

Charity Registration No. SC044813 (Scotland)

ANSTRUTHER TENNIS CLUB SCIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
SCOTTISH CHARITY NUMBER SC044813

Henderson Black & Co

CHARTERED ACCOUNTANTS, ANSTRUTHER

ANSTRUTHER TENNIS CLUB SCIO

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ANSTRUTHER TENNIS CLUB SCIO

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

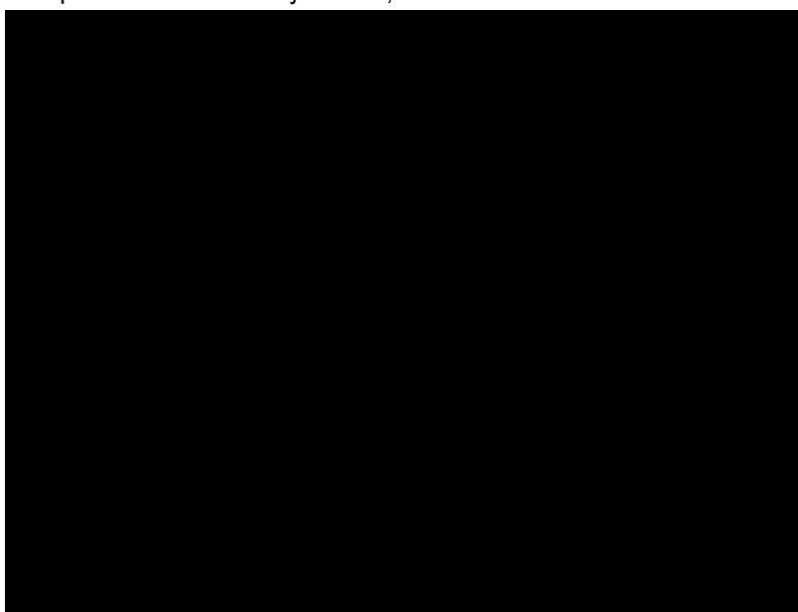
The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 December 2024.

Reference and Administrative Information

Scottish Charity Number: SC044813
Contact Address: [REDACTED]
Bankers: TSB, Hanover Street, Edinburgh, EH2 2DS
Independent Examiner: [REDACTED] Henderson Black & Co., 28 Rodger Street,
Anstruther, Fife, KY10 3DU

Trustees

The charity is administered by a committee who are its trustees. The following persons have served during the period and since the year end;



Secretary from 28 January 2024)
January 2024)

Charitable Purposes

The Charitable Purpose of the SCIO, as set out in the constitution, is the advancement of public participation in sport. To further these objectives the Club will seek to:

- advance the education of children, young people and adults through the provision of such coaching opportunities to engage in the study, practice and teaching of all aspects of lawn tennis to develop their physical capacities, health and wellbeing in order to improve the conditions of life;
- support, where possible, underprivileged children and youths, to participate in the amateur sport of Lawn Tennis by fostering both a team and wider community spirit for the achievement of these and such other similar purposes as may be deemed to be charitable and to further the development of the public's appreciation of Lawn Tennis;
- do all such other things as shall further the objectives of the Club.

ANSTRUTHER TENNIS CLUB SCIO**TRUSTEES' ANNUAL REPORT AND ACCOUNTS*****FOR THE PERIOD ENDED 31 DECEMBER 2024***

Structure and Management and Recruitment and Appointment of Trustees

The Club was incorporated as a Scottish Charitable Organisation (SCIO) on 22 April 2014 and to which the unincorporated Anstruther Tennis Club transferred all assets, liabilities, responsibilities etc.

The Board of Trustees consists of four office bearers (President, Vice-president, Treasurer and Secretary), three League Team Captains, a Social League Secretary, Social Secretary and Clubhouse Convener along with 4 Junior representatives. All officers and Trustees are appointed by The Club membership at the Annual General Meeting, retire annually and are eligible for re-election. All members of at least one year's standing are eligible to be nominated for the Committee of Trustees. Trustees who have served on the Committee for at least one year are eligible to be nominated for the post of President.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of the Activities and Achievements

Our club membership remains level with a few new members this year. A recruitment drive will be the main focus ahead to encourage new players, new families and new children to the club and to enjoy tennis.

Plenty of competitive tennis for our members this season with continued league matches and the introduction of more club finals over a very successful weekend in Sept.

Coaching programme still running well. An extra holiday camp was introduced this year. Main focus for next year is boost the junior memberships for those attending the coaching sessions.

For the year ahead, more tennis remains our main priority, plans are afoot for more social events to integrate different members groups and we will look into funding to replace our floodlights to more sustainable LED lamps.

Financial Review

In the year ending 31 December 2024 there were receipts of £6,950 (2023 £7,006), there was no grant income received in the year (2023 £Nil). There were payments of £9,770 (2023 £8,230) on charitable activities. The deficit in the year is a result of particularly high repair costs, which are not expected to recur.

ANSTRUTHER TENNIS CLUB SCIO

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

Reserves Policy

The Club is building levels of reserves to ensure funds are available to cover the ongoing running, maintenance and repair costs as well as to contribute towards future plans. The statement of balances shows £12,907 of bank balances at the year end (2023 £15,727), of which £7,367 are unrestricted (2023 £10,187).

Approved by the trustees and signed on their behalf on 28 February 2025 by:-

A large black rectangular box redacting the signature of the Vice-President.

Vice-President of Anstruther Tennis Club (SC044813)

**Anstruther Tennis Club SCIO
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE ANSTRUTHER TENNIS CLUB SCIO
YEAR ENDED 31 DECEMBER 2024**

I report on the accounts of the charity for the period ended 31 December 2024 which are set out on pages 5 to 8.

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 Trustees Investment (Scotland) Act 2005 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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:

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 Regulationshave 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.

Partner
Henderson Black & Co
Chartered Accountants

28 Rodger Street
Anstruther
KY10 3DU

28 February 2025

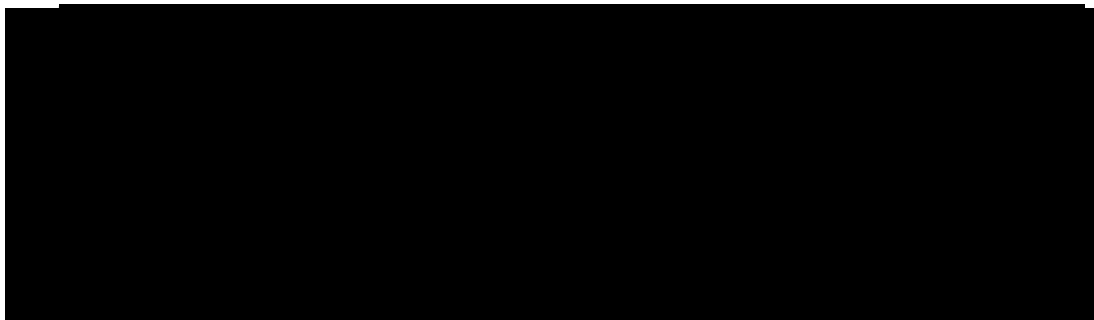
ANSTRUTHER TENNIS CLUB SCIO
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Receipts				
Grants	-	-	-	-
Bank interest	9	-	9	7
Charitable activities	6,941	-	6,941	6,999
Total receipts	<u>6,950</u>	<u>-</u>	<u>6,950</u>	<u>7,006</u>
Payments				
Charitable costs	9,410	-	9,410	7,906
Governance costs	360	-	360	324
Total payments	<u>9,770</u>	<u>-</u>	<u>9,770</u>	<u>8,230</u>
Deficit for year before transfers	<u>(2,820)</u>	<u>-</u>	<u>(2,820)</u>	<u>(1,224)</u>
Transfers	-	-	-	-
Deficit for year	<u>(2,820)</u>	<u>-</u>	<u>(2,820)</u>	<u>(1,224)</u>

ANSTRUTHER TENNIS CLUB SCIO
STATEMENT OF BALANCES
AS AT 31 DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Funds reconciliation				
Opening cash at bank	10,187	5,540	15,727	16,951
Deficit for the period	(2,820)	-	(2,820)	(1,224)
Closing cash at bank at 31 December 2024	<u>7,367</u>	<u>5,540</u>	<u>12,907</u>	<u>15,727</u>
Bank balances				
TSB Current Account	6,469	5,540	12,009	14,838
NS & I Investment Account	898	-	898	889
	<u>7,367</u>	<u>5,540</u>	<u>12,907</u>	<u>15,727</u>
Other assets				
Court floodlighting			20,622	20,622
			<u>20,622</u>	<u>20,622</u>
Liabilities				
Independent Examiner's fee			360	360
			<u>360</u>	<u>360</u>

The accounts were approved by the Trustees on 28 February 2025
and signed on their behalf by:



ANSTRUTHER TENNIS CLUB SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Trustee remuneration, expenses and related party transactions

No remuneration was paid to trustees in the period.

The following Trustees were reimbursed for out of pocket expenses during the year:



2024	2023
1,773	958
<u>1,773</u>	<u>958</u>

3. Employees

The charity did not have any employees during the period.

4. Governance costs

Governance costs includes payments to the Independent Examiner of £324 (2023 £324).

5. Movements in bank and cash balances

	At 01 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds	10,187	6,950	(9,770)	-	7,367
	<u>10,187</u>	<u>6,950</u>	<u>(9,770)</u>	<u>-</u>	<u>7,367</u>
Restricted funds	5,540	-	-	-	5,540
	<u>5,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,540</u>
Total bank and cash balances	<u>15,727</u>	<u>6,950</u>	<u>(9,770)</u>	<u>-</u>	<u>12,907</u>
	At 01 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds	11,170	7,006	(7,989)	-	10,187
	<u>11,170</u>	<u>7,006</u>	<u>(7,989)</u>	<u>-</u>	<u>10,187</u>
Restricted funds	5,781	-	(241)	-	5,540
	<u>5,781</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,540</u>
Total bank and cash balances	<u>16,951</u>	<u>7,006</u>	<u>(7,989)</u>	<u>-</u>	<u>15,727</u>

ANSTRUTHER TENNIS CLUB SCIO
NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

6 Funds

Purposes of Unrestricted Funds:

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Purposes of Restricted Funds:

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

In 2016 the association received £47,853 of restricted funds from the Fife Environmental Trust towards the costs of purchasing and installing court floodlighting. In 2020 and 2021 the club received various grants towards the costs of refurbishing the clubhouse.

Anstruther Tennis Club SCIO
 Detailed Receipts and Payments Account - Not part of Statutory accounts and only for
 the information of members and trustees
 Year ended 31 December 2024

	Unrestricted Funds	Restricted Funds		
	Total	Total	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Receipts				
Grants:				
	-	-	-	-
Bank interest:	9	-	9	7
Charitable activities:				
Membership fees	5,490	-	5,490	5,640
Visitor fees	688	-	688	629
Floodlights	720	-	720	530
Fundraising	-	-	-	-
Other	43		43	200
Total Receipts carried forward	<u>6,950</u>	<u>-</u>	<u>6,950</u>	<u>7,006</u>

Anstruther Tennis Club SCIO
Detailed Receipts and Payments Account - Not part of Statutory accounts and only for
the information of members and trustees
Year ended 31 December 2024

	Unrestricted Funds	Restricted Funds		
	Total	Total	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Total Receipts brought forward	<u>6,950</u>	<u>-</u>	<u>6,950</u>	<u>7,006</u>
Payments				
Charitable activities:				
Rent & rates	1,650	-	1,650	1,523
Repairs & maintenance	2,995	-	2,995	2,211
Refurbishment costs	-	-	-	241
Electricity	665	-	665	623
Insurance	924	-	924	819
Club affiliation fees	1,025	-	1,025	885
Equipment	744	-	744	460
Trophies & engraving	955	-	955	228
Coaching costs	-	-	-	609
Bank charges	219	-	219	198
Miscellaneous	233	-	233	109
Governance Costs:				
Independent examiner's fee	360	-	360	324
 Total payments	<u>9,770</u>	<u>-</u>	<u>9,770</u>	<u>8,230</u>
Deficit for period before transfers	<u>(2,820)</u>	<u>-</u>	<u>(2,820)</u>	<u>(1,224)</u>
Transfer of funds	-	-	-	-
Deficit for period after transfers	<u>(2,820)</u>	<u>-</u>	<u>(2,820)</u>	<u>(1,224)</u>
Closing Funds at 31 December 2024	<u>(2,820)</u>	<u>-</u>	<u>(2,820)</u>	<u>(1,224)</u>