



Trustees' Annual Report
for

Horley Lawn Tennis Club
(Charity No 1150481)

For the period

1 April 2023 - 31 March 2024

Introduction

This Annual Report by the Trustees of Horley Lawn Tennis Club covers the period from 1st April 2023 to 31st March 2024. 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
- 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.

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, 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 2023-24), 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) Extraordinary items	3,392	-	-	3,392	9,679	
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 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:

<i>(i) the nature of the change in accounting policy;</i>	As stated in FRS 102 SORP
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(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.</i>	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>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period, and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

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

£

Income from Donations and Legacies

Made up of:

Donations & Sponsorship

Donations from individuals	1,454
	<hr/>
	1,454
	<hr/>

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	2796
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

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
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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.