    | -                        | 76,500              |
| Other Grants                      | -                         | 99,916                   | 99,916              |
| Performance Income                | 42,619                    | -                        | 42,619              |
| Investment income                 | 6,391                     | -                        | 6,391               |
| Other income                      | 213,021                   | -                        | 213,021             |

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>Total</b>                       | <u>721,930</u>            | <u>99,916</u>            | <u>821,846</u>      |
| <b>EXPENDITURE ON</b>              |                           |                          |                     |
| <b>Charitable activities</b>       |                           |                          |                     |
| Participation                      | 108,155                   | 33,348                   | 141,503             |
| Competitions                       | 87,809                    | 40,635                   | 128,444             |
| Volunteering                       | 16,746                    | 945                      | 17,691              |
| Performance                        | 50,468                    | 24,988                   | 75,456              |
| Other                              | <u>45,216</u>             | <u>-</u>                 | <u>45,216</u>       |
| <b>Total</b>                       | <u>308,394</u>            | <u>99,916</u>            | <u>408,310</u>      |
| <b>NET INCOME</b>                  | 413,536                   | -                        | 413,536             |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | (1)                       | -                        | (1)                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>413,535</u>            | <u>-</u>                 | <u>413,535</u>      |

**12. PARTICIPATION COSTS**

|                                 | 2025<br>£      | 2024<br>£     |
|---------------------------------|----------------|---------------|
| Places to Play (Clubs & Others) | -              | 11,253        |
| Grants to Players               | 13,133         | 6,500         |
| Communications and Marketing    | 2,730          | 851           |
| Kent Tennis Day                 | 1,056          | 2,340         |
| Participation Support Costs     | 31,206         | 29,300        |
| Use of Bromley Tennis Centre    | 40,000         | 40,000        |
| EDI Expenditure                 | 44,493         | -             |
| Other Course Costs              | <u>1,281</u>   | <u>200</u>    |
|                                 | <u>133,899</u> | <u>90,444</u> |

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**13. COMPETITION COSTS**

|                             | 2025           | 2024           |
|-----------------------------|----------------|----------------|
|                             | £              | £              |
| County Kit                  | 5,145          | 1,253          |
| Adult County Cup            | 35,556         | 33,341         |
| Junior County Cup U9-U18    | 25,267         | 31,865         |
| Kent League                 | 3,574          | 12,114         |
| National Tennis League      | 4,271          | 7,557          |
| Competition Delivery Costs  | 28,736         | 26,633         |
| Road to Wimbledon           | 140            | 430            |
| County Closed Championships | 7,158          | 9,239          |
| Schools Competition         | 4,348          | 2,367          |
| Miscellaneous Competitions  | 3,311          | 3,521          |
| Padel Tennis Expenditure    | 11,279         | 124            |
|                             | <u>128,787</u> | <u>128,444</u> |

**14. VOLUNTEERING COSTS**

|                                                 | 2025          | 2024          |
|-------------------------------------------------|---------------|---------------|
|                                                 | £             | £             |
| Committee Expenses                              | 2,320         | 392           |
| Lawn Tennis Association Limited Awards for Kent | 10,623        | 4,921         |
| Volunteer Week                                  | 778           | 364           |
| Volunteers Support Costs                        | 13,402        | 12,014        |
|                                                 | <u>27,123</u> | <u>17,691</u> |

**15. PERFORMANCE COSTS**

|                            | 2025          | 2024          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| County Training            | 31,395        | 32,716        |
| Regional Camps             | 3,005         | 1,764         |
| Performance Delivery Costs | 41,127        | 38,679        |
| Other Performance Costs    | 2,265         | 2,297         |
|                            | <u>77,792</u> | <u>75,456</u> |

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**16. AGENCY ARRANGEMENTS**

During the year, Kent Tennis received an amount of £27,029.23 from Wimbledon Hospitality and expended same on their behalf.

**17. TANGIBLE FIXED ASSETS**

|                          | Computer<br>equipment<br>£ |
|--------------------------|----------------------------|
| <b>COST OR VALUATION</b> |                            |
| At 1 January 2025        | 5,059                      |
| Additions                | <u>2,565</u>               |
| At 31 December 2025      | <u>7,624</u>               |
| <b>DEPRECIATION</b>      |                            |
| At 1 January 2025        | 3,187                      |
| Charge for year          | <u>1,109</u>               |
| At 31 December 2025      | <u>4,296</u>               |
| <b>NET BOOK VALUE</b>    |                            |
| At 31 December 2025      | <u>3,328</u>               |
| At 31 December 2024      | <u>1,872</u>               |

Cost or valuation at 31 December 2025 is represented by:

|      | Computer<br>equipment<br>£ |
|------|----------------------------|
| Cost | <u>7,624</u>               |

**18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                | 2025<br>£     | 2024<br>£      |
|----------------|---------------|----------------|
| Trade debtors  | 247           | -              |
| Other debtors  | 76,596        | 104,250        |
| Accrued income | -             | 7,780          |
| Prepayments    | <u>325</u>    | <u>500</u>     |
|                | <u>77,168</u> | <u>112,530</u> |

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2025<br>£            | 2024<br>£            |
|------------------------------|----------------------|----------------------|
| Trade creditors              | 4,571                | -                    |
| Taxation and social security | 3,264                | 5,344                |
| Other creditors              | <u>47,927</u>        | <u>42,061</u>        |
|                              | <u><b>55,762</b></u> | <u><b>47,405</b></u> |

**20. MOVEMENT IN FUNDS**

|                           | At 1.1.25<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.12.25<br>£   |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 413,535               | (1,463)                          | 412,072               |
|                           | <u>          </u>     | <u>          </u>                | <u>          </u>     |
| <b>TOTAL FUNDS</b>        | <u><b>413,535</b></u> | <u><b>(1,463)</b></u>            | <u><b>412,072</b></u> |

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

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 301,605                    | (303,068)                  | (1,463)                   |
| <b>Restricted funds</b>     |                            |                            |                           |
| Lawn Tennis Ass. Ltd.(LTA)  | 102,163                    | (102,163)                  | -                         |
| LTA - Murton Pitts & Harris | <u>10,832</u>              | <u>(10,832)</u>            | <u>-</u>                  |
|                             | <u>112,995</u>             | <u>(112,995)</u>           | <u>-</u>                  |
| <b>TOTAL FUNDS</b>          | <u><b>414,600</b></u>      | <u><b>(416,063)</b></u>    | <u><b>(1,463)</b></u>     |

**Comparatives for movement in funds**

|                           | At 1.1.24<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.12.24<br>£   |
|---------------------------|-------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                   |                                  |                       |
| General fund              | (1)               | 413,536                          | 413,535               |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>     |
| <b>TOTAL FUNDS</b>        | <u><b>(1)</b></u> | <u><b>413,536</b></u>            | <u><b>413,535</b></u> |

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**20. MOVEMENT IN FUNDS - continued**

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

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 721,930                    | (308,394)                  | 413,536                   |
| <b>Restricted funds</b>     |                            |                            |                           |
| Lawn Tennis Ass. Ltd.(LTA)  | 94,500                     | (94,500)                   | -                         |
| LTA - Murton Pitts & Harris | <u>5,416</u>               | <u>(5,416)</u>             | <u>-</u>                  |
|                             | <u>99,916</u>              | <u>(99,916)</u>            | <u>-</u>                  |
| <b>TOTAL FUNDS</b>          | <u>821,846</u>             | <u>(408,310)</u>           | <u>413,536</u>            |

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2025.

**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2025**

|                                 | 2025<br>£      | 2024<br>£      |
|---------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                |                |
| <b>Donations and legacies</b>   |                |                |
| Donations                       | 22,203         | 298,701        |
| Use of Bromley Tennis Centre    | <u>40,000</u>  | <u>40,000</u>  |
|                                 | <b>62,203</b>  | 338,701        |
| <b>Investment income</b>        |                |                |
| Deposit account interest        | 8,822          | 6,391          |
| <b>Charitable activities</b>    |                |                |
| Grants                          | 112,995        | 99,916         |
| Registration Fees               | 21,125         | 18,049         |
| Competition Income              | 30,539         | 26,649         |
| Commercial Income               | 142,577        | 76,500         |
| Performance Income              | <u>35,121</u>  | <u>42,619</u>  |
|                                 | <b>342,357</b> | 263,733        |
| <b>Other income</b>             |                |                |
| Miscellaneous Income            | 1,218          | 3,021          |
| Exceptional items               | <u>-</u>       | <u>210,000</u> |
|                                 | <b>1,218</b>   | <b>213,021</b> |
| <b>Total incoming resources</b> | <b>414,600</b> | 821,846        |
| <b>EXPENDITURE</b>              |                |                |
| <b>Charitable activities</b>    |                |                |
| Other Course Costs              | 1,281          | 200            |
| Communications and Marketing    | 2,730          | 251            |
| Kent Tennis Day                 | 1,056          | 2,340          |
| County Magazine                 | -              | 600            |
| County Kit                      | 5,145          | 1,253          |
| County Cup (M&W)                | 22,859         | 16,940         |
| Senior County Teams             | 12,697         | 16,401         |
| County Cup Juniors              | 25,268         | 31,865         |
| Kent League - all year - adult  | 2,678          | 10,086         |
| Veterans Winter Competition     | 1,500          | 242            |
| County Closed Championship      | 6,959          | 7,728          |
| Competition Delivery Costs      | 28,736         | 26,633         |
| Kent League - Winter - Juniors  | (603)          | 1,786          |
| National Tennis League - Jrs    | 4,271          | 7,557          |
| Play Your Way to Wimbledon      | 140            | 430            |
| Schools Competition             | 4,348          | 2,367          |
| Carried forward                 | <b>119,065</b> | 126,679        |

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**KENT TENNIS CHARITABLE INCORPORATED  
ORGANISATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2025**

|                                 | 2025<br>£                    | 2024<br>£                    |
|---------------------------------|------------------------------|------------------------------|
| <b>Charitable activities</b>    |                              |                              |
| Brought forward                 | 119,065                      | 126,679                      |
| County Closed Championships Jr  | 199                          | 1,511                        |
| Padel Tennis Expenditure        | 11,279                       | 124                          |
| Committee Expenses              | 2,320                        | 392                          |
| Awards Presentation Event       | 9,717                        | 4,266                        |
| Award Costs                     | 906                          | 655                          |
| Volunteer Week                  | 778                          | 364                          |
| County Training Costs           | 31,395                       | 32,716                       |
| Regional Camps                  | 3,005                        | 1,764                        |
| Performance Delivery Costs      | 41,127                       | 38,679                       |
| Other Performance Costs         | 2,265                        | 2,297                        |
| Use of Bromley Tennis Centre    | 40,000                       | 40,000                       |
| Participation Support Costs     | 31,206                       | 29,300                       |
| Volunteers Support Costs        | 13,402                       | 12,014                       |
| Miscellaneous Competitions      | 3,311                        | 3,521                        |
| EDI Expenditure                 | 44,493                       | -                            |
| Grants to institutions          | 1,800                        | 800                          |
| Grants to individuals           | <u>11,333</u>                | <u>16,953</u>                |
|                                 | <b>367,601</b>               | <b>312,035</b>               |
| Exceptional items               | -                            | 51,059                       |
| <b>Support costs</b>            |                              |                              |
| <b>Other</b>                    |                              |                              |
| Sundry expenses                 | -                            | 300                          |
| LTA Affiliation Fees            | 588                          | 200                          |
| Kent Playing Fields Aff'n       | 50                           | 50                           |
| Administrators                  | 32,325                       | 30,089                       |
| Bookkeeping                     | 802                          | 1,303                        |
| Telephone                       | 735                          | 502                          |
| IT                              | 4,793                        | 4,251                        |
| Printing, Postage & Stationery  | 727                          | 839                          |
| Professional Fees               | 1,375                        | 1,033                        |
| Office Sundry Expenses          | 369                          | 354                          |
| Bank Charges                    | 2,388                        | 2,636                        |
| AGM Expenses                    | 101                          | 735                          |
| Computer equipment              | <u>1,109</u>                 | <u>624</u>                   |
|                                 | <b>45,362</b>                | <b>42,916</b>                |
| <b>Governance costs</b>         |                              |                              |
| Independent examination fees    | <u>3,100</u>                 | <u>2,300</u>                 |
| Total resources expended        | <u><b>416,063</b></u>        | <u><b>408,310</b></u>        |
| <b>Net (expenditure)/income</b> | <u><u><b>(1,463)</b></u></u> | <u><u><b>413,536</b></u></u> |

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