



A SELF-SERVICE GUIDE TO FINANCIAL SUSTAINABILITY

Assure your club's future through
strong financial management



INTRODUCTION

Managing a tennis club, in a voluntary or paid capacity, comes with similar responsibilities to running a small business. It is essential to be up-to-speed with financial compliance and best practice including budgeting, bookkeeping, tax and fundraising.

Sustainable tennis clubs have a clear long-term and short-term vision of their finances. This ensures there is budget for commitments and contingencies as well as exciting projects to benefit the club community.

On-going successful management of club finances helps attract and retain members for years to come.

THIS GUIDE PROVIDES CLUBS WITH THE FOLLOWING:

1 KEY BENEFITS OF STRONG FINANCIAL MANAGEMENT

2 PRACTICAL GUIDANCE TO HELP CLUBS TO:

- Manage money effectively
- Budget appropriately
- Gain a high-level overview of some of the tax considerations
- Generate income
- Explore ways to save

3 FURTHER SUPPORT



THE KEY BENEFITS OF STRONG FINANCIAL MANAGEMENT

Strong financial management ensures your club is in control of all incomings and outgoings to maximise opportunities and make sound decisions. It also minimises risk of non-compliance, fraud or debt.

A club that is financially sustainable will set a realistic budget to fulfil the vision, mission and services in its strategic plan.

A well-constructed financial plan requires a reasonable level of skill in accounting, business administration and communication and is usually the responsibility of the treasurer.

For a club to be sustainable, securing income from diverse sources is just as important as tracking how and where the money is being spent.



STRONG FINANCIAL MANAGEMENT CAN HELP A CLUB TO:

- Make effective and efficient use of resources
- Achieve objectives and fulfil commitments to members and players
- Become more accountable to donors, sponsors, investors and other stakeholders
- Build up a sinking fund (financial savings set aside over a number of years)
- Meet its governance obligations
- Make decisions with confidence
- Achieve long-term sustainability
- Engage the community

MANAGING MONEY EFFECTIVELY

There are several simple finance practices to help you manage your club's money and meet governance standards.



THE ROLE OF TREASURER

The club treasurer is responsible for the management of finances, including:

- Planning an annual budget
- Monitoring spend/income
- Collecting membership fees and money due to the club
- Paying bills and issuing receipt
- Providing a financial update at committee meetings
- Preparing end-of-year accounts
- Being a named signatory on the club's bank account
- Making recommendations to the committee on increasing cost saving measures
- Working with the grants and funding officer to plan for fundraising events.

There are various legal requirements including handling the payroll and PAYE obligations for employees and providing/submitting any statutory documents that are required by law (including but not limited to VAT returns, PAYE submissions, payslips and NI returns). It is up to the treasurer to make sure that any delegated work is carried out correctly. The treasurer should ensure that statutory tax filing deadlines are understood and complied with – maintaining a diary of such submissions.

Ideally from a financial background, the treasurer needs sound accountancy, organisation and communication skills and should be fully supported by the committee and wider club community.

If your club doesn't have a treasurer, there should be a suitably skilled person in place (either in-house or outsourced) who is responsible for managing finances.



GET ORGANISED AND STAY ORGANISED

Establish a routine to maintain control of your money. It's logical to check your club bank account(s) at the end of each and every month to reconcile your expected monies in and monies out. If there are any discrepancies, investigate why. If you have stock (e.g. club kit, refreshments or bar supplies), make sure you keep detailed stock records and do regular stock takes.

SEPARATE PERSONAL FINANCES

Keep any personal finances or committee funds separate from club funds. Muddling them can create confusion and possibly lead to fraud accusations. Keep receipts for all expenses in line with your club policy on out-of-pocket expenses.

BANK ACCOUNT

Set up a bank account for your club rather than using an account in an individual's name. There are dedicated accounts available for clubs, societies and charities although some have monthly charges. Setting up your account so that you require at least two signatories to withdraw money reduces the risk of mistakes or fraudulent activity, but it may not be possible with online banks/accounts.

ANNUAL ACCOUNTS

At the end of your club's financial year, you will need to prepare your annual accounts. This is particularly important if your club is set up as a limited company or charity, as there are legal obligations.

- To check your annual account requirements as a limited company, visit Companies House.
- To check your annual account requirements as a charity, visit the gov.uk website.

You should ask someone independent with suitable financial knowledge and experience to review and verify your accounts once finalised. If your club is a limited company, it may be required to have a registered auditor who produces a report under the requirements of the Companies Act. Please see the gov.uk website for circumstances where a company is exempt from having an auditor.

COMMUNICATION AND TRANSPARENCY

Transparency promotes trust, so keep everyone up to date with the club's financial position. Try to keep reports simple so those with limited financial knowledge can understand them.

If your club is membership based, you should publish your annual accounts (or a summary) for your members to access. You could share this using your club website, newsletter, by email or another method - as long as it shows them how their fees are being spent!





BUDGET APPROPRIATELY

Financially strong clubs have a budget (also known as a financial plan or forecast) to underpin all activities, stay in control of finances and plan for a sustainable future. Tax balances payable to HMRC should be understood within cashflow reporting.

LINK YOUR BUDGET TO YOUR CLUB'S STRATEGIC PLAN

Looking at your club's strategic plan (the long-term projection focussing on key priorities and themes), your budget should support the objectives so they can be achieved.

If your projected funds don't match your ambitions, you may need to revise your goals or seek ways to boost your budget (sponsorship, fundraising and grants are explored later on in this guide).

Therefore, it is best practice to have both a short-term and medium/long-term budget:

SHORT-TERM BUDGET

A short-term budget manages your income and costs for the next year.

This will keep you focussed on everyday finances. You may find it useful to break this down into a quarterly or monthly budget to help you keep track throughout the year.

LONG-TERM BUDGET

A longer-term budget manages your income and costs over a 3-5 year period.

This will help you realise your strategic plan as well as any one-off projects you want to undertake (e.g. funding for facilities or equipment).





DEVELOPING A BUDGET

Developing a budget for your club may seem daunting but it doesn't have to be complicated. At the most basic level, your budget consists of comparing your actual income and costs to what you budgeted, or last year's figures.

The most important thing is that your budget is appropriate for your club and simple to understand so the relevant people engage with it regularly.

Overestimating your club income and underestimating costs can escalate into financial trouble, so make sure your budget is also realistic. If your costs are coming in under budget, that's good news! **You can always revise your original plan.**

Aim for a budget that will break even and build in contingency for unexpected items that may crop up during the year (e.g. maintenance or lower membership numbers). It is not advisable to set a budget with a deficit in the vague hope that income will be generated to cover it.

In order to maintain facilities to a desired standard, part of a treasurer's role is to **establish a sinking fund**, setting aside money over a number of years to

covers all aspects from the courts through to the clubhouse. There is a sinking fund calculator on the LTA website to help you work out what your club's sinking fund is likely to be over 10 years.

The treasurer should also identify any areas within the budget where **the club can increase income or reduce expenditure** in order to generate funds or capital expenditure needed for a certain project.

Future forecasting will help decision-making and planning club development, such as identifying available finances to put towards supporting an application for grant funding. The whole community can be involved in helping the club fundraise and stay profitable, so think about how you will involve and update everyone with expenditure and fundraising plans.

The LTA provides a user-friendly cashflow template with guidance notes to help you record all club income and expenditure and **stay in control of your finances.**

GAIN AN OVERVIEW OF TAX

Tennis clubs will need to comply with rules for VAT, Corporation Tax, business rates and employment taxes. This needs to be incorporated into your annual budget as expenditure that is non-negotiable. Professional advice should be taken on any areas of uncertainty in relation the clubs tax position.





Taxation can be a complex and challenging area for tennis clubs, particularly for volunteer-run clubs.

However, non-compliance can lead to repercussions including both over-paying and under-paying HMRC (resulting in tax assessments, plus interest and penalties, together with significant time requirements in dealing with HMRC reviews or investigations), and committee officers and club members potentially facing liabilities on behalf of the club.

If you are working on a major project within your club, we advise developing a sound business plan to ensure the project meets your club's objectives and is within your financial capabilities. Understanding what you need to know about tax is the first step in making sure your club meets its obligations. It can be a daunting subject but one that you cannot afford to ignore.

This section provides an overview of different taxes most relevant to tennis clubs to help you understand the basics but is not intended to

be a definitive overview. The LTA encourages tennis clubs to seek professional advice to ensure that they comply with their tax obligations.

Associated with your tennis club's taxation status and requirements is the legal status and structure of your club (i.e. whether your club is incorporated or unincorporated). Please refer to the LTA Self-service guide to governance for more information on this topic.

It is also important to note that HMRC guidance and or rules can change, tax policies and procedures should be kept under regular review.

TYPES OF TAX

The following forms of tax are typically relevant to tennis clubs:

1. VAT (Value Added Tax)
2. CORPORATION TAX
3. BUSINESS RATES
4. PAYE AND NIC.

1. VAT (VALUE ADDED TAX)

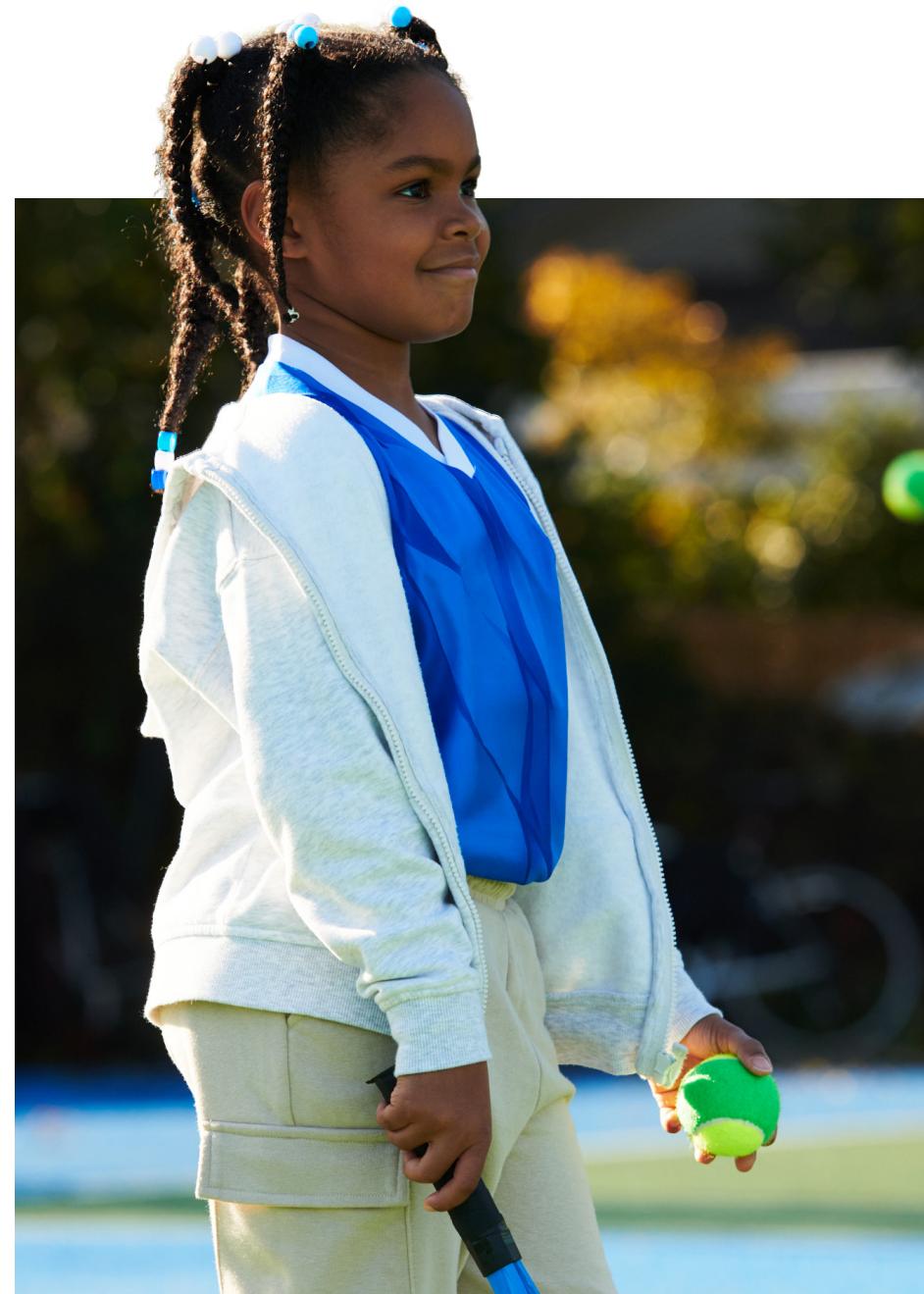
It is important to understand VAT in relation to your club. You may be familiar with VAT from paying bills or buying goods at your tennis club.

If your tennis club is VAT registered, then you will charge VAT in relation to business transactions, if the transactions are subject to VAT.

VAT is a tax on transactions, not on profits, and is payable at the current standard rate of 20% on goods and services, unless there are certain exemptions which apply to the supplies or applicable reduced rates. The club should maintain an income schedule which details the VAT liability applicable for each transaction.

VAT is often a significant cost for clubs, either because they are not registered (if their taxable turnover does not exceed the compulsory registration threshold which is currently £85,000 p.a. and/or they

have not registered voluntarily) or even if they are registered because not all of their income is taxable and therefore recovery of VAT on purchases is restricted. Regarding the latter, tennis clubs will need to deal with electronic filing of VAT returns, record keeping and the additional administration which VAT brings.



REGISTERING FOR VAT

Registration is mandatory for clubs with taxable income (e.g. bar sales in your club) over the annual threshold.

This is currently £90,000 p.a. but is subject to change, so needs to be checked in particular given that the test applies at any given time by reference to the previous 12 months' turnover, or a future expectation about exceeding the threshold.

You can also 'voluntarily' register for VAT even if your taxable supplies are less than the threshold. Whilst this means that the club would need to charge, and account to HMRC for, 20% VAT on your taxable supplies where applicable, it also means that the club would be entitled to reclaim the VAT on your purchases (subject to VAT recovery rules). For example, a tennis club may consider voluntarily

registering for VAT when the club has received significant funding to develop its facilities (clubhouse, courts etc.) and wishes to recover a proportion of the VAT incurred on the construction costs.

Please note, any development or construction activities should be carefully considered from a VAT perspective.

Clubs can register for VAT through the HMRC's online application portal. Typically, you will be expected to complete and submit a VAT Return to HMRC every quarter, although you can request to submit monthly returns.

HMRC now requires all VAT registered organisations to use online software to manage their financial records and make VAT returns to HMRC online, through Making Tax Digital ("MTD") software.



RECOVERING VAT FROM PURCHASES

You can recover the VAT incurred on purchases and transactions that the club is charged VAT on that directly relate to your taxable supplies (subject to the normal rules governing input VAT recovery). For example, the tennis club could recover the VAT for purchasing bar stock that is then sold, whilst the club would in most cases be unable to recover VAT on tennis nets as this would not directly relate to your taxable transactions.

However, there are costs and overheads that are partially recoverable, but in most cases calculating this is likely to require professional advice and support. Most clubs are likely to be partially exempt for VAT purposes, meaning that some form of restriction will be required on input VAT recovery. Therefore, in line with budgeting points set out above, the club should not assume full VAT recovery.

What supplies and transactions are taxable?

If your tennis club is VAT registered, then you must charge VAT on all of your taxable supplies and transactions. This includes:

- Business sales (the goods and services that you sell, e.g. bar sales, catering etc.)
- Items sold to staff (refreshments, clothing etc.)
- Business goods used for personal reasons.

VAT is not charged on items and transactions that are classified as 'exempt.'

This might include:

- Coaching lessons
- Hire of equipment
- Sports venue hire (providing it is hired for sporting purposes and not functions or parties etc.)
- Competition entry fees
- Membership fees.

2. CORPORATION TAX

Tennis clubs are subject to Corporation Tax, whether your club is incorporated or unincorporated.

If your club trades and makes a profit, then you will be required to file a Corporation Tax return and may need to pay Corporation Tax.

Income from members (such as membership subscriptions or bar income) where the club is not seeking to make a profit and any surplus is used for the members' benefit, is generally exempt from Corporation Tax.



Other income that may be taxable includes:

- Trading income from non-members (e.g. bar sales)
- Investment income (e.g. bank interest)
- Property income (e.g. rent received)
- Chargeable gains (e.g. on the sale of land*)
- Sponsorship.

CLUBS WHICH HAVE CORPORATION TAX TO PAY MUST:

1. Self-assess their Corporation Tax liabilities
2. Register with HMRC for this purpose
3. File a Corporation Tax return online and pay the due amount nine months and one day from the end of their accounting year end.

Failure to do all these things may result in interest charges, backdated tax bills and penalties. HMRC will conduct periodical audits to ensure Corporation Tax compliance is done accurately. Under current law, Corporation Tax is charged at 19% (small profits rate) for companies with taxable profits up to £50,000. For profits over £250,000, the rate

is 25% (main rate). Profits between £50,000 and £250,000 are taxed at the main rate but benefit from Marginal Relief, which reduces the effective rate.

Income or gains may be offset by certain reliefs or allowable expenses.

*** Sale of land:**

Some clubs may be in the position to raise funds by selling off land. There are associated tax implications (in particular VAT and Corporation Tax) but you may be able to structure your club to make you exempt from gains on the sale of assets, for example as a charity or CASC (community amateur sports club). Please seek professional advice on this subject. Property transactions should be carefully considered from a VAT and Tax perspective, and early advice is recommended.

3. BUSINESS RATES

Business rates are a tax on non-domestic properties and land.

Tennis clubs will usually have to pay business rates if the club occupies property and land under a freehold or leasehold. Business rates help pay for local services and are collected by the local authority. Business rates are often one of the most expensive outgoings for a tennis club and so it is important to understand the issues.

The Valuation Office Agency (VOA) assesses each property and provides a rental value for each site.

Currently, you **will not have to pay business rates** on a property with a rateable **value of £12,000** or less which is excellent news for many small and medium-sized tennis clubs. For properties with a rateable **value of £12,001 to £15,000**, the **rate of relief will go down** gradually from 100% to 0%. For example, a rateable value of £13,500 gives 50% relief, and £14,000 gives 33% relief.

It is also worth noting that if a club is a **community amateur sports club (CASC)** or a charity, they are entitled to an **80% mandatory rate relief**. Relief on a discretionary basis may also be granted by contacting the department responsible for business rates at the local authority.

Tennis clubs are encouraged to manage their rates bill by undertaking the following steps:

1 Review your current bill and how this is calculated to **make sure you aren't being overcharged**. Consider appealing the rateable value given to the property by the VOA if you believe it is too high. You may require professional advice if this is an action you are seeking to pursue.

2 Be aware that if you are **considering making improvements** to your club's facilities, such as new floodlights or a clubhouse extension (or have already done so) this may impact on your rates bill. You should include any projected rate increases into your longer-term budget. Improvement Relief introduced in April 2024 means qualifying improvements completed on or after 1 April 2024 and before the scheme closes (currently scheduled for 31 March 2028) will not increase your bill for 12 months.

3 Explore whether there are **reliefs available that your club can access**, particularly from your local authority.

Find further information on business rates and check your club's rateable value by searching for VOA on [gov.uk](https://www.gov.uk)





4. PAYE & NICS

Pay As You Earn (PAYE) is the system that HMRC uses to collect income tax and National Insurance contributions (NICs) from employees.

If your tennis club has employees, you may have to deduct income tax and NICs from their pay each pay period and may also have to pay employer's NICs, an additional cost to the club.

Managing PAYE and NICs can be an administrative challenge for tennis clubs, particularly for those with limited experience in this area.

CLUBS WITH EMPLOYEES WILL BE REQUIRED TO:

- 1** Collect and account for income tax and NICs under PAYE to HMRC
- 2** Complete forms and returns including those relating to employees' expenses and benefits
- 3** Ensure that employees are paid in accordance with the national minimum wage rules
- 4** Keep adequate records, deduct the correct amounts, complete the relevant forms and establish procedures to do this accurately and on time
- 5** Complete payroll using the HMRC's PAYE online service

It is important that clubs take PAYE and NICs seriously as it can result in financial penalties if not paid properly.

EMPLOYMENT STATUS

One of the most important and difficult issues for tennis clubs is determining whether someone who your club engages (e.g. a coach, member of bar staff or groundsman) is a volunteer, worker, employee or providing services on a self-employed basis. There is not a one size fits all approach here and the rules are potentially complex. Significant exposures could result for getting this wrong.

Status depends on a number of factors but include the true nature of the relationship, how the duties undertaken are controlled and supervised, the frequency of work carried out (and what work it is) and, to an extent, the contractual terms and conditions of engagement. It is important to consider employment status as it will have implications for claims, tax and NICs. An individual's true legal status will also dictate the scope of their legal rights including the right to receive the national minimum wage. Clubs and coaches can use an anonymous online

HMRC service to find out if a worker on a specific engagement should be classed as employed or self-employed for tax purposes: [gov.uk/guidance/check-employment-status-for-tax](https://www.gov.uk/guidance/check-employment-status-for-tax)

Finally, below is recommended best practice regarding finance and tax:

- The management committee should review management accounts on a quarterly basis (at least)
- These should be compared against a budget or forecast to ensure expectations are being met
- There should be clear payment authorisation procedures
- Annual accounts should be reviewed by a third party to give members comfort of financial propriety.

Funders for previous development projects may have financial performance covenants that need meeting. Identify those where necessary and ensure compliance.

NOTE:

This is a very brief introduction and overview into the complex world of taxation. It is by no means intended to be a definitive guide, and we encourage you to undertake further research and seek professional advice to ensure that your tennis club is meeting its tax obligations and maximising any reliefs or benefits available.

A key principle in tax is that the rules can change, and previous positions adopted by clubs should not necessarily be relied upon. Furthermore, tax treatment can vary between clubs, so you should not assume that what applies to another club will apply to yours.

Please visit the HMRC website for more information on the tax areas discussed above. At the end of this guide, you will find details on how to get further support from the LTA.





INCOME GENERATION

Having a realistic and clear understanding of the sustainable income your club is likely to generate is vital for strong financial management. Income is more sustainable when it comes from a variety of sources, including:

1. MEMBERSHIP FEES
2. SPONSORSHIP
3. FUNDRAISING
4. COMMERCIAL ACTIVITIES
5. EXTERNAL FUNDING

1. MEMBERSHIP FEES

Many tennis clubs rely heavily on income generated from membership fees, so it's important to set these at the right price. Ideally, your membership fees should cover the day-to-day financial running costs of the club. Additional income can then be used to improve and develop your club and to build up a sinking fund to cover unexpected events.



Below are some membership fee questions to consider:

1
Have you researched whether your subscriptions are competitive with other local clubs or comparable leisure activities?

2
Do your fees reflect the value of what your club offers, e.g. the playing opportunities, coaching, facilities, social activities etc?

3
Is there scope to increase the fees or should they be reduced to attract more people?

Increasing membership fees can be an emotive subject so make sure your members know exactly what they are getting for their money and also let them know how your club is funded overall. Often a rise in membership fees is better received if members are informed about the financial position of the club.

2. SPONSORSHIP

Sponsorship can be a great way to generate income and form a partnership with a local business or organisation. It isn't free money, however. It should be viewed as a mutually beneficial relationship between your club and the sponsor, requiring investment of time and resources to be successful for both parties.



Think about the different types of sponsorship a company could offer your club, including financial and non-financial:

- **Funds in return for their branding on the club kit**, signage, equipment etc. or in return for digital advertising on your website or social media pages
- **Provision of resources** e.g. volunteers to help out at the club for the day or at an event
- **Provision of products or services** e.g. an electrical company providing energy efficient lighting or a local builder providing some facility maintenance work.

When approaching a potential sponsor, it's helpful if you already have a contact or existing relationship so make sure you leverage any contacts within your community. Be clear about the benefits they will get from sponsoring your club, how much sponsorship you require from them and the terms of the sponsorship to present a compelling business case for collaboration.



3. FUNDRAISING

Raising money from social events can be a great source of income. Involving the whole community gives them the opportunity to feel they are doing their bit to support the club and puts the fun in fundraising!

Before you jump into organising an event, take time to consider the what, why, where, when and how:

WHAT

What type of event do you want to organise and what resources and skills do you have already?

WHY

Why are you fundraising?
This needs to be clear from the outset.

WHERE

Where will the event take place, and will you need to hire/borrow a venue or outdoor space?

HOW

How will the event work?
Develop a budget and plan to ensure you have factored in the resources, time and money needed to reach your fundraising target. Know your break-even point and decide whether you're charging for things like admission.

WHEN

When is the optimum time to hold the event?
Consider other local/national events, the club calendar, weather, time of day/week, or relevant themes you could tie in with.



Remember there will be health and safety responsibilities to consider including contingency plans for unsuitable weather, food and beverage licences, first aid and public liability insurance.

The type of event you could run ranges from a quiz night to bake sale to weekend-long festivals and tournaments. Consider previous events that have been successful and what you can learn from them. Market and communicate internally and externally to increase your attendance rate and offers of help.

Always bear in mind the purpose is to raise as much money as possible to support the tennis club, in an enjoyable and collaborative way.

Read our [Venue Fundraising Guide](#) for ideas and advice on generating additional funds.



GIFT AID

Gift Aid is a scheme which enables registered community amateur sports clubs (CASCs) or charities to reclaim tax on a fundraising donation made by a UK taxpayer, effectively increasing the amount received.

For every £1 donated, the Government will contribute an extra 25p, subject to certain conditions. If your club is a CASC you can also use the Gift Aid Small Donations (GASDS) scheme to receive a 'Gift Aid type' payment of 25p in the £1 from the Government on small cash donations from individuals to the club subject to certain conditions.

To find out more about both schemes and how to become a CASC, visit the [GOV.UK CASC Guidance notes](#) or [Gift Aid donation claims for charities and CASCs](#)

FREE FUNDING WITH EASYFUNDRAISING

The LTA has partnered with easyfundraising to help tennis venues source an extra income stream. Just ask everyone connected with your venue (members, coaches, volunteers and friends) to use easyfundraising when they shop online with over 8,000 leading sites, including Amazon, John Lewis and Just Eat.

Every time they make a purchase, your venue will receive a cashback donation directly from the retailer. Join over 350 tennis venues using easyfundraising to generate additional funding to invest in the running and operation of their venue.

To register for free, visit the easyfundraising website: easyfundraising.org.uk/lta

4. COMMERCIAL ACTIVITIES

Commercial activities can be a great way to generate income from both inside and outside your club to support it financially, for example selling products (e.g. kit or refreshments) or services (e.g. facility hire). If you are thinking about setting up a trading subsidiary, please refer to the LTA self-service guide to governance for more information on CASCs (community amateur sports clubs).



LOOK WITHIN YOUR CLUB

Think about what your players, parents and social members want. If you're not sure, ask them. How can you get them to willingly spend more money at your club? For example, could you encourage more people to visit by making the club more family-friendly? Can you encourage parents to stay throughout junior sessions by selling refreshments and offering a comfortable spectator area?

LOOK TO YOUR LOCAL COMMUNITY

Outside of your club, what else is on offer that you can match (or do better at?) What does your community need that it doesn't yet have? Can you provide it and make a profit?

Think about whether you can work in partnership with a local organisation to send potential customers to you (and vice versa).

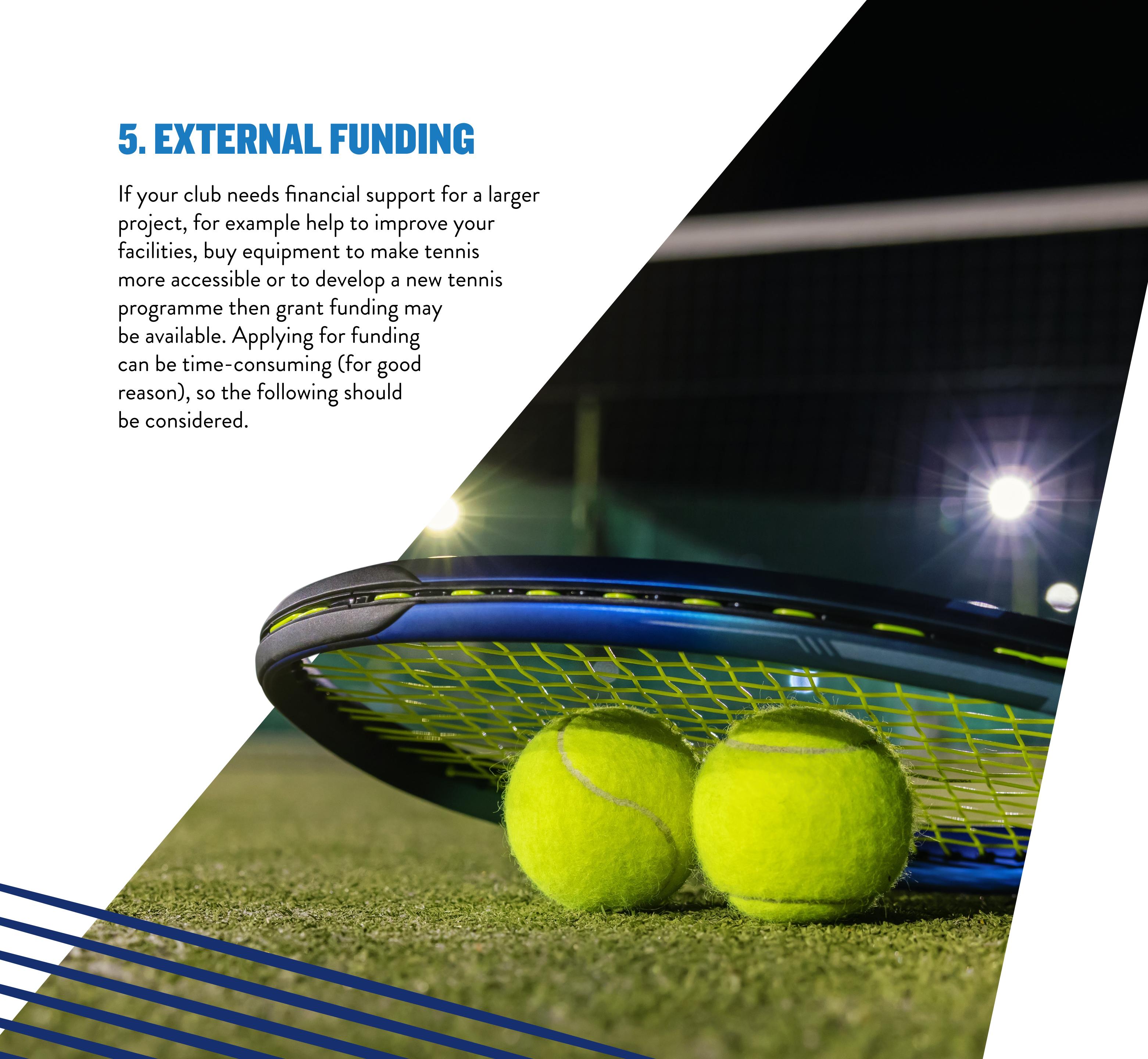
LOOK AT YOUR FACILITIES

If your club has its own facility, like a clubhouse, then consider whether you can generate additional income by hiring it to the local community e.g. for business meetings, team building, social events or interest groups/clubs. With more people using your facilities, you'll also increase awareness of your club.



5. EXTERNAL FUNDING

If your club needs financial support for a larger project, for example help to improve your facilities, buy equipment to make tennis more accessible or to develop a new tennis programme then grant funding may be available. Applying for funding can be time-consuming (for good reason), so the following should be considered.



DEVELOP A PLAN

Ensure that projects you wish to have funding for align with your club's strategic (long-term) plan. A clear development plan puts your club in a strong position as it shows you have a business case and professional approach.

RESEARCH THE MOST APPROPRIATE FUNDING

Different funders will be looking for different criteria and will want to know details of your proposed expenditure. Rather than a 'one size fits all' appeal, craft an emotive appeal that demonstrates your club objectives align with theirs.

The LTA offers tennis facility funding and advice including the Facility Loan Scheme which provides loans to help venues deliver projects that will increase the number of people playing tennis. To attract new players within local communities, it is critical that there is access to quality facilities all year round, and therefore the LTA will prioritise investment through this fund into low-cost indoor structures and floodlights. The fund is continually accepting applications.

Our mission is to grow tennis by making it relevant, accessible, welcoming and enjoyable. Ensuring local communities have access to quality facilities is critical to attracting and retaining more players.

THE OBJECTIVES OF THE FUND ARE:

1

To provide indoor or all year-round playing facilities
to encourage community accessible play all year

3

Retain and increase the number of participants
at the venue

5

Grow the numbers of adults and juniors on the coaching programme

2

Enhance facilities
to create better playing environments to encourage play all year

4

Increase non-member pay and play coaching
and usage opportunities

6

Provide online booking through ClubSpark



The LTA wants to work with people, committees and organisations that are committed to growing tennis by opening up access at their venue, are effectively engaging their community and have the skills to deliver their project.

The key principles include engaging the community, growing participation and online booking access. We also want to work with financially sustainable venues with an adequate sinking fund, as well as constituted organisations or recognised bodies that have security of tenure at their venue through freehold, lease or licence; and are legally able to borrow money.

Funding will be prioritised as follows:

- Low cost indoor buildings
- Installation of new floodlights

Consideration for funding will be given to projects that include:

- Court surface upgrades to a year-round playing surface
- New tennis courts
- Padel courts
- Accessible facilities that cater for disabled players
- Innovation to drive membership, usage and tennis participation.

To apply for funding for these types of projects the applicant will need to clearly demonstrate community accessibility and participation growth.

Unfortunately, the following are not eligible project costs: coaching and equipment costs, routine maintenance, clubhouse renovations, like for like resurfacing (unless there are exceptional circumstances), purchase of land, retrospective funding and facilities exclusively for other sports.

We will expect you to provide an appropriate proportion of the cost of the project.

Investigate different funding bodies and their offers, including Active Partnerships, local authorities, local businesses and community grants. Note the application deadlines so that you don't miss out.

SUPPORT AND GUIDANCE

Planning your project and writing your application doesn't need to fall to one person. Look at the different skills and experience within your club community (members, the committee, players, volunteers) and use it.

It is also advisable to ask another person to sense-check your application to pick up any mistakes, oversights or to suggest improvement.



EXPLORING WAYS TO SAVE

As well as maximising revenue streams, it's also worth regularly reviewing your cost base and seeing where you can shave costs.

The LTA Buying Group has been set up to support clubs with benchmarking costs as well as managing on-going contracts.

The group is powered by GMG, a purchasing alliance created by experienced club operators to enhance profitability for independent sports clubs all over the UK. GMG harness their collective purchasing power to leverage significant discounts without compromising on quality or service.

They employ experts in key areas such as energy, waste and washroom, branding and collateral, court fixtures and fittings, and food and beverage services to help benchmark your core areas of expenditure against national prices, giving clubs insight into best practice and the current trends in the sector.

[**The LTA Buying Group**](#) also gives club access to a Contracts Manager tool. This tool is a cloud-based portal (online filing cabinet) that enables you to de-clutter and reduce paperwork by storing an unlimited number of contracts, invoices and other pertinent documents securely. You can drag and drop documents from your desktop, log the contract start and end dates, and – crucially – log the notice period required should you wish to terminate service.

Contracts Manager then gives you a simple 'traffic light' system which enables you to see which contracts are approaching a critical date, at a glance. As and when any contract approaches a critical date, the system will send an alert, whereupon the buying group can assist you as to whether to renew, renegotiate, or look elsewhere in the market.





FURTHER SUPPORT

The LTA is committed to securing a lasting future for tennis in Britain.

As part of this, a range of resources and support have been developed for tennis venues, which are available through our [**LTA Venue Support Toolkit**](#).

For more information related to the principles of financial management of your tennis venue from financial compliance through to best practice, on budgeting, bookkeeping, tax and fundraising visit the [**LTA Venue Support Toolkit**](#).

Beyond the basics, our free specialist Legal and Tax helpline operated by a leading commercial law firm can provide valuable guidance and advice on business-related topics regarding your venue and people.

You simply need to call **03330 433 232** and quote your LTA Registration number.

