Charity registration number 1206769 (England and Wales)

OXFORDSHIRE LAWN TENNIS ASSOCIATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

OXFORDSHIRE LAWN TENNIS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Broadhurst C Petersen M T Shakespeare	
Charity registration	England and Wales	1206769
Principal address	White Horse Leisure & Tennis Centre Audlett Drive Abingdon OX14 3PJ	
Independent examiner	DSA Prospect Limited First Floor 1 Des Roches Square Witan Way Witney OX28 4BE	

OXFORDSHIRE LAWN TENNIS ASSOCIATION

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OXFORDSHIRE LAWN TENNIS ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities
The objective of the CIO is the promotion of community participation in healthy recreation for the benefit of the inhabitants of Oxfordshire by development, promotion, and support of tennis and padel tennis.

The charity engages in promoting, supporting, funding, advising, and guidance in tennis and padel tennis initiatives across participation, volunteering, competition, and performance. It serves children and young people, adults, senior citizens, individuals with disabilities, and other charities or voluntary organisations.

Achievements and performance
Significant activities and achievements against objectives

Participation
In Oxfordshire, the year ended with 63 registered tennis venues, slightly up on 2024, 185 schools engaged through LTA Youth Programmes (up 12%) and 139 accredited coaches (an extra 4 on the previous year).

Overall adult player base has grown by around a third, up from around 45,000 players to 60,000 players based on LTA reported numbers. Continued growth was noted in regular players (adults playing at least once a month has increased by a further 33% to nearly 28,000 people). However, in contrast to the national trend, there appears to be a small decline in children playing regularly (once a week), which is being closely monitored.

Growth in padel continues with additional courts openings within the year and more planned for future years.

County adult leagues also continued to grow with over 260 teams entered for Summer and over 180 teams playing in the Winter league, plus midweek leagues.

Many venues participated in the Open Court Programme across 2025, helping to open tennis to all.

Engagement & Partnerships
The county junior performance leader together with additional volunteers increased engagement with player parents and delivered a Parents Evening to provide support and guidance for parents and guardians of junior players as they embark on their tennis journey. Feedback from parents who joined on the evening was very positive. The County expects to be running more events like this in the future.

The coaching team additionally hosted a new ‘Girls in Tennis Aspirational Day’ aimed at younger girls who were not part of 8 under performance squad but playing at least once a week in a tennis programme in Oxfordshire. This event was aimed to encourage more junior female players to play tennis and aspire to compete and enjoy the game.

The county LTA Awards working group was exceptionally busy over the year with plenty of nominations for county awards. County winners go forward to regional & national awards rounds as part of the LTA’s recognition of achievements in supporting the sport.

The county has made some positive strides forward to develop new partnerships to support tennis and padel across the county.

Competitions & Performance

The county coaching team continued their stellar job in preparing juniors for all competitive events across ages 8 under through to 18 under. Positive feedback around County Training programmes continues to be received and the changes made to the structure of these programmes is bearing fruit with good results across county cup events.

We saw strong results from both our boys' and girls' junior teams across last year with three wins and promotions for our U18 and U12 Boys and U18 Girls and five runners up places for Boys U14, U11 and U8 and Girls U11 and U8. Thanks to all our coaches and captains for their hard work and support for our junior players.

Our major county event for Juniors, the 2025 Festival of Tennis once again attracted over 200 young players, showcasing their talent and enthusiasm, with players across every age group from 8 years to 18 years.

Looking back on 2025, our adult men's team achieved 2nd place in the final Winter County Cup in its present form after promotion last year. The adult ladies, under new captainship continued to build a lot of team spirit and solid foundations for the coming years. On the Seniors County Cup side, the county fielded five men's and six ladies' teams across age groups from over 40 to over 75. A special congratulations to the men's over 65 team for winning their group. Overall, Oxfordshire finished the County Cup Race for 2025 in 32nd place out of the 44 county and Island associations taking place.

The LTA in conjunction with County and Island Associations and all stakeholders are conducting a review during 2026 of all County Cup events to ensure the longer-term sustainability of this vital part of tennis competition.

Volunteering

The tennis association continues to focus on recruiting and engaging new volunteers and supporters for activities and actively promote these opportunities under the 'Get Involved' section on the Oxfordshire Tennis website.

Financial review

From a financial point of view Tennis Oxfordshire continues to show healthy reserves.

Revenue declined YOY due to less partnership income for yearend 2025, with cost adjustments made to compensate. This resulted in a significant annual reduction in the bottom-line deficit from previous year. The Trustees and management committee continue to shape and adjust activities to allow for sustainable financial position for the County.

Reserves policy

The basis of the LTA requirements is that counties can hold General Reserves that do not exceed two years operational costs, based on an average of the previous 3 years, plus Reserves for Specific Projects.

Currently Tennis Oxfordshire have the following funding requirements, which fall under the title of Specific Projects:

1. License renewal for county courts at the White Horse Leisure & Tennis Centre (WHLTC) in Abingdon
2. Quick Access Club Loan Scheme.

WHLTC County Centre License Renewal Tennis Oxfordshire holds a 25-year licence with the Vale of White Horse Council (which expires in 2026), for use of 2 indoor & 4 outdoor courts (during specific times in the week). The license includes allocated space for storage & the County office. Tennis Oxfordshire is engaged in discussions with the Council, on plans for improvement of the outdoor playing space.

At the end of September 2025 loans balance due from clubs totalled almost £52,200. Specific reserve of up to £60,000 will be held for annual loan allocations to support clubs with facilities improvements (such as floodlights) with a view to extending court time & increase participation levels.

Oxfordshire Lawn Tennis Association Reserve Allocation as follows

· WHLTC £250,000 (minimum)

· Quick Access Loan Scheme £60,000

· General reserve to cover operating costs £105,000 (up to 1 year). Level of reserves will be reviewed periodically to ensure they reflect current requirements

Structure, governance and management
The trust is a charitable incorporated organisation (CIO) incorporated on 29 January 2024. It is governed by the constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees (i.e. Foundation Model Constitution).

The trustees who served during the period and up to the date of signature of the financial statements were:

M Broadhurst (Appointed 29 January 2024)

C Petersen (Appointed 29 January 2024)

M T Shakespeare (Appointed 29 January 2024)

Recruitment and appointment of trustees
Trustees' are recruited based on the skills, knowledge and experience that the Board requires to ensure that the charity is well governed. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Organisational structure
Oxford Lawn Tennis Association has been set up as a charitable incorporated organisation. It is managed by the trustees of the charity.

The trustees' report was approved by the Board of Trustees.

.....
M T Shakespeare
Trustee

Date: .....

OXFORDSHIRE LAWN TENNIS ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

OXFORDSHIRE LAWN TENNIS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF OXFORDSHIRE LAWN TENNIS ASSOCIATION

I report to the trustees and management committee on my examination of the financial statements of Oxfordshire Lawn Tennis Association (the charity) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

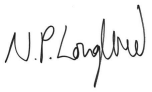
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Nicholas Philip Longford FCCA
DSA Prospect Limited
First Floor
1 Des Roches Square
Witan Way
Witney
OX28 4BE
Date: 27.07.2026.....

OXFORDSHIRE LAWN TENNIS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 12 months 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 8 months 2024 £
Income from:							
Charitable activities	**3**	26,477	96,336	122,813	28,191	68,124	96,315
Bank interest	**4**	8,026	-	8,026	6,089	-	6,089
Total income		34,503	96,336	130,839	34,280	68,124	102,404
Expenditure on:							
Charitable activities	**5**	19,162	113,202	132,364	20,259	99,699	119,958
Total expenditure		19,162	113,202	132,364	20,259	99,699	119,958
Net income/(expenditure)		15,341	(16,866)	(1,525)	14,021	(31,575)	(17,554)
Transfers between funds		(45,925)	45,925	-	-	-	-
Net movement in funds		(30,584)	29,059	(1,525)	14,021	(31,575)	(17,554)
Reconciliation of funds:							
Fund balances at 1 October 2024		443,770	(29,059)	414,711	429,749	2,516	432,265
Fund balances at 30 September 2025		413,186	-	413,186	443,770	(29,059)	414,711

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

OXFORDSHIRE LAWN TENNIS ASSOCIATION

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Deferred assets	**7**		12,408		20,681
Tangible assets	**8**		685		587
			13,093		21,268
Current assets					
Debtors falling due after one year	**9**	39,000		51,000	
Debtors falling due within one year	**9**	23,987		42,946	
Cash at bank and in hand		389,331		350,020	
		452,318		443,966	
Creditors: amounts falling due within one year	**10**	52,225		50,523	
Net current assets			400,093		393,443
Total assets less current liabilities			413,186		414,711
The funds of the charity					
Restricted income funds	**11**		-		(29,059)
Unrestricted funds			413,186		443,770
			413,186		414,711

The financial statements were approved by the trustees on .....

.....
M T Shakespeare
Trustee

1 Accounting policies

Charity information

Oxford Lawn Tennis Association has been set up as a charitable company limited by guarantee. It is managed by the trustees'

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised when received. Other donations are recognised once the charity has been formally notified of the donation, unless any performance-related conditions require the income to be deferred. Income is recognised when the charity is entitled to the funds, it is probable that the income will be received, and the amount can be measured reliably.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Deferred assets

The Oxfordshire LTA committed £200,000 plus legal fees of £6,814 to help construction of the Leisure and Tennis Centre in Abingdon. In return for this the Oxfordshire LTA have received use of the facilities for 25 years from the date of completion of the project in the spring 2002.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Deferred assets	25 years

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	30% Reducing Balance
Computers	30% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
LTA funding	-	64,376	64,376
Competitions	-	17,640	17,640
Tennis courts	26,477	-	26,477
County training income	-	14,320	14,320
	26,477	96,336	122,813

4 Income from investments

	Unrestricted funds 2025 £
Bank interest	8,026

5 Expenditure on charitable activities

	Total 2025 £
Depreciation and impairment	8,574
LTA Registration/Affiliation	200
Competitions (Junior & Adult)	69,857
County courts costs	3,292
Open Court & EDI	2,800
County training	24,104
Communications and marketing	8,924
Events/awards/volunteers	1,406
Clubs, schools and coach support	5,911
Other	1,001
Professional services	4,770
Corporation Tax	1,525
	132,364
Analysis by fund	
Unrestricted funds	19,162
Restricted funds	113,202
	132,364

6 Trustees

None of the trustees received any remuneration or benefits for their services as trustees during the year. All trustees acted in a voluntary capacity.

During the year, payments were made to individuals connected with trustees in the normal course of the charity's activities. These individuals provided services as county team captains, coaches, and LTA-accredited officials at county and LTA-sanctioned events.

All payments were made in accordance with the charity's standard county expense policy and approved captains' and officials' rates. The transactions were carried out on an arm's length basis and were not connected to the individuals' relationship with the trustees.

7 Deferred assets

	Deferred assets
	£
Cost	
At 1 October 2024 and 30 September 2025	206,814
Amortisation and impairment	
At 1 October 2024	186,133
Amortisation charged for the year	8,273
At 30 September 2025	194,406
Carrying amount	
At 30 September 2025	12,408
At 30 September 2024	20,681

8 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 October 2024	20,292	9,904	30,196
At 30 September 2025	20,292	9,904	30,196
Depreciation and impairment			
At 1 October 2024	19,313	9,897	29,210
Depreciation charged in the year	294	7	301
At 30 September 2025	19,607	9,904	29,511
Carrying amount			
At 30 September 2025	685	-	685
At 30 September 2024	579	8	587

8 Tangible fixed assets **(Continued)**

9 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Trade debtors	7,028	21,347
Club loans	13,200	15,867
Prepayments and accrued income	3,759	5,732
	23,987	42,946

	2025	2024
Amounts falling due after more than one year:	**£**	**£**
Club loans	39,000	51,000
Total debtors	62,987	93,946

10 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Corporation tax payable	1,525	1,744
Payments received on account	26,519	19,843
Trade creditors	4,670	9,652
Other creditors	30	1,174
Accruals and deferred income	19,481	18,110
	52,225	50,523

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
	(29,059)	96,336	(113,202)	45,925	-

Restricted funds relate to core activities mandated by the LTA (Tennis National Governing Body), which require county associations to comply with their mandated funding model obligations. Shortfall in LTA funding income (resulting in net shortfall due to core activity spend) within restricted funds, are covered by unrestricted funds generated by other charitable activities.

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	443,770	34,503	(19,162)	(45,925)	413,186

13 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 September 2025:			
Intangible fixed assets	12,408	-	12,408
Tangible assets	685	-	685
Current assets/(liabilities)	400,093	-	400,093
	413,186	-	413,186

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 September 2024:			
Intangible fixed assets	20,681	-	20,681
Tangible assets	587	-	587
Current assets/(liabilities)	422,502	(29,059)	393,443
	443,770	(29,059)	414,711

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).