

**REGISTERED CHARITY NUMBER: 1200980**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD  
11 NOVEMBER 2022 TO 31 DECEMBER 2023  
FOR  
KENT TENNIS CIO**

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**KENT TENNIS CIO**

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for the period 11 November 2022 to 31 December 2023**

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## KENT TENNIS CIO

### REPORT OF THE TRUSTEES for the period 11 November 2022 to 31 December 2023

The trustees present their report with the financial statements of the charity for the period 11 November 2022 to 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### 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

M A Smith	Chair	- appointed 11.11.22
N Jordan		- appointed 11.11.22
Ms A M Wilson		- appointed 11.11.22
J A Baker		- appointed 11.11.22
J S Ratcliffe		- appointed 11.11.22

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity took over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023, and will continue to operate as a Charitable Incorporated Organisation.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### 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

The charity took over the activities and assets of Kent County Lawn Tennis Association at midnight on 31 December 2023.

##### Public benefit

The trustees have had regard to Charity Commission guidance on public benefit and consider that the objectives, aims and achievements of the charity described in the report enable it to meet its duty to the Charity Commission as per section 17 of the Charities Act 2011, and to the benefit of the public.

**KENT TENNIS CIO**

**REPORT OF THE TRUSTEES  
for the period 11 November 2022 to 31 December 2023**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

.....  
N Jordan - Trustee

**KENT TENNIS CIO**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the period 11 November 2022 to 31 December 2023**

	Notes	Unrestricted fund £
<b>RESOURCES EXPENDED</b>		
Other resources expended		<u>1</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		(1)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>(1)</u></u>

The notes form part of these financial statements

**KENT TENNIS CIO**

**BALANCE SHEET  
At 31 December 2023**

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank		1,199
<b>CREDITORS</b>		
Amounts falling due within one year	3	(1,200)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(1)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(1)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u><u>(1)</u></u>
<b>FUNDS</b>	4	
Unrestricted funds		<u>(1)</u>
<b>TOTAL FUNDS</b>		<u><u>(1)</u></u>

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

.....  
N Jordan -Trustee

**KENT TENNIS CIO**

**NOTES TO THE FINANCIAL STATEMENTS  
for the period 11 November 2022 to 31 December 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

**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. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2023.

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

Other creditors	£ <b>1,200</b>
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**4. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>		
General fund	(1)	(1)
	(1)	(1)
<b>TOTAL FUNDS</b>	(1)	(1)

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(1)	(1)
	-	(1)	(1)
<b>TOTAL FUNDS</b>	-	(1)	(1)

**KENT TENNIS CIO**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the period 11 November 2022 to 31 December 2023**

	<b>£</b>
<b>INCOMING RESOURCES</b>	
<b>Total incoming resources</b>	— -
<b>RESOURCES EXPENDED</b>	
<b>Support costs</b>	
<b>Finance</b>	
Bank charges	1
<b>Total resources expended</b>	— 1
<b>Net expenditure</b>	— <u>(1)</u>