

STEWARTON TENNIS AND SPORTS CLUB
TRUSTEES' REPORT
AND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

SCOTTISH CHARITY NO. SC048737

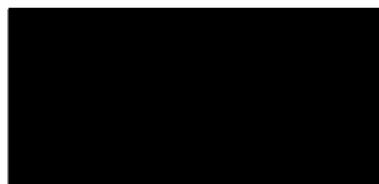
STEWARTON TENNIS AND SPORTS CLUB

CHARITY INFORMATION

Trustees Listed on Trustees Report

Charity Number SC048737

Principal Office Address



Independent Examiner



JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

Bank

Royal Bank of Scotland
96 John Finnie Street
Kilmarnock
KA1 1BB

STEWARTON TENNIS AND SPORTS CLUB

CONTENTS

	Page
Trustees' Report	I - IV
Independent Examiner's Report	1
Receipts and Payments Account	2
Statement of Balances	3
Notes to the Accounts	4 - 5

STEWARTON TENNIS AND SPORTS CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2024

The Trustees present their report and independently examined accounts for the year ended 31 October 2024.

Principal activity

The organisation is a SCIO (Scottish Charitable Incorporated Organisation). The principal objects of the organisation are the advancement of public participation in sport, in particular tennis, or the training for such regardless of level of skill or physical ability and to contribute to the improvement of physical health, fitness, social and mental wellbeing of the wider community.

Aims and Objectives

The club has been established as a charitable organisation and its purposes are:

- To advance public participation in sport, in particular tennis, or the training for such regardless of level of skill or physical ability and to contribute to the improvement of physical health, fitness, social and mental wellbeing of the wider local community.
- Encourage and provide facilities in sport in and around the local community of Stewarton, East Ayrshire, in particular to provide tennis, and generally to encourage and facilitate the growth of the sport within this community.
- Act as a means of health promotion and fitness in the local community by way of introducing an opportunity to access facilities and organised groups for the practice of the sport.
- Actively encourage young people to participate in sport for recreation and leisure in a safe environment
- Regenerate the existing sports facilities for tennis in the local community

Summary of the main activities in relation to these objectives:

- The club promotes and provides an outlet for sport and physical activity within the local community by developing the existing facilities to ensure a safe environment in which to participate
- The club has organised evenings for the adult members in which they can attend at all levels for a social hit with fellow members throughout the week
- The club has an extremely popular coaching programme for the younger members. This follows the LTA junior coaching levels from the age of 4 up to 12. This allows young members of the community to build both physical and social skills and also learn how to compete in a sporting environment
- The club also participates in Leagues for all ages to promote the sport of tennis across Ayrshire by competing against other clubs in the locality of Ayrshire.
- The Club works closely with the LTA governing body in the form of Tennis Scotland as well as East Ayrshire Council(EAC) to further develop the sport of tennis through schools and to maximise the leisure facilities the club can offer to grow the sport within the local community.

Structure, governance and management

Organisational Structure

The SCIO was incorporated on 3 October 2018 (SC048737).

Constitution

A copy of the constitution, which deals with the appointment and termination of Trustees among other matters, is available from the Trustees at the principal office address. The clubs' governing document is in the form on the Club Constitution, this is available to members and non-members on the club website. It is also emailed out to all members on a yearly basis when they rejoin the club.

The Trustees/committee are responsible for the strategic direction and governance of the club, as well as administering the day-to-day activities of the club within the local community.

The Trustees meet regularly to discuss active matters within the club as well as future planning to grow, compete and develop the sport in the local community.

STEWARTON TENNIS AND SPORTS CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2024

Achievements and performance

As always, the coaching programme for the Junior members moved into the Rose Reilly sports centre to maintain the progress all year round for the junior members. The winter months also saw the club enter 3 teams into the Tennis Ayrshire Mini Leagues 23/24. This allows the junior members the opportunity to gain match play experience against other clubs across Ayrshire monthly. As the players play both singles and doubles this allows them to gain the experience of being part of a team. The 8U team was a real triumph for the club winning their division and going unbeaten in the process.

Away from the team events the early months of 2024 saw junior members compete in the Ayrshire Indoor singles competitions, this saw the club having players represent the club in 8U, 9U and 10U levels. This shows the progress the club is having at the junior levels with more players competing regularly in competitions across Ayrshire.

The new season in 2024 saw a fresh intake of Amazon Prime Youth Girls sessions being put on by the coaches at the club. This gives girls aged between 5–9-year-old an entry into the sport of tennis. They get a 6-week course and receive a racket, balls, T shirt and wristbands. This has been a great success at getting more players into the sport who had never tried it before.

As well as this the club has now alongside the coaches introduced a Tennis Express session. This is aimed at adult beginner players or rusty racket players who wish to re-engage with the sport. The class is open to members and non-members who wish to take up the sport of tennis. This has been extremely popular with 2 courses of lessons being carried out over the summer. We hope to attract more players and get the sport out to as many players as possible in the local community

The Summer again saw the return of the annual Tennis Ayrshire Summer Leagues, this year Stewarton Tennis Club managed to field 5 adult teams in the leagues. This time there was 3 gent's teams and 2 ladies teams. Again, this saw a number of the junior members who've come through the coaching programme feature for the adult teams. This year saw the gent's 1st team and the ladies 2nd team both gain promotion from their respective divisions. This will see the Gents 1st team next season play in the top division in Ayrshire.

As always, the start of the tennis season in 2024 saw the annual club Open Day. This saw another successful Parent/Child tournament to start the proceedings, with 26 pairs competing for the coveted inflatable trophy. As usual fun and games followed, and an adult social tournament rounded off the day. This is always a highlight in the calendar as it allows the entire community to come and enjoy the facilities and try out tennis.

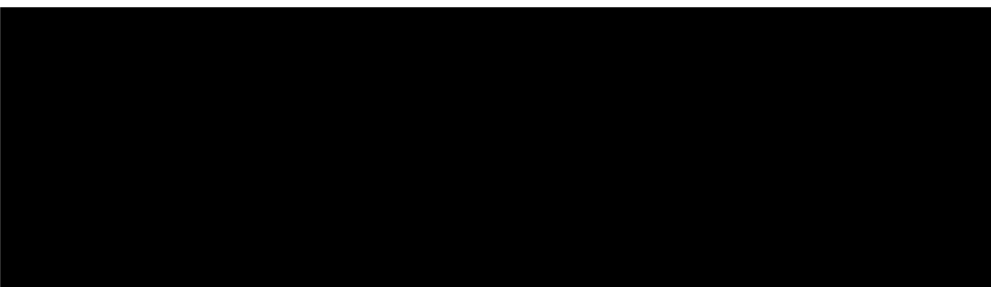
The summer also saw the annual Bonnet Guild Tennis event, this is part of a range of activities that run across the week as a celebration for the entire town. It's always greatly attended by competitors and spectators who get to watch the tennis on show.

The club also took part in Tennis Ayrshires Masters competition. The team winning the second division. This is a competition for players over the age of 45 to encourage tennis for all age groups.

Stewarton Tennis Club alongside both Kilmarnock and Kilmaurs Tennis Club have also been awarded funding from East Ayrshire Council to promote Tennis in the local schools. This will see the clubs coaches going into the local primary schools and providing a course of lessons to the pupils. It will also allow funding for a open day, celebration of tennis to be held.

Trustees

Trustees at the date of approval of this report were:



have been appointed as Trustees and has resigned as a Trustee since the year-end date but prior to the approval of these accounts. There have been no further changes in Trustees since then.


STEWARTON TENNIS AND SPORTS CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 OCTOBER 2024

Trustee recruitment and appointment

Membership to the committee is open to all eligible members of the club. The Trustees are appointed at each AGM. At each AGM, all the charity Trustees must retire from office – but may then be re-elected at the same AGM

Independent Examiner

 JRD LLP was appointed as independent examiner during 2023 in respect of the accounts for the year ended 31 October 2023. He was reappointed at the subsequent AGM in respect of the accounts for the year ended 31 October 2024.

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows an excess of payments over receipts of £6,975 (2023: excess receipts over payments £7,415). An analysis by restricted and unrestricted funds is shown at note 5 on page 5 of the accounts.

Reserves Policy

Total unrestricted funds at 31 October 2024, on a cash basis, were £39,780 (2023: £42,162). A formal reserves policy is under consideration by the current Trustees, taking into consideration the charity's specific activities and circumstances.

Future plans

Continuation of the planning to replace the existing 100 year-old Clubhouse. This project has been a number of years in the planning with regards to fundraising and planning. A new Clubhouse would allow further future development of the club and the sport of tennis in the wider community.

Trustees responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 10 June, 2025 and signed on their behalf by:


President

STEWARTON TENNIS AND SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEWARTON TENNIS AND SPORTS CLUB

I report on the accounts of the charity for the year ended 31 October 2024 which are set out on pages 2 to 5.

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) 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. 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 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.



Chartered Accountant (ICAS)

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

11 June, 2025

STEWARTON TENNIS AND SPORTS CLUB**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024**

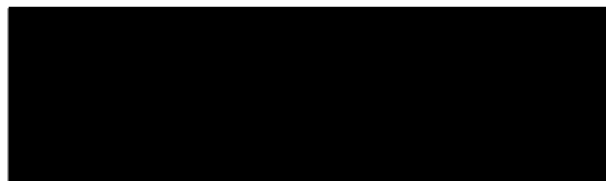
	Notes	2024		2023	
		£	£	£	£
Receipts					
Memberships		12,095		13,305	
Grants and contributions	5	10,000		35,500	
Fundraising and Other Income		1,349		3,835	
Coaching		-		610	
Interest		309		57	
			23,753		53,307
Payments					
Coaching and lets		1,684		1,593	
Insurance		404		-	
Heat and light		1,517		439	
Rapairs and maintenance		170		1,422	
Balls and equipment		432		2,887	
Club costs		2,105		1,040	
Independent examiner's fees (2023 interim fee)		400		-	
Sundries		448		1,918	
Land purchase		-		36,593	
Club house project	3	18,568		-	
Kilmarnock Tennis Club - 50% of EAC funding		5,000		-	
			30,728		45,892
Excess (Payments)/Receipts for Year					
			(6,975)		7,415

STEWARTON TENNIS AND SPORTS CLUB

**STATEMENT OF BALANCES
AS AT 31 OCTOBER 2024**

	Notes	2024 £	2023 £
Assets			
Balance brought forward		59,244	20,715
Additions during year		18,568	38,529
Disposals during year		-	-
	3	<u>77,812</u>	<u>59,244</u>
		2024 £	2023 £
Bank and cash balances			
Bank balance		44,780	51,755
		<u>44,780</u>	<u>51,755</u>
		2024 £	2023 £
Debtors		<u>-</u>	<u>-</u>
		2024 £	2023 £
Creditors			
Independent examiner's fees		1,280	840
		<u>1,280</u>	<u>840</u>
		2024 £	2023 £
Funds			
Restricted funds		5,000	9,593
Unrestricted funds		39,780	42,162
	4	<u>44,780</u>	<u>51,755</u>

Approved by the Trustees on 10 June, 2025 and signed on their behalf by:



Treasurer

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2024

1. Basis of Accounting

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. Trustees' remuneration and expenses

Trustees are not paid but may be reimbursed for expenses incurred. There were no expenses paid to any Trustee during the year.

3. Fixed Assets

	Clubhouse Project £	Other Equipment £	Total £
Cost			
At 1 November 2023	57,308	1,936	59,244
Additions	18,568	-	18,568
Disposals	-	-	-
At 31 October 2024	<u>75,876</u>	<u>1,936</u>	<u>77,812</u>
Depreciation			
At 1 November 2023	-	-	-
Charge for year	-	-	-
Disposals	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 October 2024	<u>75,876</u>	<u>1,936</u>	<u>77,812</u>
Net book value			
At 31 October 2023	<u>57,308</u>	<u>1,936</u>	<u>59,244</u>

STEWARTON TENNIS AND SPORTS CLUB

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2024

4. Analysis of Funds

	Clubhouse Project	Other Restricted Funds	Total Restricted Funds 2024	Total Restricted Funds 2023	General Funds	Total Unrestricted Funds 2024	Total Unrestricted Funds 2023	Total Funds 2024	Total Funds 2023
Receipts	£	£	£	£	£	£	£	£	£
<i>Grants and contributions</i>									
East Ayrshire Council (Windfarm funding)	-	-	-	35,000	-	-	-	-	35,000
East Ayrshire Sports Council	-	10,000	10,000	-	-	-	-	10,000	-
Billy Bowie	-	-	-	1,974	-	-	-	-	1,974
Unrestricted funding	-	-	-	-	-	-	500	-	500
Coaching	-	-	-	-	-	-	610	-	610
Fundraising and other income	-	-	-	-	1,349	1,349	1,788	1,349	1,788
	-	10,000	10,000	36,974	1,349	1,349	2,898	11,349	39,872
<i>Charitable activities</i>									
Memberships	-	-	-	-	12,095	12,095	13,389	12,095	13,389
	-	-	-	-	12,095	12,095	13,389	12,095	13,389
<i>Investment income</i>									
Bank interest	-	-	-	-	309	309	46	309	46
	-	-	-	-	309	309	46	309	46
Total	-	10,000	10,000	36,974	13,753	13,753	16,333	23,753	53,307
<i>Payments</i>									
Cost of raising funds	-	-	-	-	-	-	-	-	-
Charitable activities	-	5,000	5,000	-	6,760	6,760	7,299	11,760	7,299
Governance costs	-	-	-	-	400	400	-	400	-
Capital expenditure	18,568	-	18,568	38,593	-	-	-	18,568	38,593
Total	18,568	5,000	23,568	38,593	7,160	7,160	7,299	30,728	45,892
Net Receipts/(Payments)	(18,568)	5,000	(13,568)	(1,619)	6,593	6,593	9,034	(6,975)	7,415
Transfer between funds	8,975	-	8,975	1,619	(8,975)	(8,975)	(1,619)	-	-
Net Movement in Funds	(9,593)	5,000	(4,593)	-	(2,382)	(2,382)	7,415	(6,975)	7,415
Total funds brought forward	9,593	-	9,593	-	42,162	42,162	44,340	51,755	44,340
Fund Balances Carried Forward	-	5,000	5,000	-	39,780	39,780	51,755	44,780	51,755