

HORLEY LAWN TENNIS CLUB

England & Wales · Charity number 1150481

Details

Status Registered

Legal form Charitable company

Company number [08277089](#)

Registered 2013-01-14

Register [View on the Charity Commission register](#)

Contact

Address Lawn Tennis Club
Vicarage Lane
Horley
Surrey
RH6 8AR

Phone 01293782440

Email tennishorley@gmail.com

Website <https://clubspark.lta.org.uk/HorleyLawnTennisClub/>

Activities

Objects: 3.1. THE OBJECTS OF THE CHARITY ARE, FOR THE BENEFIT OF THE INHABITANTS OF HORLEY AND THE SURROUNDING AREA: 3.1.1 TO PROMOTE THE AMATEUR SPORT OF LAWN TENNIS; 3.1.2. TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION, IN PARTICULAR BY THE PROVISION OF FACILITIES FOR THE LEARNING, TEACHING AND PLAYING OF LAWN TENNIS; AND 3.1.3. TO PROMOTE THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: HLTC provides affordable access to tennis to support its objects. It provides free taster sessions to adults & children and 2 public open days per year. It promotes tennis in local schools, provides free use of courts & facilities to the coaching team to enable them to deliver the tennis programme, access to which is available to members and non-members alike (the latter pay a small visitors fee).

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Amateur Sport, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** HORLEY AND THE SURROUNDING AREA
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,788	£81,249	-	-
2024-03-31	£42,490	£39,098	-	-
2023-03-31	£46,645	£36,966	-	-
2022-03-31	£45,805	£36,366	-	-
2021-03-31	£49,481	£25,271	-	-

Trustees

Name	Role	Appointed
Simon Allen	Chair	2024-09-14
Christine North		2025-07-16
Gabrielle Robinson		2024-09-14
Michael David Knowler		2025-04-09
Paul Richard FARRELL		2018-09-15
Robert James Wylie		2022-07-14
Sean Watson		2022-09-10

HORLEY LAWN TENNIS CLUB

England & Wales - Charity number 1150481

Accounts



Trustees' Annual Report

for

Horley Lawn Tennis Club

(Charity No 1150481)

For the period

1 April 2024 - 31 March 2025

Introduction

This Annual Report by the Trustees of Horley Lawn Tennis Club covers the period from 1st April 2024 to 31st March 2025. It also provides a forward look between the end of the reporting period and date of publication for completeness.

Charity Name and Number

The Charity is Horley Lawn Tennis Club and is registered with charity number 1150481.

Company Registration

HLTC is a registered company, number 08277089, and is limited by guarantee.

Registered Address

HLTC's Registered Address is:

Vicarage Lane
Horley
Surrey RH6 8AR

Trustees

The Trustees making and approving this Report are:

- Mr Simon Allen
- Mr Rob Wylie
- Mr Paul Farrell
- Mrs Gabby Robinson
- Ms Christine North
- Mr Mike Knowler
- Mr Sean Watson

During the reporting year the following were also Trustees:

- Mrs Diana Cooper, being replaced by Ms North at the Sept 2025 AGM.
- Mr Barry King who resigned during the reporting year and was replaced by Mr Knowler at the Sept 2025 AGM
- Mrs Sue Clark who resigned at the Sept 2025 AGM without replacement

Charitable Objects and Performance

Objects

The Objects of the Charity are, for the benefit of the inhabitants of Horley and the surrounding area:

- to promote the amateur sport of lawn tennis;
- to promote community participation in healthy recreation, in particular by the provision of facilities for the learning, teaching and playing of lawn tennis; and
- to promote the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Structure and Governance

The Charity is constituted and governed in accordance with its Articles of Association, created when the Charity was registered and incorporated as a company, limited by guarantee (i.e. an LLC).

It is managed by a Committee comprising up to 8 Trustees, who are also the Directors of the incorporated HLTC LLC and Officers of the Club (the Committee). Officers are elected annually at an Annual General Meeting with nominations open to, and invited from, all members of the organisation who are over the age of 18 (technically those under 18 may be elected but cannot act as Trustee or Director as directed by the Articles). The Committee meets approximately once every 6 weeks, and the Head Coach¹ attends meetings as the group ensures that tennis development plays a major part of its considerations. Only members of the organisation are entitled to vote in an AGM.

The Articles empower members to raise special resolutions and call for Extraordinary General Meetings should they disagree with a decision or direction of the Committee. Again, only members of the organisation are entitled to vote in an EGM.

The Committee considers all aspects of the running of the organisation, and routinely reviews all aspects of the operation of the Charity:

- Junior Coaching and young people (taking reports from the Junior Representative and Head Coach)
- Financial matters (taking a report from the Treasurer)
- Membership issues
- Safeguarding
- Club play and Matches
- Grounds and Maintenance
- Fund-raising and participation in external events for the purposes of promoting the Charity and its Objects
- Reports from any specialist sub-Committees regarding the forward development of the infrastructure and organisation of the Club and Charity
- The Business Plan

¹ During this reporting period the Head Coach was also an elected Trustee but our practice is for the Head Coach to attend even when he/she is not

- The comprehensive Risk Analysis and Management Plan.

HLTC has a number of written policies in force, including:

- Volunteer Recruitment and Retention policy
- Accident and Emergency Guidance
- Maintenance policy (including Sinking Fund policy)
- Complaints policy
- Feedback policy
- Smoking policy
- Risk Assessment policy (with associated Risk Analysis and Management Plan)
- Environmental policy
- Financial policy
- Photography and Filming of Children and Young People
- Anti-bullying
- Premises Hire
- Code of Conduct for Members and Users
- Code of Practice for Working with Children and Young People
- Diversity and Inclusion
- Safeguarding

These support the requirements of the Articles of Association and are regularly reviewed for relevance and contemporariness. We also have a set of Operating Rules which cover detailed day-to-day operation of the organisation.

Activities and Promoting the Charitable Objects

We continue to hold periodic Open Days and other events to encourage the game of tennis among adults and juniors. An increased focus on social media has furthered local awareness that has resulted in a notable increase in membership over the period.

The coaches again ran successful Tennis Camps during school holidays and a number of new juniors have joined the club. We continued to provide outreach to local schools through our coaching programme, and this past year we partnered with the Bright Ideas charity to offer disabled children from Manor Green College the opportunity to play on a weekly basis. Bright Ideas also provided us with specialist training for our coaches and some equipment too.

The club offers free taster sessions to children and adults, we also host a fun festival for six local schools which has proved very popular and as a result we will offer this on an annual basis.

The club continues to support local school fundraising efforts by providing prizes (such as lessons and free memberships) for raffles.

We were recently able to resurface two of our courts in synthetic clay. As planned the artificial clay gives an all-year-round surface that better suits our membership through softer impact on joints and, due to its resistance to water, making play safer and offering more court time as a bi-product . We will look to resurface two more tarmac courts with clay as soon as funds permit.

In addition, the club has started to promote pickleball as a supplementary activity and it has proven popular with members and non-members alike. Currently we repurpose an existing junior court, however we hope to be in a position to redevelop part of our site to better accommodate growth in the game once funds allow.

Forward Look

This Section covers the period from the end of the reporting year up to the point at which this report was submitted after its presentation at the Charity's Annual General Meeting (20 September 2025).

Our priority for the coming year is to refurbish and resurface our three training and coaching courts. They are overdue some attention and we are pleased to be able to plan that in. These courts will remain tarmac for their lower refurbishment cost, low maintenance and to offer an alternative to clay for members.

By the end of the next reporting period we expect our facility to offer the community 2 clay courts and five tarmac courts three of which will have been refurbished.

Financial Review 2024-2025

The Charity had a successful year financially. We grew our membership income with increased membership numbers and an increase in membership rates, maintained strong income from social activities, earned increased revenue from clubhouse hire and generated revenue in a number of other areas. We did not receive any significant donations as we have in recent years, but nonetheless, overall our revenue grew by over 15%.

The major financial event of the year was the resurfacing of two of our courts to clay, at a total cost of £83,000, which we chose to recognise in part as an expense (£40,000) and in part as a capital asset (£43,000), reflecting the combination of court replacement being part of the ongoing expenses of the club but also the clay surface being a significant improvement on the prior acrylic surface. There were no other major expenses during the year. As a result of the £40,000 court replacement expense, the club recorded a deficit of £31,461 for the year.

We had been building up cash reserves (and a court sinking fund) to pay for courts for some years, but also received an interest free loan of £25,000 from Surrey LTA to help pay for it. We remain well funded with a year-end cash balance approaching £70,000 part of which will be spent on further court resurfacing in the coming year.

The Charity maintains reserves to enable capital replacement of its facilities – renewal of the tennis court surfaces and surrounding fences, repairs, replacement of the Clubhouse building, maintenance of the car park etc, without which it would be unable to deliver its objects. The reserves are also used to support

initiatives to increase tennis playing in the community. At the end of March 2025 these reserves were held as follows:

- Court replacement sinking fund: £31,837
- General reserve : £190,192

Note: Although these are held as reserves in the Balance Sheet they are not fully realisable as cash as they include, for example, the depreciated value of clubhouse, courts, floodlights etc.

We repaid one loan during the year but also took out a new loan as referenced above, leaving two loans remaining outstanding for payment according to the individual schedule for each. In the year the Charity paid off £5,000 in loans, and received £25,000 in a new loan, leaving £30,000 outstanding. Remaining sums owing to Surrey LTA and the LTA will be paid over the next 10 years. The Trustees consider that financial projections combined with maintenance of a conservative level of reserves will not put the Charity at risk of not being able to repay these when required.

Public Benefits Statement

The Trustees consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Section A

Statement of financial activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year funds	Further Details
	£	£	£	£	£	
Incoming resources	F01	F02	F03	F04	F05	
Income and endowments from:						
Donations and legacies	164		-	164	1,454	A1
Charitable activities	-	-	-	-	-	
Other trading activities	49,624	-	-	49,624	41,036	A2
Investments	-	-	-	-	-	
Separate material item of income	-	-	-	-	-	
Other-Covid Grant	-	-	-	-	-	
Total	49,788	-	-	49,788	42,490	
Resources expended						
Expenditure on:						
Raising funds	57,184	-	-	57,184	18,051	B1
Charitable activities	24	1,536	-	1,560	-	B2
Other	-	-	-	-	-	
Depreciation	22,505	-	-	22,505	21,047	B3
Total	79,713	1,536	-	81,249	39,098	
Net income/(expenditure) before investment	- 29,925	- 1,536	-	- 31,461	3,392	
Net gains/(losses) on investments	-	-	-	-	-	
Net income/(expenditure) Extraordinary items	- 29,925	- 1,536	-	- 31,461	3,392	
Transfers between funds gains/(losses):	-	-	-	-	-	
fixed assets for the charity's own use	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
Net movement in funds	- 29,925	- 1,536	-	- 31,461	3,392	
Reconciliation of funds:						
Total funds brought forward	251,954	1,536	-	253,490	255,026	
Total funds carried forward	222,029	-	-	222,029	258,418	

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (N2)	189,356	-	-	189,356	168,161
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	189,356	-	-	189,356	168,161
Current assets					
Stocks (N3)	1,008	-	-	1,008	1,403
Debtors (N4)	2,446	-	-	2,446	2,908
Investments	-	-	-	-	-
Cash at bank and in hand (N5)	69,498	-	-	69,498	100,084
Total current assets	72,952	-	-	72,952	104,395
Creditors: amounts falling due within one year (N6)	13,529	-	-	13,529	13,066
Net current assets/(liabilities)	59,423	-	-	59,423	91,329
Total assets less current liabilities	248,779	-	-	248,779	259,490
Creditors: amounts falling due after one year (N7)	26,750	-	-	26,750	6,000
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	222,029	-	-	222,029	253,490
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds				-	1,536
Unrestricted funds	222,029		-	222,029	251,954
Revaluation reserve				-	
Total funds	222,029	-	-	222,029	253,490

Signed by one or two trustees on behalf of all the trustees

Rob Wylie (Treasurer)

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

It provides tennis facilities for the local community financed through members subs and donations and fundraising activities, and has a healthy balance sheet and liquidity.

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { i }.

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;	As stated in FRS 102 SORP
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period, and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the	

£

Income from Donations and Legacies

Made up of:

Donations & Sponsorship

Donations from individuals	164
	<hr/>
	164
	<hr/>

Other Trading Activities

£

Membership Subscriptions	36,538
Club Lunches and Teas	0
Fundraising Events	2,542
Bar Profit	4,677
Floodlights	1,994
Visitor Fees	179
Coach fees	550
Hire of Clubhouse	1,165
Bank Interest	1,979
	<hr/>
	49,624
	<hr/>

Expenditure on raising funds

£

Grounds/Court Maintenance	46,187
Floodlight Repairs	598
Provision of tennis balls	1,399
League/Affiliation fees	1,173
Clubhouse Maintenance	3,979
Clubhouse Insurance	1,552
Utilities	1,390
Miscellaneous Exps	868
Legal	34
Interest payable	4
	<hr/>
	57,184
	<hr/>

Charitable activities

	£
Community tennis coaching	<u>1,560</u>
	<u>1,560</u>

Depreciation

(Straight Line Method)

	<u>Cost</u>	<u>Value @ 31.03.24</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Value @ 31.03.25</u>
Land	1,000	1,000			1,000
Clubhouse (Expected useful life 20 yrs)	250,121	125,515		12,552	112,963
Floodlights Courts 4-5 (Exp life 10 yrs)	21,594	4,319		2,159	2,160
Floodlights Courts 6-7 (Exp life 10 yrs)	37,928	32,239		3,793	28,446
Courts 4 and 5 clay surface (Exp life 10 years)	43,700	0	43,700	1,457	42,243
Car Park Surfacing	25,440	5,088		2,544	2,544
	<u>379,783</u>	<u>168,161</u>	<u>43,700</u>	<u>22,505</u>	<u>189,356</u>

	Land £	Clubhouse £	Floodlights £	Car Park Surfacing	Court 4 and 5 clay surface	Total £
Cost or valuation						
At beginning of year	1,000	250,121	59,522	25,440	-	336,083
Additions	-	-	-	-	43,700	43,700
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
At end of year	1,000	250,121	59,522	25,440	43,700	379,783
Depreciation & Impairments						
At beginning of year	-	124,606	22,964	20,352	-	167,922
Disposals	-	-	-	-	-	-
Depreciation	-	12,552	5,952	2,544	1,457	22,505
Impairment	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
At end of year	-	137,158	28,916	22,896	1,457	190,427
Net book value at beginning of year	1,000	125,515	36,558	5,088	-	168,161
Net book value at end of year	1,000	112,963	30,606	2,544	42,243	189,356

Stocks

Stock is valued at the lower of cost and net realisable value

Debtors/Prepayments

Insurance	1,162
Licences	618
League/Affiliation Exps	666
	<hr/>
	2,446
	<hr/>

Cash at Bank and In hand

Unrestricted

Cash at Bank	69,348
Bar Cash	150
	<hr/>
	69,498
	<hr/>

Restricted

Cash at Bank	-
	<hr/>

Total **69,498**

Creditors/Accruals

Amounts due within one year

LTA Loan	2,000
Surrey LTA loan	1,250
Advanced subscriptions	7,075
Other creditors	3,204
	<hr/>
	13,529

Amounts falling due after more than one year

LTA Loan	£3,000
Surrey LTA loan	<u>£23,750</u>
	<u>£26,750</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
HORLEY LAWN TENNIS CLUB

**On accounts for the year
ended**

31 March 2025

**Charity no
(if any)**

1150481

Set out on pages

One to seventeen attached

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2022.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: R Bothwell

Date: 6 September 2025

Name: Richard Bothwell

**Relevant professional
qualification(s) or body
(if any):**

Address: 154 Buckswood Drive

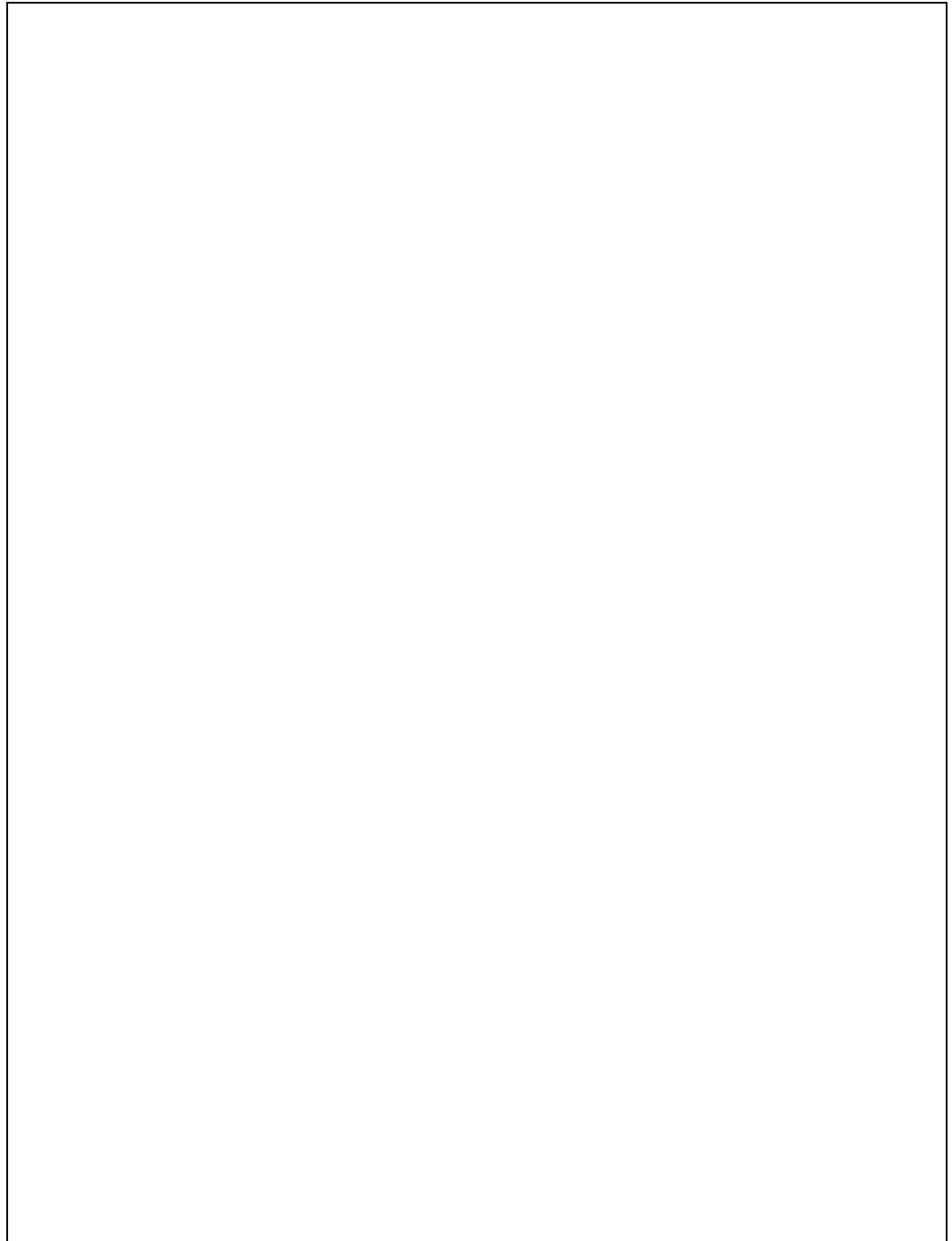
Crawley

W Sussex RH11 8JF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



HORLEY LAWN TENNIS CLUB

England & Wales - Charity number 1150481

Accounts



Trustees' Annual Report

for

Horley Lawn Tennis Club

(Charity No 1150481)

For the period

1 April 2023 - 31 March 2024

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Trustees

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- Mr Simon Allen
- Mr Rob Wylie
- Mr Paul Farrell
- Mrs Gabby Robinson
- Mrs Diana Cooper
- Mr Barry King
- Mr Sean Watson
- Mrs Sue Clarke

During the reporting year the following were also Trustees:

- Mr David Johnson, being replaced by Mrs Clarke after the Sept 2023 AGM.
- Mr Peter Horder, being replaced by Mr Allen at the Sept 2024 AGM
- Ms Christine Eastmond, being replaced by Mrs Robinson at the Sept 2024 AGM

Charitable Objects and Performance

Objects

The Objects of the Charity are, for the benefit of the inhabitants of Horley and the surrounding area:

- to promote the amateur sport of lawn tennis;
- to promote community participation in healthy recreation, in particular by the provision of facilities for the learning, teaching and playing of lawn tennis; and
- to promote the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

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We continue to hold periodic Open Days and other events to encourage the game of tennis among adults and juniors, although we had a constant trickle of new members and players new to tennis throughout the year.

The coaches ran successful Tennis Camps during school holidays and a number of new juniors have joined the club. We continued to provide outreach to local schools through our coaching programme.

We also continued to support local school fundraising efforts by providing prizes (such as lessons and free memberships) for raffles.

In the summer of 2024 (i.e. in the 2024-25 period, but for which planning occurred during 2023-34), we also started putting to use a grant awarded to us by the Co-Op, whereby we offered free tennis lessons once a week for children, which was aimed at those not already members of the club. This has been very positively received with sessions fully booked each week.

We have reached a decision regarding a surface change for our acrylic surfaced courts. The courts will be resurfaced as artificial clay which will give an all-year-round surface that will better suit our membership (in part as artificial clay is better on the joints for older players) and facilitate increased court availability, including for coaching opportunities that will benefit potential players new to tennis.

Financial Review 2023-2024

The Charity had a successful year financially. Despite reducing membership fees to help with cost of living pressures, we grew our membership income with increased membership numbers, and maintained strong other income from social activities, enabling us to make a solid surplus during the year. We also received two generous donations from two of our members, although our overall donation income was not as high as last year which benefitted from a very large one-off donation to assist with installation of additional floodlights for two of our courts. There were no major expenditures during the year, with our largest costs relating to routine court cleaning and repair and floodlight maintenance costs. This allowed us to grow our cash reserves during the year ahead of significant resurfacing costs expected in 2024-25.

The Charity maintains reserves to enable capital replacement of its facilities – renewal of the tennis court surfaces and surrounding fences, repairs, replacement of the Clubhouse building, maintenance of the car park etc, without which it would be unable to deliver its objects. The reserves are also used to support initiatives to increase tennis playing in the community. At the end of March 2024 these reserves were held as follows:

- Court replacement sinking fund: £58,337
- General reserve : £195,155

Note: Although these are held as reserves in the Balance Sheet they are not fully realisable as cash as they include, for example, the depreciated value of clubhouse, courts, floodlights etc.

Two loans remain outstanding for payment according to the individual schedule for each. In the year the Charity paid off £4,000 in loans, leaving £10,000 outstanding. Remaining sums owing to Surrey LTA and the LTA will be paid over the next 4 years. The Trustees consider that financial projections combined with maintenance of a conservative level of reserves will not put the Charity at risk of not being able to repay these when required.

Forward Look

This Section covers the period from the end of the reporting year up to the point at which this report was submitted after its presentation at the Charity's Annual General Meeting (14 September 2024).

In the coming year we will replace the surface on some courts with artificial clay to give all year-round playing possibilities and thus increased opportunity to deliver tennis to a wider community.

We are investigating the possibility of increasing the attractiveness of the club by the addition of Padel tennis. This would provide a local facility which we envisage members of the local community could use as well as club members.

We are promoting the increased use of the clubhouse for social use in the community.

Public Benefits Statement

The Trustees consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Section A

Statement of financial activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year funds	Further Details
	£	£	£	£	£	
Incoming resources	F01	F02	F03	F04	F05	
Income and endowments from:						
Donations and legacies	1,454	-	-	1,454	6,596	A1
Charitable activities	-	-	-	-	-	
Other trading activities	41,036	-	-	41,036	40,049	A2
Investments	-	-	-	-	-	
Separate material item of income	-	-	-	-	-	
Other-Covid Grant	-	-	-	-	-	
Total	42,490	-	-	42,490	46,645	
Resources expended						
Expenditure on:						
Raising funds	18,051	-	-	18,051	17,814	B1
Charitable activities	-	-	-	-	-	
Other	-	-	-	-	-	
Depreciation	21,047	-	-	21,047	19,152	B2
Total	39,098	-	-	39,098	36,966	
Net income/(expenditure) before investment	3,392	-	-	3,392	9,679	
Net gains/(losses) on investments	-	-	-	-	-	
Net income/(expenditure)	3,392	-	-	3,392	9,679	
Extraordinary items	-	-	-	-	-	
Transfers between funds gains/(losses):	-	-	-	-	-	
fixed assets for the charity's own use	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
Net movement in funds	3,392	-	-	3,392	9,679	
Reconciliation of funds:						
Total funds brought forward	250,098	-	-	250,098	250,098	
Total funds carried forward	253,490	-	-	253,490	259,777	

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (N2)	168,161	-	-	168,161	189,209
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	168,161	-	-	168,161	189,209
Current assets					
Stocks (N3)	1,403	-	-	1,403	1,360
Debtors (N4)	2,908	-	-	2,908	2,093
Investments	-	-	-	-	-
Cash at bank and in hand (N5)	98,548	1,536	-	100,084	74,650
Total current assets	102,859	1,536	-	104,395	78,103
Creditors: amounts falling due within one year (N6)	13,066	-	-	13,066	7,214
Net current assets/(liabilities)	89,793	1,536	-	91,329	70,889
Total assets less current liabilities	257,954	1,536	-	259,490	260,098
Creditors: amounts falling due after one year (N7)	6,000	-	-	6,000	10,000
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	251,954	1,536	-	253,490	250,098
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds		1,536		1,536	1,536
Unrestricted funds	251,954		-	251,954	248,562
Revaluation reserve				-	
Total funds	251,954	1,536	-	253,490	250,098
Signed by one or two trustees on behalf of the trustees	Rob Wylie (Treasurer)				

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

It provides tennis facilities for the local community financed through members subs and donations and fundraising activities, and has a healthy balance sheet and liquidity.

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { i }.

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;	As stated in FRS 102 SORP
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period, and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the	

£

Income from Donations and Legacies

Made up of:

Donations & Sponsorship

Donations from individuals

1,454

1,454

Other Trading Activities

£

Membership Subscriptions	31,904
Club Lunches and Teas	0
Fundraising Events	2,299
Bar Profit	3,601
Floodlights	1,672
Visitor Fees	148
Coach fees	50
Hire of Clubhouse	491
Bank Interest	871
	<hr/>
	41,036
	<hr/>

Expenditure on raising funds

£

Grounds/Court Maintenance	4,011
Floodlight Repairs	2,796
Provision of tennis balls	2,008
League/Affiliation fees	1,069
Clubhouse Maintenance	4,313
Clubhouse Insurance	1,385
Utilities	1,341
Miscellaneous Exps	1,115
Legal	13
	<hr/>
	18,051
	<hr/>

Depreciation

(Straight Line Method)

	<u>Cost</u>	<u>Value @ 31.03.23</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Value @ 31.03.24</u>
Land	1,000	1,000			1,000
Clubhouse (Expected useful life 20 yrs)	250,121	138,067		12,552	125,515
Floodlights Courts 4-5 (Exp life 10 yrs)	21,594	6,478		2,159	4,319
Floodlights Courts 6-7 (Exp life 10 yrs)	37,928	36,032		3,793	32,239
Car Park Surfacing	25,440	7,632		2,544	5,088
	336,083	189,209	0	21,048	168,161

	Land £	Clubhouse £	Floodlights £	Car Park Surfacing	Total £
Cost or valuation					
At beginning of year	1,000	250,121	59,522	25,440	336,083
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers	-	-	-	-	-
At end of year	1,000	250,121	59,522	25,440	336,083
Depreciation & Impairments					
At beginning of year		112,054	17,012	17,808	146,874
Disposals	-	-	-	-	-
Depreciation	-	12,552	5,952	2,544	21,048
Impairment	-	-	-	-	-
Transfers	-	-	-	-	-
At end of year	-	124,606	22,964	20,352	167,922
Net book value at beginning of year	1,000	138,067	42,510	7,632	189,209
Net book value at end of year	1,000	125,515	36,558	5,088	168,161

Stocks

Stock is valued at the lower of cost and net realisable value

Debtors/Prepayments

Insurance	971
Licences	588
League/Affiliation Exps	563
Interest receivable	786
	<hr/>
	2,908
	<hr/>

Cash at Bank and In hand

Unrestricted

Cash at Bank	97,662
Bar Cash	886
	<hr/>
	98,548
	<hr/>

Restricted

Cash at Bank	<hr/>
	1,536
	<hr/>

Total **100,084**

Creditors/Accruals

Amounts due within one year

LTA Loan	4,000
Advanced subscriptions	6,795
Other creditors	<u>2,271</u>
	<u>13,066</u>

Amounts falling due after more than one year

LTA Loan	<u>£6,000</u>
	<u>£6,000</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
HORLEY LAWN TENNIS CLUB

**On accounts for the year
ended**

31 March 2024

**Charity no
(if any)**

1150481

Set out on pages

One to seventeen attached

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2022.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: R Bothwell

Date: 30 October 2024

Name: Richard Bothwell

**Relevant professional
qualification(s) or body
(if any):**

Address: 154 Buckswood Drive

Crawley

W Sussex RH11 8JF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

HORLEY LAWN TENNIS CLUB

England & Wales - Charity number 1150481

Accounts



Trustees' Annual Report
for
Horley Lawn Tennis Club
(Charity No 1150481)
For the period
1 April 2022 - 31 March
2023

Introduction

This Annual Report by the Trustees of Horley Lawn Tennis Club covers the period from 1st April 2022 to 31st March 2023. It also provides a forward look between the end of the reporting period and date of publication for completeness.

Charity Name and Number

The Charity is Horley Lawn Tennis Club and is registered with charity number 1150481.

Company Registration

HLTC is a registered company, number 08277089, and is limited by guarantee.

Registered Address

HLTC's Registered Address is:

Vicarage Lane
Horley
Surrey RH6 8AR

Trustees

The Trustees making and approving this Report are:

- Mr Peter Horder
- Mr Rob Wylie
- Mr Paul Farrell
- Ms Chrissie Eastmond
- Mrs Diana Cooper
- Mr Barry King

During the reporting period the following were also Trustees:

- Mrs Alison Blay (resigned at the AGM on 25 September 2022)

Charitable Objects and Performance

Objects

The Objects of the Charity are, for the benefit of the inhabitants of Horley and the surrounding area:

- to promote the amateur sport of lawn tennis;

- to promote community participation in healthy recreation, in particular by the provision of facilities for the learning, teaching and playing of lawn tennis; and
- to promote the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Structure and Governance

The Charity is constituted and governed in accordance with its Articles of Association, created when the Charity was registered and incorporated as a company, limited by guarantee (i.e. an LLC)

It is managed by a Committee comprising up to 8 Trustees, who are also the Directors of the incorporated HLTC LLC and Officers of the Club (the Committee). Officers are elected annually at an Annual General Meeting with nominations open to, and invited from, all members of the organisation who are over the age of 18 (technically those under 18 may be elected but cannot act as Trustee or Director as directed by the Articles). The Committee meets approximately once every 6 weeks, and the Head Coach attends meetings as the group ensures that tennis development plays a major part of its considerations. Only members of the organisation are entitled to vote in an AGM.

The Articles empower members to raise special resolutions and call for Extraordinary General Meetings should they disagree with a decision or direction of the Committee. Again, only members of the organisation are entitled to vote in an EGM.

The Committee considers all aspects of the running of the organisation, and routinely reviews all aspects of the operation of the Charity:

- Junior Coaching and young people (taking reports from the Junior Representative and Head Coach)
- Financial matters (taking a report from the Treasurer)
- Membership issues
- Club play and Matches
- Grounds and Maintenance
- Fund-raising and participation in external events for the purposes of promoting the Charity and its Objects
- Reports from any specialist sub-Committees regarding the forward development of the infrastructure and organisation of the Club and Charity

- The Business Plan
- The comprehensive Risk Analysis and Management Plan.

HLTC has a number of written policies in force, including:

- Volunteer Recruitment and Retention policy
- Accident and Emergency Guidance
- Maintenance policy (including Sinking Fund policy)
- Complaints policy
- Feedback policy
- Smoking policy
- Risk Assessment policy (with associated Risk Analysis and Management Plan)
- Environmental policy
- Financial policy
- Photography and Filming of Children and Young People
- Anti-bullying
- Premises Hire
- Code of Conduct for Members and Users
- Code of Practice for Working with Children and Young People
- Diversity and Inclusion
- Safeguarding

These support the requirements of the Articles of Association and are regularly reviewed for relevance and contemporariness. We also have a set of Operating Rules which cover detailed day-to-day operation of the organisation.

Activities and Promoting the Charitable Objects

We continue to hold events to encourage the game of tennis among adults and juniors and we had a constant trickle of new members and players new to tennis throughout the summer. Open Days we had run in the past do not produce the numbers of new players we had hoped for and alternative means were found more productive.

The coaches ran a successful Summer Tennis Camp and a number of new juniors have joined the club.

We continued to providing outreach to several local schools by our new coach, Boom Tennis, to host an hour a week at our facilities for a local Special Needs school, and to provide coaching at another local specialist school for children with dyslexia. We have also started cardiac tennis.

We are coming to the time when we have to make some critical decisions regarding our courts with courts needing resurfacing. We are also considering a

surface change to artificial clay that will better suit our membership. The Pickleball court has not seen much use which has been unfortunate but it is still early days but it is good exercise for those not wishing to run so far!

The installation of LED floodlights on the last two courts is complete providing the club with seven courts for play during the winter months

Financial Review 2022-2023

Being the first full year unaffected by Covid-19, the Charity had a successful year financially. Whilst we did not receive grant income that had helped us during the pandemic, we replaced this with increased membership income and increased income from social activities, enabling us to make a healthy surplus during the year. We also benefitted from a generous donation from one of our members which has been used to part fund the installation of additional floodlights for two of our courts which were installed at a cost of £37,928 in the year, which was the Charity's major capital expenditure during the year.

The Charity maintains reserves to enable capital replacement of its facilities – renewal of the tennis court surfaces and surrounding fences, repairs, replacement of the Clubhouse building, maintenance of the car park etc, without which it would be unable to deliver its objects. The reserves are also used to support initiatives to increase tennis playing in the community. At the end of March 2023 these reserves were held as follows:

- Court replacement sinking fund: £44,837
- General reserve : £205,261

Note: Although these are held as reserves in the Balance Sheet they are not fully realisable as cash as they include, for example, the depreciated value of clubhouse, courts, floodlights etc.

Two loans remain outstanding for payment according to the individual schedule for each. In the year the Charity paid off £4,000 in loans, leaving £14,000 outstanding. Remaining sums owing to Surrey LTA and the LTA will be paid over the next 5 years. The Trustees consider that financial projections combined with maintenance of a conservative level of reserves will not put the Charity at risk of not being able to repay these when required.

Forward Look

This Section covers the period from the end of the reporting year up to the point at which this report was submitted after its presentation at the Charity's Annual General Meeting (09 September 2023).

We continue to investigate the future opportunity to replace the surface on some courts with artificial clay to give all year-round playing possibilities and thus increased opportunity to deliver tennis to a wider community.

We are promoting the increased use of the clubhouse for social use in the community.

Public Benefits Statement

The Trustees consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Section A

Statement of financial activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year funds	Further Details
	£	£	£	£	£	
Incoming resources	F01	F02	F03	F04	F05	
Income and endowments from:						
Donations and legacies	5,060	1,536	-	6,596	5,603	A1
Charitable activities	-	-	-	-	-	
Other trading activities	40,049	-	-	40,049	31,207	A2
Investments	-	-	-	-	-	
Separate material item of income	-	-	-	-	-	
Other-Covid Grant	-	-	-	-	8,995	
Total	45,109	1,536	-	46,645	45,805	
Resources expended						
Expenditure on:						
Raising funds	17,814	-	-	17,814	25,102	B1
Charitable activities	-	-	-	-	-	
Other	-	-	-	-	2,889	
Depreciation	19,152	-	-	19,152	17,255	B2
Total	36,966	-	-	36,966	45,246	
Net income/(expenditure) before investment	8,143	1,536	-	9,679	559	
Net gains/(losses) on investments	-	-	-	-	-	
Net income/(expenditure) Extraordinary items	8,143	1,536	-	9,679	559	
Transfers between funds gains/(losses):						
fixed assets for the charity's own use	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
Net movement in funds	8,143	1,536	-	9,679	559	
Reconciliation of funds:						
Total funds brought forward	240,419	-	-	240,419	239,860	
Total funds carried forward	248,562	1,536	-	250,098	240,419	

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (N2)	189,209	-	-	189,209	170,433
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	189,209	-	-	189,209	170,433
Current assets					
Stocks (N3)	1,360	-	-	1,360	1,433
Debtors (N4)	2,093	-	-	2,093	1,459
Investments	-	-	-	-	-
Cash at bank and in hand (N5)	73,114	1,536	-	74,650	97,553
Total current assets	76,567	1,536	-	78,103	100,445
Creditors: amounts falling due within one year (N6)	7,214	-	-	7,214	16,459
Net current assets/(liabilities)	69,353	1,536	-	70,889	83,986
Total assets less current liabilities	258,562	1,536	-	260,098	254,419
Creditors: amounts falling due after one year (N7)	10,000	-	-	10,000	14,000
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	248,562	1,536	-	250,098	240,419
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds		1,536		1,536	-
Unrestricted funds	248,562		-	248,562	240,419
Revaluation reserve				-	
Total funds	248,562	1,536	-	250,098	240,419

Signed by one or two trustees on behalf of all the trustees

Rob Wylie (Treasurer)

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

It provides tennis facilities for the local community financed through members subs and donations and fundraising activities, and has a healthy balance sheet and liquidity.

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { i }.

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the change in accounting policy;	As stated in FRS 102 SORP
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period, and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

* -Tick as appropriate

No*

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the	

	£	
<u>Income from Donations and Legacies</u>		6,596
Made up of:		
Donations & Sponsorship		
Donations from individuals		5,060
Donations from local organisations		<u>1,536</u>
		<u>6,596</u>

Other Trading Activities

£

Membership Subscriptions	31,795
Club Lunches and Teas	0
Fundraising Events	2,124
Bar Profit	3,468
Floodlights	1,818
Visitor Fees	50
Coach fees	550
Hire of Clubhouse	170
Bank Interest	74
	<hr/>
	40,049
	<hr/>

Expenditure on raising funds

£17,814

Grounds/Court Maintenance	8,166
Floodlight Repairs	0
Provision of tennis balls	1,228
League/Affiliation fees	1,070
Clubhouse Maintenance	4,126
Clubhouse Insurance	1,303
Utilities	1,105
Miscellaneous Exps	816
	17,814

Depreciation

(Straight Line Method)

	<u>Cost</u>	<u>Value @ 31.03.22</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Value @ 31.03.23</u>
Land	1,000	1,000			1,000
Clubhouse (Expected useful life 20 yrs)	250,121	150,618		12,551	138,067
Floodlights Courts 4-5 (Exp life 10 yrs)	21,594	8,640		2,162	6,478
Floodlights Courts 6-7 (Exp life 10 yrs)	37,928	0	37,928	1,896	36,032
Car Park Surfacing	25,440	10,176		2,544	7,632
	<u>336,083</u>	<u>170,434</u>	<u>37,928</u>	<u>19,153</u>	<u>189,209</u>

	Land £	Clubhouse £	Floodlights £	Car Park Surfacing	Total £
Cost or valuation					
At beginning of year	1,000	150,618	8,640	10,176	170434
Additions	0	0	37928	0	37928
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Transfers	0	0	0	0	0
At end of year	1000	150618	46568	10176	208362
Depreciation & Impairments					
At beginning of year					
Disposals	0	0	0	0	0
Depreciation	0	12,551	4,058	2,544	19153
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of year	0	12551	4058	2544	19153
Net book value at beginning of year	1000	225929	1204	0	228133
Net book value at end of year	1000	138067	42510	7632	189209

Stocks

Stock is valued at the lower of cost and net realisable value

Debtors/Prepayments	£2,093
Insurance	899
Licences	262
League/Affiliation Exps	501
Other	431
	<hr/>
	2093
	<hr/>

Cash at Bank and In hand £75,650

Cash at Bank	75054
Bar Cash	<u>596</u>
	<u>75650</u>

Creditors/Accruals	£7,214
Amounts due within one year	
LTA Loan	4000
Advanced subscriptions	2064
Other creditors	1150
	<u>7214</u>

Amounts falling due after more than one year

£10,000

LTA Loan

£10,000
£10,000



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
HORLEY LAWN TENNIS CLUB

**On accounts for the year
ended**

31 March 2023

**Charity no
(if any)**

1150481

Set out on pages

One to seventeen attached

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2022.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: R Bothwell

Date: 19 November 2023

Name: Richard Bothwell

**Relevant professional
qualification(s) or body
(if any):**

Address: 154 Buckswood Drive

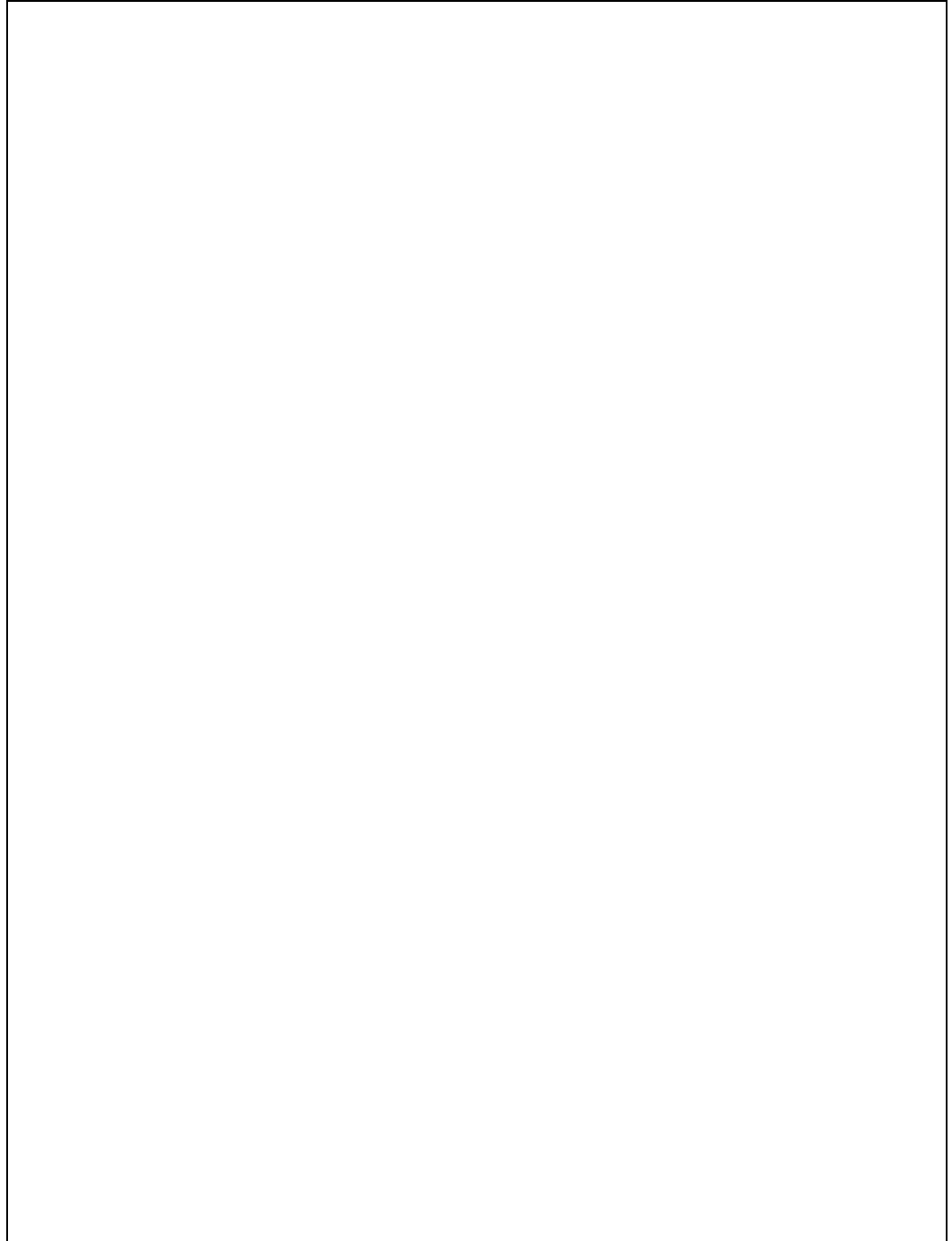
Crawley

W Sussex RH11 8JF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



HORLEY LAWN TENNIS CLUB

England & Wales - Charity number 1150481

Accounts



Trustees' Annual Report

for

Horley Lawn Tennis Club

(Charity No 1150481)

For the period

1 April 2021 - 31 March 2022

Introduction

This Annual Report by the Trustees of Horley Lawn Tennis Club covers the period from 1st April 2021 to 31st March 2022. It also provides a forward look between the end of the reporting period and date of publication for completeness.

Charity Name and Number

The Charity is Horley Lawn Tennis Club and is registered with charity number 1150481.

Company Registration

HLTC is a registered company, number 08277089, and is limited by guarantee.

Registered Address

HLTC's Registered Address is:

Vicarage Lane
Horley
Surrey RH6 8AR

Trustees

The Trustees making and approving this Report are:

- Mr Peter Horder
- Mrs Helen Wickens
- Mr Paul Farrell
- Mrs Alison Blay
- Mrs Diana Cooper

During the reporting period the following were also Trustees:

- Ms Gail Palmer (resigned at the AGM on 25 September 2021)

Charitable Objects and Performance

Objects

The Objects of the Charity are, for the benefit of the inhabitants of Horley and the surrounding area:

- to promote the amateur sport of lawn tennis;
- to promote community participation in healthy recreation, in particular by the provision of facilities for the learning, teaching and playing of lawn tennis; and

- to promote the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Structure and Governance

The Charity is constituted and governed in accordance with its Articles of Association, created when the Charity was registered and incorporated as a company, limited by guarantee (i.e. an LLC)

It is managed by a Committee comprising up to 8 Trustees, who are also the Directors of the incorporated HLTC LLC and Officers of the Club (the Committee). Officers are elected annually at an Annual General Meeting with nominations open to, and invited from, all members of the organisation who are over the age of 18 (technically those under 18 may be elected but cannot act as Trustee or Director as directed by the Articles). The Committee meets approximately once every 6 weeks, and the Head Coach attends meetings as the group ensures that tennis development plays a major part of its considerations. Only members of the organisation are entitled to vote in an AGM.

The Articles empower members to raise special resolutions and call for Extraordinary General Meetings should they disagree with a decision or direction of the Committee. Again, only members of the organisation are entitled to vote in an EGM.

The Committee considers all aspects of the running of the organisation, and routinely reviews all aspects of the operation of the Charity:

- Junior Coaching and young people (taking reports from the Junior Representative and Head Coach)
- Financial matters (taking a report from the Treasurer)
- Membership issues
- Club play and Matches
- Grounds and Maintenance
- Fund-raising and participation in external events for the purposes of promoting the Charity and its Objects
- Reports from any specialist sub-Committees regarding the forward development of the infrastructure and organisation of the Club and Charity
- The Business Plan
- The comprehensive Risk Analysis and Management Plan.

HLTC has a number of written policies in force, including:

- Volunteer Recruitment and Retention policy
- Accident and Emergency Guidance
- Maintenance policy (including Sinking Fund policy)
- Complaints policy
- Feedback policy

- Smoking policy
- Risk Assessment policy (with associated Risk Analysis and Management Plan)
- Environmental policy
- Financial policy
- Photography and Filming of Children and Young People
- Anti-bullying
- Premises Hire
- Code of Conduct for Members and Users
- Code of Practice for Working with Children and Young People
- Diversity and Inclusion
- Safeguarding

These support the requirements of the Articles of Association and are regularly reviewed for relevance and contemporariness. We also have a set of Operating Rules which cover detailed day-to-day operation of the organisation.

Activities and Promoting the Charitable Objects

We continued to support (including financially) the "Free Tennis in the Park" initiative in conjunction with Horley Town Council, where parents and children play together and enjoy the exercise as well as the tennis.

We were able to hold an Open Day¹ in September 2021, which recruited a few adults and juniors, although we had a constant trickle of new members and players new to tennis throughout the summer. Open Days do not produce the numbers of new players we had hoped for and alternative means were found more productive (including the Free Tennis in the Park).

The coaches ran a shortened Summer Tennis Camp (2 weeks rather than the usual 6) and we hope for a return to normal next summer.

We have also been sponsoring an experimental programme of short or soft-ball tennis aimed at senior citizens (typically but not exclusively in their 80s) as a means of improving their general fitness and mobility, and mental well-being through meeting like-minded people.

We continued to sponsor (using grant funding) coaches providing outreach to several local schools, to host an hour a week at our facilities for a local Special Needs school, and to provide coaching at another local specialist school for children with dyslexia.

Towards the end of the reporting year (February 2021) our Head Coach resigned leading us to a recruitment campaign for a replacement. The assistant Coach also departed shortly afterwards, meaning we were then unable to deliver the schools outreach or special needs programmes. Further information is provided in the Forward Look section of this report.

¹ In which we provide a day of tennis coaching and fun activities to the public free of charge in order to attract more people to the sport

Financial Review 2021-2022

Government restrictions due to Covid-19 were not anything like as limiting as the previous year thus our usual fundraising activities could largely resume. Additionally we continued to receive some Local Government Covid-19 recovery support. The Lawn Tennis Association (LTA) and Surrey County LTA had each already deferred £1,000 of loan repayments although both add to the outstanding term. Together these measures, together with financial prudence from the Charity Trustees, helped ensure that the Charity remained in good financial health.

The Charity maintains reserves to enable capital replacement of its facilities – renewal of the tennis court surfaces and surrounding fences, repairs, replacement of the Clubhouse building, maintenance of the car park etc, without which it would be unable to deliver its objects. The reserves are also used to support initiatives to increase tennis playing in the community. At the end of March 2022 these reserves were held as follows:

- Court replacement sinking fund: £38,837
- General reserve : £201,582

Note: Although these are held as reserves in the Balance Sheet they are not fully realisable as cash as they include, for example, the depreciated value of clubhouse, courts, floodlights etc.

Two loans² remain outstanding for payment according to the individual schedule for each. In the year the charity paid off £16,600 in loans, leaving £18,000 outstanding. All member loans have now been repaid with sums owing to Surrey LTA and the LTA to be paid over the next 6 years. The Trustees consider that financial projections combined with maintenance of a conservative level of reserves will not put the Charity at risk of not being able to repay these when required.

Forward Look

This Section covers the period from the end of the reporting year up to the point at which this report was submitted after its presentation at the Charity's Annual General Meeting (10 September 2022).

Covid-19 restrictions have all been removed so that our usual fundraising activities have fully resumed.

We continued to investigate the future opportunity to replace the surface on some courts with artificial clay to give all year round playing possibilities and thus increased opportunity to deliver tennis to a wider community. However due to increased costs this has been reduced as a priority. Ground works to install floodlights on 2 more courts is complete and when the lights themselves are installed (delayed due to a world-wide shortage of semi-conductor chips required for the LED lights) this will in any case provide increased capacity.

² Raised to enable capital expenditure on replacing the dilapidated clubhouse, resurfacing the car park and entrance areas to make them accessible, floodlights on 2 additional courts to increase winter capacity. All these continue to be essential to enable the Charity to deliver its Objects.

The departure of our entire coaching team in February and March 2021 led to a short recruitment campaign following which Boom Tennis was appointed as our Coaching Partner, together with a new Head Coach. The coaching approach is, in our view, more professional than we have had before and the team is gradually re-opening previous opportunities such as the schools outreach and a version of Free Tennis in the Park, in conjunction with the Tennis for Free charity and Horley Town Council. It is also bringing to bear a wider coaching influence within tennis circles with a view to enhancing interest in the local community in playing tennis. A shortened Summer Camp was also possible this year lasting for most of the schools holiday period.

Public Benefits Statement

The Trustees consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Section A

Statement of financial activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year funds	Further Details
	£	£	£	£	£	
Incoming resources	F01	F02	F03	F04	F05	
Income and endowments from:						
Donations and legacies	5,603	-	-	5,603	602	A1
Charitable activities	-	-	-	-	50	A2
Other trading activities	31,207	-	-	31,207	26,463	A3
Investments	-	-	-	-	-	
Separate material item of income	-	-	-	-	-	
Other-Covid Grant	8,000	995	-	8,995	-	A4
Total	44,810	995	-	45,805	27,115	
Resources expended						
Expenditure on:						
Raising funds	16,222	-	-	16,222	7,184	B1
Charitable activities	-	-	-	-	-	
Other	-	2,889	-	2,889	600	B2
Depreciation	17,255	-	-	17,255	17,256	B3
Total	33,477	2,889	-	36,366	25,040	
Net income/(expenditure) before investment	11,333	-	1,894	9,439	2,075	
Net gains/(losses) on investments	-	-	-	-	-	
Net income/(expenditure) Extraordinary items	11,333	-	1,894	9,439	2,075	
Transfers between funds gains/(losses):	-	-	-	-	-	
fixed assets for the charity's own use	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
Net movement in funds	11,333	-	1,894	9,439	2,075	
Reconciliation of funds:						
Total funds brought forward	-	-	-	-	-	
forward	11,333	-	1,894	9,439	2,075	

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (N3)	170,433	-	-	170,433	187,687
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	170,433	-	-	170,433	187,687
Current assets					
Stocks (N4)	1,433	-	-	1,433	874
Debtors (N5)	1,459	-	-	1,459	1,362
Investments	-	-	-	-	-
Cash at bank and in hand (N6)	97,553	-	-	97,553	94,956
Total current assets	100,445	-	-	100,445	97,192
Creditors: amounts falling due within one year (N7)	4,322	-	-	4,322	17,222
Net current assets/(liabilities)	96,123	-	-	96,123	79,970
Total assets less current liabilities	266,556	-	-	266,556	267,657
Creditors: amounts falling due after one year (N8)	14,000	-	-	14,000	18,000
Provisions for liabilities	12,137	-	-	12,137	9,797
Total net assets or liabilities	240,419	-	-	240,419	239,860
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds		-		-	-
Unrestricted funds	240,419		-	240,419	239,860
Revaluation reserve				-	
Total funds	240,419	-	-	240,419	239,860

Signed by one or two trustees on behalf of all the trustees

Peter Horder (Chair)

Section C

Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>It provides tennis facilities for the local community financed through members subs and donations and fundraising activities, and has a healthy balance sheet and liquidity.</i>
N/A
N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { i }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	As stated in FRS 102 SORP
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period, and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the	

Note 2

Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	221482	239860
<i>Adjustments:</i>		

Fund balance as restated	221482	239860
--------------------------	--------	--------

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	8488
<i>Adjustments:</i>	0

Previous period net income/(expenditure) as restated	8488
--	------

	£	
<u>Income from Donations and Legacies</u>		5,603
Made up of:		
Donations & Sponsorship		
Donations from individuals		5,603
Donations from local organisations		0
		<hr/>
		5,603
		<hr/>

Charitable Activities

£

Hire of Clubhouse

0

<u>Other Trading Activities</u>	£
Membership Subscriptions	23,342
Club Lunches and Teas	0
Fundraising Events	2,829
Bar Profit	1,167
Floodlights	2,551
Visitor Fees	1,309
Bank Interest	9
	<hr/>
	31,207
	<hr/>

Other:

Covid Grant	£ 8,000.00
--------------------	---------------

<u>Expenditure on raising funds</u>	£16,222
Grounds/Court Maintenance	2,015
Floodlight Repairs	0
Provision of tennis balls	1,295
League/Affiliation fees	1,398
Clubhouse Maintenance	3,038
Clubhouse Insurance	1,237
Utilities	212
Advertising/Miscellaneous Exps	7,027
	16,222

Other item of Expenditure

£

Interest on Loans paid in previous years

0

Depreciation

(Straight Line Method)

	<u>Cost</u>	<u>Value @ 31.03.20</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Value @ 31.03.21</u>
Land	1,000	1,000			1,000
Clubhouse (Expected useful life 20 yrs)	250,121	163,170		12,552	150,618
Floodlights Courts 4-5 (Exp life 10 yrs)	21,594	10,799		2,159	8,640
Car Park Surfacing	25,440	12,720		2,544	10,176
	<u>298,155</u>	<u>187,689</u>	<u>0</u>	<u>17,255</u>	<u>170,434</u>

	Land £	Clubhouse £	Floodlights £	Car Park Surfacing	Total £
Cost or valuation					
At beginning of year	1000	163170	10799	12720	187689
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Transfers	0	0	0	0	0
At end of year	1000	163170	10799	12720	187689
Depreciation & Impairments					
At beginning of year					
Disposals	0	0	0	0	0
Depreciation	0	12552	2160	2544	17256
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of year	0	12552	2160	2544	17256
Net book value at beginning of year	1000	225929	1204	0	228133
Net book value at end of year	1000	150618	8639	10176	170433

Stocks

Stock is valued at the lower of cost and net realisable value

Debtors/Prepayments	£1,237
Insurance	1237
Licences	0
League/Affiliation Exps	0
	<hr/>
	1237
	<hr/>

Amounts falling due after more than one year

£14,000

Members Loans	£0
LTA Loan	£14,000
	<hr/>
	£14,000
	<hr/>

Cash at Bank and In hand £97,553

Cash at Bank	96879
Bar Cash	<u>674</u>
	<u>97553</u>

Creditors/Accruals **£4,322**

Amounts due within one year

Members Loans	0
LTA Loan	4000
Prepaid coaching	0
Reward Tokens	
Other creditors	<u>322</u>
	<u>4322</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
HORLEY LAWN TENNIS CLUB

**On accounts for the year
ended**

31 March 2022

**Charity no
(if any)**

1150481

Set out on pages

One to seventeen attached

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2022.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: R Bothwell

Date: 15 September 2022

Name: Richard Bothwell

**Relevant professional
qualification(s) or body
(if any):**

Address: 154 Buckswood Drive

Crawley

W Sussex RH11 8JF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

HORLEY LAWN TENNIS CLUB

England & Wales - Charity number 1150481

Accounts



Trustees Annual Report

for

Horley Lawn Tennis Club

(Charity No 1150481)

For the period

1 April 2020 - 31 March 2021

Introduction

This Annual Report by the Trustees of Horley Lawn Tennis Club covers the period from 1st April 2020 to 31st March 2021. It also provides a forward look between the end of the reporting period and date of publication for completeness.

Charity Name and Number

The Charity is Horley Lawn Tennis Club and is registered with charity number 1150481.

Company Registration

HLTC is a registered company, number 08277089, and is limited by guarantee.

Registered Address

HLTC's Registered Address is:

Vicarage Lane
Horley
Surrey RH6 8AR

Trustees

The Trustees making and approving this Report are:

- Mr Peter Horder
- Ms Gail Palmer
- Mrs Helen Wickens
- Mr Paul Farrell
- Mrs Alison Blay

During the reporting period the following were also Trustees:

- Mrs Julie Newton (resigned at the AGM on 26 September 2020)

Charitable Objects and Performance

Objects

The Objects of the Charity are, for the benefit of the inhabitants of Horley and the surrounding area:

- to promote the amateur sport of lawn tennis;
- to promote community participation in healthy recreation, in particular by the provision of facilities for the learning, teaching and playing of lawn tennis;
- and

- to promote the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Structure and Governance

The Charity is constituted and governed in accordance with its Articles of Association, created when the Charity was registered and incorporated as a company, limited by guarantee (i.e. an LLC)

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- Financial matters (taking a report from the Treasurer)
- Membership issues
- Club play and Matches
- Grounds and Maintenance
- Fund-raising and participation in external events for the purposes of promoting the Charity and its Objects
- Reports from any specialist sub-Committees regarding the forward development of the infrastructure and organisation of the Club and Charity
- The Business Plan
- The comprehensive Risk Analysis and Management Plan.

HLTC has a number of written policies in force, including:

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- Complaints policy
- Feedback policy

- Smoking policy
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- Environmental policy
- Financial policy
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- Premises Hire
- Code of Conduct for Members and Users
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- Safeguarding

These support the requirements of the Articles of Association and are regularly reviewed for relevance and contemporariness. We also have a set of Operating Rules which cover detailed day-to-day operation of the organisation.

Activities and Promoting the Charitable Objects

We endeavoured as much as we could to maintain our activities to promote tennis and social interaction within the local community. Inevitably the Government's restrictions on activities and gatherings due to Covid-19 had a severe impact on our ability to provide tennis. Indeed our courts and facilities were closed for a significant part of 2020. The coaches were unable to run their usual Easter and Summer camps and we were unable to hold our main Open Day.

Our fundraising social events were also curtailed for the majority of the reporting period due to Covid-19 restrictions.

We were able to offer free public access to our courts for a period in 2020 when the local public courts were closed for refurbishment and this led to a number of people taking up tennis in more earnest; a number has continued to play even though the public courts have re-opened.

We continued to support (including financially) the "Free Tennis in the Park" initiative in conjunction with Horley Town Council, where parents and children play together and enjoy the exercise as well as the tennis, although again this was severely restricted. Likewise our coaches' ability to provide tennis in local schools was very limited in the year.

Financial Review 2020-2021

Although Government restrictions due to Covid-19 meant that our usual means of fundraising were partly cut off, local Government grants have largely made up the shortfall such that the Charity has not suffered financially as a result of Covid-19, compared with previous years. The Lawn Tennis Association (LTA) and Surrey County LTA each deferred £1000 of loan repayments although both add to the outstanding term.

The Charity maintains reserves to enable capital replacement of its facilities – renewal of the tennis court surfaces and surrounding fences, repairs, replacement of the Clubhouse building, maintenance of the car park etc, without which it

would be unable to deliver its objects. The reserves are also used to support initiatives to increase tennis playing in the community. At the end of March 2021 these reserves were held as follows:

- Court replacement sinking fund: £41,717
- General reserve : £198,143

Note: Although these are held as reserves in the Balance Sheet they are not fully realisable as cash as they include, for example, the depreciated value of clubhouse, courts, floodlights etc.

A number of loans¹ remain outstanding for payment according to the individual schedule for each. In year the charity paid off £2,000 in loans, leaving £34,600 outstanding. Schedules for outstanding repayments vary from 1 year for member loans and 6 years for those from the Surrey LTA. The Trustees consider that financial projections combined with maintenance of a conservative level of reserves will not put the Charity at risk of not being able to repay these when required.

Forward Look

This Section covers the period from the end of the reporting year up to the point at which this report was submitted after its presentation at the Charity's Annual General Meeting(25 September 2021).

The impact of the Corona virus had virtually stopped all club activities although limited activities are expected as the year progresses; a club social, bonfire night, and a Christmas party are planned with the hope that there will be good attendance under the current circumstances, all contributing to the Charity's fundraising plans.

We were able to hold an Open Day² in September 2021, which recruited a few adults and juniors, although we have had a constant trickle of new members and players new to tennis throughout the summer.

The coaches ran a shortened Summer Tennis Camp (2 weeks rather than the usual 6) and we hope for a return to normal next summer.

We continue to work closely with Horley Town Council in promoting tennis. We have been sponsoring the Free (to the public) Tennis in the Park which provides an hour per week of tennis free to adults, children and families on the public courts.

We are also sponsoring an experimental programme of short or soft-ball tennis aimed at senior citizens (typically but not exclusively in their 80s) as a means of improving their general fitness and mobility, and mental well-being through meeting like-minded people.

¹ Raised to enable capital expenditure on replacing the dilapidated clubhouse, resurfacing the car park and entrance areas to make them accessible, floodlights on 2 additional courts to increase winter capacity. All these continue to be essential to enable the Charity to deliver its Objects.

² In which we provide a day of tennis coaching and fun activities to the public free of charge in order to attract more people to the sport

We continue to investigate the future opportunity to replace the surface on some courts with artificial clay to give all year round playing possibilities. Planning permission has been received to floodlight our two remaining unlit courts and work is expected to be carried during the autumn/winter period. Both of these will increase our capacity to deliver various tennis and tennis-related programmes.

Public Benefits Statement

The Trustees consider that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Section A Statement of financial activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year funds	Further Details
	£ F01	£ F02	£ F03	£ F04	£ F05	
Incoming resources						
Income and endowments from:						
Donations and legacies	602	-	-	602	314	A1
Charitable activities	50	-	-	50	532	A2
Other trading activities	26,463	-	-	26,463	33,920	A3
Investments	-	-	-	-	-	
Separate material item of income	-	-	-	-	-	
Other-Covid Grant	20,241	2,125	-	22,366	-	A4
Total	47,356	2,125	-	49,481	34,766	
Resources expended						
Expenditure on:						
Raising funds	7,184	-	-	7,184	8,063	B1
Charitable activities	-	-	-	-	-	
Other	600	231	-	831	960	B2
Depreciation	17,256	-	-	17,256	17,255	B3
Total	25,040	231	-	25,271	26,278	
Net income/(expenditure) before investment	22,316	1,894	-	24,210	8,488	
Net gains/(losses) on investments	-	-	-	-	-	
Net income/(expenditure) Extraordinary items	22,316	1,894	-	24,210	8,488	
Transfers between funds	-	-	-	-	-	
gains/(losses):	-	-	-	-	-	
fixed assets for the charity's own use	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
Net movement in funds	22,316	1,894	-	24,210	8,488	
Reconciliation of funds:						
Total funds brought forward	-	-	-	-	-	
forward	22,316	1,894	-	24,210	8,488	

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (N3)	187,687	-	-	187,687	204,943
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	187,687	-	-	187,687	204,943
Current assets					
Stocks (N4)	874	-	-	874	1,153
Debtors (N5)	1,362	-	-	1,362	1,724
Investments	-	-	-	-	-
Cash at bank and in hand (N6)	94,956	-	-	94,956	57,767
Total current assets	97,192	-	-	97,192	60,644
Creditors: amounts falling due within one year (N7)	17,222	-	-	17,222	16,892
Net current assets/(liabilities)	79,970	-	-	79,970	43,752
Total assets less current liabilities	267,657	-	-	267,657	248,695
Creditors: amounts falling due after one year (N8)	18,000	-	-	18,000	20,000
Provisions for liabilities	9,797	-	-	9,797	7,213
Total net assets or liabilities	239,860	-	-	239,860	221,482
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds		-		-	-
Unrestricted funds	239,860		-	239,860	221,482
Revaluation reserve				-	
Total funds	239,860	-	-	239,860	221,482
Signed by one or two trustees on behalf of all the trustees	Peter Horder (Chair)				

Section C

Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

It provides tennis facilities for the local community financed through members subs and donations and fundraising activities, and has a healthy balance sheet and liquidity.

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { i }.

Yes*

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	As stated in FRS 102 SORP
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period;	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the	

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

N/A

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	215274	221482
<i>Adjustments:</i>		

Fund balance as restated	215274	221482
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Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period £
Net income/(expenditure) as previously stated	8409
<i>Adjustments:</i>	0

Previous period net income/(expenditure) as restated	8409
--	------



	£	
<u>Income from Donations and Legacies</u>		602
Made up of:		
Donations & Sponsorship		
Donations from individuals		602
Donations from local organisations		<u>0</u>
		<u>602</u>

Charitable Activities

£

Hire of Clubhouse

50

<u>Other Trading Activities</u>	£
Membership Subscriptions	24,580
Club Lunches and Teas	0
Fundraising Events	112
Bar Profit	102
Floodlights	1,246
Visitor Fees	385
Bank Interest	38
	<hr/>
	26,463
	<hr/>

Other:

	£
Covid Grant	20,241.00

Expenditure on raising funds

£7,184

Grounds/Court Maintenance	1,560
Floodlight Repairs	0
Provision of tennis balls	-1
League/Affiliation fees	588
Clubhouse Maintenance	1,829
Clubhouse Insurance	1,170
Utilities	111
Advertising/Miscellaneous Exps	1,927
	7,184

Other item of Expenditure

£

Interest on Loans paid in previous years

600

Depreciation

(Straight Line Method)

	<u>Cost</u>	<u>Value @ 31.03.20</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Value @ 31.03.21</u>
Land	1,000	1,000			1,000
Clubhouse (Expected useful life 20 yrs)	250,121	175,722		12,552	163,170
Floodlights Courts 4-5 (Exp life 10 yrs)	21,594	12,958		2,159	10,799
Car Park Surfacing	25,440	15,264		2,544	12,720
	298,155	204,944	0	17,255	187,689

	Land £	Clubhouse £	Floodlights £	Car Park Surfacing	Total £
Cost or valuation					
At beginning of year	1000	175722	12958	15264	204944
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Revaluations	0	0	0	0	0
Transfers	0	0	0	0	0
At end of year	1000	175722	12958	15264	204944
Depreciation & impairments					
At beginning of year					
Disposals	0	0	0	0	0
Depreciation	0	12552	2160	2544	17256
Impairment	0	0	0	0	0
Transfers	0	0	0	0	0
At end of year	0	12552	2160	2544	17256
Net book value at beginning of year	1000	225929	1204	0	238133
Net book value at end of year	1000	163170	10798	12720	187688

Stocks

Stock is valued at the lower of cost and net realisable value

Debtors/Prepayments	£1,170
Insurance	1170
Licences	0
League/Affiliation Exps	0
	<hr/>
	1170
	<hr/>

Amounts falling due after more than one year

£18,000

Members Loans	£0
LTA Loan	<u>£18,000</u>
	<u>£18,000</u>

Cash at Bank and In hand £94,956

Cash at Bank	94708
Bar Cash	<u>248</u>
	<u>94956</u>

Creditors/Accruals **£17,222**

Amounts due within one year

Members Loans	14600
LTA Loan	2000
Prepaid coaching	0
Reward Tokens	
Other creditors	<u>622</u>
	<u>17222</u>



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
HORLEY LAWN TENNIS CLUB

**On accounts for the year
ended**

31 March 2021

**Charity no
(if any)**

1150481

Set out on pages

One to seventeen attached

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2021.

**Responsibilities and
basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: R Bothwell

Date: 15 September 2021

Name: Richard Bothwell

**Relevant professional
qualification(s) or body
(if any):**

Address: 154 Buckswood Drive

Crawley

W Sussex RH11 8JF

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

