

SC044375



Receipts and payments accounts						
For the period from				to		
	01	10	2023		30	09
						2024

## 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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	4,950				4,950	5,617
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings	4,711				4,711	3,300
Gross receipts from other charitable activities	18,098				18,098	19,050
					-	
<b>A1 Sub total</b>	<b>27,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,759</b>	<b>27,968</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>27,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,759</b>	<b>27,968</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,923				29,923	22,188
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>29,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,923</b>	<b>22,188</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>29,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,923</b>	<b>22,188</b>
<b>Net receipts / (payments)</b>	<b>(2,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,164)</b>	<b>5,779</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(2,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,164)</b>	<b>5,779</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	81,617				81,617	75,838
	Surplus / (deficit) shown on receipts and payments account	(2,164)				(2,164)	5,779
						-	-
						-	-
	Cash and bank balances at end of year	79,453	-	-	-	79,453	81,617
(Agree balances with receipts and payments account(s))							

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

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Current value (if available) to nearest £
B3 Other assets	Clubhouse		300,000		300,000
	Courts		80,000		80,000
	Fixtures and fittings		45,375		45,375
	Total		425,375	-	425,375

	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

27/2/25

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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## C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		<b>Total</b>	

### C3a Trustee remuneration

<p>If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)</p>	
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### C3b Trustee remuneration - details

Authority under which paid	£

#### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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#### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Coach is married to a trustee	Payment for coaching services	8,350	0

### C6 Other information

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## 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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

## 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 £
Subscriptions	SUB	13,188				13,188	12,485
Visitor fees	VIS	471				471	325
Court usage	COU	1,960				1,960	1,929
Other	OTH	1,109				1,109	3,228
Floodlights, balls and keys	FBK	276				276	477
Bank Interest	INT	1,094				1,094	607
						-	-
						-	-
Total		18,098	-	-	-	18,098	17,662

reference error

## 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 fees	COA	8,350				8,350	7,800
Maintenance and repairs	M&R	8,845				8,845	3,203
Utilities	UTL	2,709				2,709	2,738
Insurance	INS	1,458				1,458	1,404
Subscriptions and affiliation fees	SAF	1,741				1,741	1,608
Cleaning and refuse collection	CRC	4,008				4,008	3,958
Other Miscellaneous	MIS	2,813				2,813	1,477
						-	-
						-	-
						-	-
						-	-
Total		29,923	-	-	-	29,923	21,496

reference error



## Additional analysis (2)

## 5 Breakdown of unrestricted funds

		Restricted fund 1 - capital donations and legacies	Restricted fund 2 - general donations and legacies	Restricted fund 3 - capital donations and legacies	Restricted fund 4 - capital donations and legacies	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>							
Donations						-	-
Legacies						-	-
Grants						-	-
Receipts from fundraising activities	RFA	4,950				4,950	5,617
Gross trading receipts						-	-
buildings						-	-
Rents from land & buildings	RLB	4,711				4,711	3,300
Gross receipts from other charitable activities		18,098				18,098	19,050
<b>Sub total</b>		<b>27,759</b>	-	-	-	<b>27,759</b>	<b>25,513</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>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>		<b>27,759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,759</b>	<b>25,513</b>
<b>Payments</b>							
Expenses for fundraising activities		-				-	-
Gross trading payments		-				-	-
Investment management costs		-				-	-
Payments relating directly to charitable activities		29,923				29,923	22,188
Grants and donations		-				-	-
Governance costs:		-				-	-
Audit / independent examination		-				-	-
Preparation of annual accounts		-				-	-
Legal costs		-				-	-
Other		-				-	-
<b>Sub total</b>		<b>29,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,923</b>	<b>21,496</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>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>		<b>29,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,923</b>	<b>22,188</b>
<b>Net receipts / (payments)</b>		<b>(2,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,164)</b>	<b>5,779</b>
Transfers to / (from) funds						-	-
<b>Surplus / (deficit) for year</b>		<b>(2,164)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,164)</b>	<b>5,779</b>
<b>Nature and purpose of funds</b>							

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 to receive payments from donors	Restricted fund 2 to receive payments from donors	Restricted fund 3 to receive payments from donors	Restricted fund 4 to receive payments from donors	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
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>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>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</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>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						

# APPENDIX 3



## Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name  
Perth Tennis Club

Registered charity number

SC044375

On the accounts of the charity for the period

Period start date

Day Month Year  
01 10 2023

to

Period end date

Day Month Year  
30 09 2024

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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.

Basis of independent examiner's statement

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.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

1. 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

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

Signed:

Name:

Date:

1 Mar 2025

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

A.C.C.A.

Address:

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.



**PERTH TENNIS CLUB**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 30 SEPTEMBER 2024**

The trustees present their report and the unaudited accounts of the charity for the year ended 30 September 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name**                      PERTH TENNIS CLUB

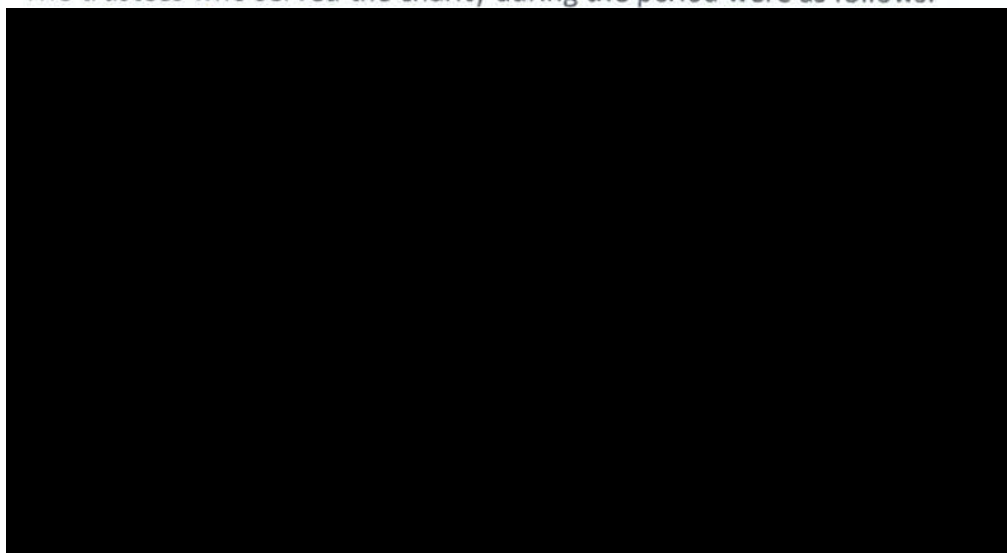
**Charity registration number**              SC044375

**Principal office**



**The trustees**

The trustees who served the charity during the period were as follows:



**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Perth Tennis Club is a Scottish Charitable Incorporated Organisation (SCIO) whose governing document is its Constitution adopted by its members in 2013.

The structure of the organisation consists of: -

the MEMBERS - who have the right to attend members' meetings (including any annual general meeting) and have important powers under the constitution; in particular, the members appoint people to serve on the board and take decisions on changes to the constitution itself;

the BOARD - who hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The maximum number of Board members permitted is 11 and the minimum number is 5.



**PERTH TENNIS CLUB**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 SEPTEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

Perth Tennis Club exists: -

- a. to advance public participation in sport through the provision of recreational facilities.
- b. to provide a program of tennis activities, for all ages and levels of ability, with the object of improving the conditions of life for those who wish to participate.

**ACHIEVEMENTS AND PERFORMANCE**

Perth Tennis Club has 156 members, of whom 76 are aged under 18. We have 9 parent members who have access to our facilities to engage in sport with their children.

We have an active coaching schedule which is open to both members and non-members.

Our facilities are open to all and we operate an honesty box for court hire for non-members.

We have 2 Ladies teams, 3 Gents teams, 2 mixed teams and 3 junior teams who play in leagues across the East coast of Scotland.

**FINANCIAL REVIEW**

During the year our unrestricted income was exceeded by expenditure by £2,164, largely due to additional maintenance and refurbishment activities incurred in the year.

Our cash reserves as at 30 September 2024 were £79,453. This is considered to be a reasonable reserve by the Board to allow Perth Tennis Club to realise its programme of future developments for the upkeep of our facilities and particularly for the replacement of floodlighting to more efficient LED that will place heavy demands on those reserves.

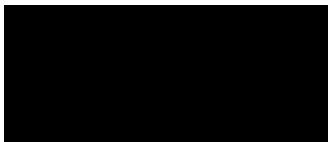
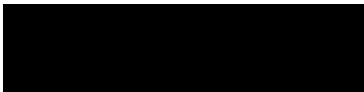
**PERTH TENNIS CLUB**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30 SEPTEMBER 2024**

**PLANS FOR FUTURE PERIODS**

Our future plans include: -

- The offer of more tennis taster opportunities to local communities particularly in disadvantaged areas.
- Initiatives to encourage the participation of ladies and girls

Signed on behalf of the trustees

A black rectangular box redacting a signature.A black rectangular box redacting a name.

President