

**Company Registration No. 00021795 (England and Wales)**



**HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2013**

# HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED

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# **HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of Hallamshire Tennis & Squash Club Limited for the year ended 31 December 2013 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's 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 company, for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

#### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

**John Warner (Senior Statutory Auditor)**  
**for and on behalf of Barber Harrison & Platt**

12 May 2014

**Chartered Accountants**  
**Statutory Auditor**

2 Rutland Park  
Sheffield  
S10 2PD

# HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED

## ABBREVIATED BALANCE SHEET

**AS AT 31 DECEMBER 2013**

	Notes	2013 £	£	2012 £	£
<b>Fixed assets</b>					
Tangible assets	2		746,277		774,637
<b>Current assets</b>					
Stocks		4,813		5,397	
Debtors		51,848		45,458	
Cash at bank and in hand		252		252	
		56,913		51,107	
<b>Creditors: amounts falling due within one year</b>		(129,573)		(175,952)	
<b>Net current liabilities</b>			(72,660)		(124,845)
<b>Total assets less current liabilities</b>			673,617		649,792
<b>Creditors: amounts falling due after more than one year</b>	3		(172,423)		(200,896)
<b>Accruals and deferred income</b>			(111,697)		(126,841)
			389,497		322,055
<b>Capital and reserves</b>					
Called up share capital	4		2,585		2,585
Share premium account			55		55
Other reserves			139,224		139,224
Profit and loss account			247,633		180,191
<b>Shareholders' funds</b>			389,497		322,055

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 12 May 2014

  
S R Illidge  
Director

**Company Registration No. 00021795**

# HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Turnover**

Represents the annual subscription of members, the usage charges for facilities and the provision of refreshments, all of which exclude value added tax.

#### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	1% reducing balance
Fixtures, fittings & equipment	20% straight line and reducing balance
Courts	10% - 20% straight line

#### **1.5 Government grants**

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

# HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

#### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 January 2013	2,419,294
Additions	22,733
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At 31 December 2013	2,442,027
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<b>Depreciation</b>	
At 1 January 2013	1,644,657
Charge for the year	51,093
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At 31 December 2013	1,695,750
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<b>Net book value</b>	
At 31 December 2013	746,277
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At 31 December 2012	774,637
	<hr/>

3 Creditors: amounts falling due after more than one year	<b>2013 £</b>	<b>2012 £</b>
<b>Analysis of loans repayable in more than five years</b>		
Total not repayable by instalments and due in more than five years	-	64,201
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The aggregate amount of creditors for which security has been given amounted to £- (2012 - £279,154).

# HALLAMSHIRE TENNIS & SQUASH CLUB LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

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4	Share capital	2013 £	2012 £
	<b>Allotted, called up and fully paid</b>		
	500 Ordinary shares of £5 each	2,500	2,500
	17 4% Preference shares of £5 each	85	85
		<hr/>	<hr/>
		2,585	2,585
		<hr/>	<hr/>

The holders of the 4% Preference Shares are entitled to a cumulative preferential dividend of 4% per annum on the nominal amount of the shares.

The directors have the right to convert preference shares at any time at the request and cost of the preference shareholder into Ordinary Shares, on such terms as to price or otherwise, as they think fit.

The preference shareholders do not have the right to attend or vote at the general meetings of the Company, except at a general meeting to allot any remaining shares or a meeting to sell or lease any land owned by the company.

Upon winding up, the surplus assets shall first be used to pay the preference shareholders, together with all interest due.