



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)

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 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 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)	22,316	1,894	-	24,210	8,488		
Extraordinary items	-	-	-	-	-		
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
Adjustments:		

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
Adjustments:	0

Previous period net income/(expenditure) as restated	8409
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	£	
<u>Income from Donations and Legacies</u>		602
Made up of:		
Donations & Sponsorship		
Donations from individuals		602
Donations from local organisations		0
		<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
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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
	<u>1170</u>

Amounts falling due after more than one year

£18,000

Members Loans £0

LTA Loan £18,000

£18,000

Cash at Bank and In hand £94,956

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

Creditors/Accruals	£17,222
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Amounts due within one year

Members Loans	14600
LTA Loan	2000
Prepaid coaching	0
Reward Tokens	
Other creditors	622
	<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.