



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 1<sup>st</sup> April 2022 to 31<sup>st</sup> 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	
<b>Income and endowments from:</b>						
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	
<b>Total</b>	<b>45,109</b>	<b>1,536</b>	<b>-</b>	<b>46,645</b>	<b>45,805</b>	
<b>Resources expended</b>						
<b>Expenditure on:</b>						
Raising funds	17,814	-	-	17,814	25,102	B1
Charitable activities	-	-	-	-	-	
Other	-	-	-	-	2,889	
Depreciation	19,152	-	-	19,152	17,255	B2
<b>Total</b>	<b>36,966</b>	<b>-</b>	<b>-</b>	<b>36,966</b>	<b>45,246</b>	
<b>Net income/(expenditure) before investment</b>	<b>8,143</b>	<b>1,536</b>	<b>-</b>	<b>9,679</b>	<b>559</b>	
Net gains/(losses) on investments	-	-	-	-	-	
<b>Net income/(expenditure)</b>	<b>8,143</b>	<b>1,536</b>	<b>-</b>	<b>9,679</b>	<b>559</b>	
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>gains/(losses):</b>						
fixed assets for the charity's own use	-	-	-	-	-	
Other gains/(losses)	-	-	-	-	-	
<b>Net movement in funds</b>	<b>8,143</b>	<b>1,536</b>	<b>-</b>	<b>9,679</b>	<b>559</b>	
<b>Reconciliation of funds:</b>						
Total funds brought forward	240,419	-	-	240,419	239,860	
<b>Total funds carried forward</b>	<b>248,562</b>	<b>1,536</b>	<b>-</b>	<b>250,098</b>	<b>240,419</b>	

## Section B Balance sheet

		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets		-	-	-	-	-
Tangible assets	(N2)	189,209	-	-	189,209	170,433
Heritage assets		-	-	-	-	-
Investments		-	-	-	-	-
<b>Total fixed assets</b>		189,209	-	-	189,209	170,433
<b>Current assets</b>						
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
<b>Total current assets</b>		76,567	1,536	-	78,103	100,445
<b>Creditors: amounts falling due within one year</b>	(N6)	7,214	-	-	7,214	16,459
<b>Net current assets/(liabilities)</b>		69,353	1,536	-	70,889	83,986
<b>Total assets less current liabilities</b>		258,562	1,536	-	260,098	254,419
<b>Creditors: amounts falling due after one year</b>	(N7)	10,000	-	-	10,000	14,000
Provisions for liabilities		-	-	-	-	-
<b>Total net assets or liabilities</b>		248,562	1,536	-	250,098	240,419
<b>Funds of the Charity</b>						
Endowment funds		-			-	-
Restricted income funds			1,536		1,536	-
Unrestricted funds		248,562		-	248,562	240,419
Revaluation reserve					-	
<b>Total funds</b>		248,562	1,536	-	250,098	240,419
Signed by one or two trustees on behalf of all the trustees		Rob Wylie (Treasurer)				



## 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\*

☒

\* -Tick as appropriate

No\*

☐

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	As stated in FRS 102 SORP
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(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.</b>	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:**

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

#### 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:**

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

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

**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)

	<b><u>Cost</u></b>	<b><u>Value @ 31.03.22</u></b>	<b><u>Additions</u></b>	<b><u>Depreciation</u></b>	<b><u>Value @ 31.03.23</u></b>
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
	<b>336,083</b>	<b>170,434</b>	<b>37,928</b>	<b>19,153</b>	<b>189,209</b>

	Land £	Clubhouse £	Floodlights £	Car Park Surfacing	Total £
<b>Cost or valuation</b>					
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
<b>At end of year</b>	<b>1000</b>	<b>150618</b>	<b>46568</b>	<b>10176</b>	<b>208362</b>
<b>Depreciation &amp; Impairments</b>					
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
<b>At end of year</b>	<b>0</b>	<b>12551</b>	<b>4058</b>	<b>2544</b>	<b>19153</b>
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

<b>Debtors/Prepayments</b>	<b>£2,093</b>
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	596
	<hr/>
	75650
	<hr/>

<b>Creditors/Accruals</b>	<b>£7,214</b>
---------------------------	---------------

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.**