

## APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

## Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	04	2022		31	03	2023

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

Glenrothes Tennis Club

SC044270

39 Huntingtower Park

Glenrothes

Fife

Postcode KY6 3QF

## Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	President, secretary		
	Treasurer		
	Welfare officer		
	Minute secretary		
		Appointed 21.02.2023	
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	1 April 2022 to 31 January 2023

## Structure, governance and management

### Type of governing document

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 18<sup>th</sup> September 2013.

It has a single tier structure and as such the trustees are the members of the charity.

### Trustee recruitment and appointment

The management committee are the charity's trustees. Membership of the management committee is open to all adult members of the club.

Trustees are elected at the annual general meeting.

## Objectives and activities

### Charitable purposes

The Club is a non-profit distributing charity whose principal objective is the advancement of public participation in sport by the provision of coaching and facilities for participating in Lawn Tennis in accordance with the rules and regulations laid down by CLTA i.e. Tennis Scotland, the governing body within the game of lawn tennis and its subsidiaries or such successor entity or entities as become(s) from time to time (and by so doing to become and remain registered as an associate of the LTA), and the LTA Rules and the LTA Disciplinary Code and the rules and regulations of any governing body.

### Summary of the main activities in relation to these objects

To operate courts that allow the public to play tennis.  
To run club evenings to allow members to play against other members in a fun and friendly environment.  
To undertake coaching for both adults and juniors.  
To field teams in inter club competitions within Fife and Tayside.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

This year we received a £2,000 grant to provide free coaching for juniors, who would struggle to afford it otherwise. The coaching takes place on a Friday evening for 2 hours, we plan to provide this for a whole year.

Coaching to both members and non-members continued and it was pleasing the number of new faces who picked up a racquet for the first time.

We continue to field a team in the Tayside Tennis leagues in men's, women and mixed doubles as well as playing in the North East Fife social league, giving our members a chance to play other teams in the area.

### Financial review

#### Brief statement of the charity's policy on reserves

The trustee's policy is not to commit to any project without the funds being in place to meet its costs.

Hopefully as the charity grows and we obtain a permanent base then we would have reserves of at least 6 months expenditure to meet any unexpected commitments.

#### Details of any deficit

None

#### Donated facilities and services (if any)

None of a material nature.

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)	<div></div>	
Position (e.g. Chair)	President	
Date	10 December 2023	



## Glenrothes Tennis Club

SC044270



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2022		31	03	2023

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	281				281	282
Legacies					-	
Grants		2,000			2,000	200
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	33				33	2
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,454				4,454	4,052
					-	
<b>A1 Sub total</b>	<b>4,767</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>6,767</b>	<b>4,535</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,767</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>6,767</b>	<b>4,535</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,037	200			5,237	2,350
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>5,037</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>5,237</b>	<b>2,350</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	245				245	226
Purchase of investments					-	
<b>A4 Sub total</b>	<b>245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245</b>	<b>226</b>
<b>Total payments</b>	<b>5,282</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>5,482</b>	<b>2,576</b>
<b>Net receipts / (payments)</b>	<b>(514)</b>	<b>1,800</b>	<b>-</b>	<b>-</b>	<b>1,286</b>	<b>1,960</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(514)</b>	<b>1,800</b>	<b>-</b>	<b>-</b>	<b>1,286</b>	<b>1,960</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	28,026	200			28,226	26,266
	Surplus / (deficit) shown on receipts and payments account	(714)	2,000			1,286	1,960
						-	
						-	
	Cash and bank balances at end of year	27,312	2,200	-	-	29,512	28,226
	(Agree balances with receipts and payments account(s))	200	200				

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of approval



10 December 2023





## Glenrothes Tennis Club

SC044270

**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation	281				281	282
					-	
					-	
					-	
<b>Total</b>	<b>281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281</b>	<b>282</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
Coaching and equipment		2,000	2,000	200
			-	
			-	
<b>Total</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>200</b>

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching income	2,230				2,230	4,002
Match fees					-	
Membership	2,185				2,185	
Misc Income	39				39	50
Refunds of affiliation fees from 2020					-	
					-	
					-	
<b>Total</b>	<b>4,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,454</b>	<b>4,052</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching	1,225	200			1,425	1,110
Affiliation and joining fees	715				715	490
Court hire	2,966				2,966	553
Repairs					-	109
Match expenses	9				9	
Miscellaneous	122				122	87
					-	
					-	
					-	
<b>Total</b>	<b>5,037</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>5,237</b>	<b>2,350</b>



SC044270

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>General Fund</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	281				281	281
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Interest	33				33	4
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,454				4,454	3,338
<b>Sub total</b>	<b>4,767</b>	-	-	-	<b>4,767</b>	<b>3,623</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>4,767</b>	-	-	-	<b>4,767</b>	<b>3,623</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,037				5,037	1,271
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	<b>5,037</b>	-	-	-	<b>5,037</b>	<b>1,271</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>5,037</b>	-	-	-	<b>5,037</b>	<b>1,271</b>
<b>Net receipts / (payments)</b>	<b>(270)</b>	-	-	-	<b>(270)</b>	<b>2,352</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(270)</b>	-	-	-	<b>(270)</b>	<b>2,352</b>

## Nature and purpose of funds

--

## Glenrothes Tennis Club

SC044270

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Coaching and Equipment</b>						
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	2,000				2,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>2,000</b>	-	-	-	<b>2,000</b>	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	<b>2,000</b>	-	-	-	<b>2,000</b>	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	200				200	40
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>200</b>	-	-	-	<b>200</b>	<b>40</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	<b>200</b>	-	-	-	<b>200</b>	<b>40</b>
<b>Net receipts / (payments)</b>	<b>1,800</b>	-	-	-	<b>1,800</b>	<b>(40)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>1,800</b>	-	-	-	<b>1,800</b>	<b>(40)</b>

## Nature and purpose of funds

Coaching costs - grants received to fund coaching costs and equipment for coaching

# APPENDIX 3



**Report to the trustees/members of**  
**Registered charity number**  
**On the accounts of the charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed:**

**Name:**

**Relevant professional qualification(s) or body (if any):**

**Address:**

## Independent examiner's report on the accounts

v2

Charity name  
Glenrothes Tennis Club

SC044270

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2022	to	31	03	2023

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Date:**

10 December 2023