

AYR LAWN TENNIS CLUB
(Scottish Charitable Incorporated Organisation number SC049014)

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR TO 31 DECEMBER 2024

Ayr Lawn Tennis Club
Annual Report and Financial Statements for the Year to 31 December 2024

CONTENTS

Trustees' Annual Report	2 - 4
Independent Examiner's Report To The Trustees	5
Statement of the Receipts and Payments	6
Statement of the Balances at 31 December 2024	7
Notes To The Financial Statements	8 - 11

TRUSTEES' ANNUAL REPORT

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

Reference and Administrative Information

Charity Number:	SC049014	
Address:		4 Southpark Road, Ayr, KA7 2TL
Current Trustees and Committee Members:		
President	Trustee	██████████
Membership Secretary	Trustee	██████████
Treasurer	Trustee	██████████
Junior Convener	Trustee	██████████
Child Protection Officer	Trustee	██████████
Grounds Convener	Trustee	██████████
Committee Member		██████████
Committee Member		██████████
Committee Member		██████████ appointed during the year
Committee Member		██████████ appointed during the year
Committee Member		██████████, appointed during the year

Structure, Governance and Management

Constitution

Ayr Lawn Tennis Club (ALTC) was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 1 February 2019. Prior to that date ALTC operated as a Community Amateur Sports Club (CASC) and the assets of the CASC were transferred to the SCIO in November 2019 and the CASC deregistered.

Appointment of Trustees

At each Annual General Meeting of ALTC the members elect up to 10 individual ordinary members as elected charity trustees who will serve for one year and may be re-elected. The trustees may appoint up to two individuals as co-opted charity trustees who will also serve for one year and may be reappointed.

Since the year end ██████████ has resigned from the committee and as a trustee.

Objectives and Activities

Charitable Purposes

To advance public participation in sport through the provision of tennis facilities to benefit the community of Ayr and the wider Ayrshire council areas.

Activities, Achievements and Performance

The Club's LTA level 4 accredited coach aided by assistant coaches (levels 1 and 2) offered coaching to both senior and junior members, and also to members of the public to encourage their interest in tennis in the hope that they may join the Club. As well as individual coaching sessions, the coach offers doubles coaching, beginners coaching, cardio sessions and tennis for tots. Indoor coaching is also offered during the winter months at a local secondary school. The Club also holds Open Days for the public to visit the club, see the facilities and try tennis.

Various teams from the Club participated in regional competitions and leagues; the ladies first team coming top in division 1, the gents second team winning division 3, and the mixed doubles first team winning the league.

The Club had a record number of 10 teams compete in Ayrshire summer leagues from under 8s to under 16s age groups and currently have 4 junior teams competing in the Ayrshire primary indoor leagues. A good number of the Club's juniors are in Ayrshire squads and two players are currently invited to Tennis Scotland training. Throughout the year we have had six players selected to represent South of Scotland in County cups from under 9s to senior. There are currently over one hundred juniors in the coaching program and the aim for 2025 is to have more players competing in club matchplays, team events and individual events.

As part of the Club's aim to support the local community, residents and their families at Whiteleys Retreat (which offers respite care) have been given free access to the Club's courts at Seafield.

Financial Review

The Club is in a healthy financial position with a bank balance of £51k at the year end (2023: £43k). No capital works were carried out during the year whereas in 2023 a relatively small final payment for the new court lighting was made.

The main source of funding is subscriptions which are payable by members. This year members totalled 235 (2023: 259, the highest level for at least 10 years) and subscriptions were £25k (2023: £26k). New members totalled 41 (2023: 75).

Other income was £5k (2023: £7k). Coaching activities generated income of £3k (2023: £3k), £2k (2023: £2k) of which came from indoor coaching run at Belmont Academy during the winter months. Income from members of the public playing at Seafield from June totalled £0.8k (2023 from the opening in June: £0.6k).

Payments totalled £19k (2023: £25k). The main items were: £5k (2023: £5k) for coaching; £2k (2023: £4k including repairs to the surrounding paths (£2.4k of funding from South Ayrshire Council) for set-up and running costs at Seafield; £4k (2023 £3k) for court repairs/ maintenance;

Ayr Lawn Tennis Club

Annual Report and Financial Statements for the Year to 31 December 2024

£2k for insurance (2023: £2k); £1k (2023: £2k) for electricity. No expenditure (2023: £4k) was incurred for repairs to the wall and terracing at Southpark Rd.

The surplus for the year, after depreciation, was £1k (2023: deficit £2k).

Reserves Policy

The trustees' policy is to build up reserves in order to be able to finance the next resurfacing of the courts which is expected to be required in approximately 10 years time; the aim is to set aside £5k for Southpark and £3k for Seafield annually for this. These reserves are held on interest bearing accounts and expected use of these is as follows:

	2024	2023
	£ '000	£ '000
Resurfacing Southpark courts	20	15
Resurfacing Seafield courts	6	3
LED court lighting	4	2
Other capital projects and any major repair/ maintenance projects	17	16
TOTAL	47	36

Plans for Future Period

Repairs to the remaining stone walls surrounding the Club will recommence in the future and are expected to be completed over the next 5 years at an estimated cost of £9k.

On behalf of the trustees:

██████████, President

17 March 2025

Ayr Lawn Tennis Club
Annual Report and Financial Statements for the Year to 31 December 2024

Independent examiner's report on the accounts

Report to the
trustees/members of AYR LAWN TENNIS CLUB

Registered charity
number SC049014

On the accounts of the
charity for the period

Period start date			Period end date			
Day	Month	Year	to	Day	Month	Year
01	January	2024	to	31	December	2024

Set out on pages 6 to 11

**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

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: 17th March 2025

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

Address:

Ayr Lawn Tennis Club
Annual Report and Financial Statements for the Year to 31 December 2024

STATEMENT OF THE RECEIPTS AND PAYMENTS FOR THE YEAR

	Notes	2024	2023
		£	£
RECEIPTS			
Members' Subscriptions	2	25,179	25,519
Other Receipts:			
Visitors		320	230
Bank Interest		1,020	931
Seafield	3a	812	566
Coaching Programmes	4a	2,727	2,855
Donations & Gift Aid		265	268
Grant (Seafield)	3a		2,400
Miscellaneous		103	56
Total Other Receipts		5,247	7,306
TOTAL RECEIPTS		30,426	32,825
PAYMENTS			
Repairs & Maintenance: Courts	5	(4,076)	(3,487)
Repairs & Maintenance: Buildings		(1,253)	(899)
Repairs & Maintenance: Other	6		(3,646)
Tennis Balls		(858)	(985)
Seafield	3b	(1,848)	(4,037)
Coaching Programmes	4b	(4,945)	(5,354)
Insurance		(2,472)	(2,205)
Tournament Prizes and Costs		(383)	(399)
Electricity	7	(1,392)	(2,408)
Affiliation Fees		(1,240)	(1,215)
Miscellaneous		(189)	(666)
TOTAL PAYMENTS		(18,656)	(25,301)
TOTAL NET RECEIPTS/ (PAYMENTS)		11,770	7,524
DEPRECIATION		(14,879)	(11,691)
DEFERRED INCOME		4,488	1,870
SURPLUS/ (DEFICIT) FOR THE YEAR		1,379	(2,297)

Ayr Lawn Tennis Club
Annual Report and Financial Statements for the Year to 31 December 2024

STATEMENT OF THE BALANCES AT 31 DECEMBER

	Notes	2024	2023
		£	£
FIXED ASSETS (net of depreciation)	8	265,515	280,394
CURRENT ASSETS			
Bank Accounts:			
Interest Bearing Accounts	9	47,675	36,655
Current Account		3,687	6,293
TOTAL CURRENT ASSETS		51,362	42,948
CURRENT LIABILITIES			
Subscriptions received in advance			(3,356)
TOTAL CURRENT LIABILITIES			(3,356)
NET CURRENT ASSETS		51,362	39,592
TOTAL ASSETS		316,877	319,986
CAPITAL ACCOUNT			
Balance brought forward		265,264	267,561
Surplus/ (deficit) for the year		1,379	(2,297)
		266,643	265,264
Deferred Income	10	50,234	54,722
BALANCE CARRIED FORWARD		316,877	319,986

On behalf of the trustees:

██████████ Treasurer

17 March 2025

NOTES TO THE FINANCIAL STATEMENTS

1 GENERAL

- 1a Ayr Lawn Tennis Club is a Scottish Charitable Incorporated Organisation (SCIO, and was entered in the Scottish Charity Register on 1 February 2019.
- 1b The Financial Statements have been prepared on a cash basis.
- 1c Where figures have been added, any differences between the total shown and the sum of the individual figures are due to rounding.

2 MEMBERS SUBSCRIPTIONS

- 2a Member numbers continue to be high with member numbers not far behind those in 2023 which was the highest they had been for at least ten years. 98% of members paid by bank transfer. Subscriptions for new members were offered at a pro-rata rate applicable in the month of joining.

- 2b Subscriptions by membership category:

	2024		2023	
	Numbers	£	Numbers	£
Senior Gents	65	11,486	64	10,651
Senior Ladies	52	9,253	61	10,337
Intermediate Gents	6	558	11	966
Intermediate Ladies	1	70	1	39
Country Senior	2	186	4	302
Country Student	2	137	1	78
Under 18	21	1,210	21	1,030
Under 12	60	2,280	60	2,117
Free with family	17		28	
Honorary	9		8	
	<u>235</u>	<u>25,179</u>	<u>259</u>	<u>25,519</u>

3 SEAFIELD

- 3a The two hard courts at Seafield were purchased from South Ayrshire Council in 2022 and work on resurfacing the courts and repairing the surrounding fencing was completed in 2023 and the courts opened to the public in June 2023. The charge for the use of the courts is £10/ court/ hour and this has generated income of £812 (2023, half year: £566) net of charges of £88 (2023: £34) taken by the operators of the electronic gate system (Stripe and ClubSpark).
- 3b Expenditure totalled £1.8k, the main items being: advertising (banners and flyers) £0.6k; electronic gate maintenance charges £0.5k, and LTA affiliation £0.3k.

4 COACHING PROGRAMMES

- 4a Receipts from coaching were similar to those in 2023 and come mainly from two sources: non-members paying for coaching at the Club, £0.8k (2023: £0.8k), and both members and non-members paying for indoor coaching run by the Club during the winter at a local school, £2.0k (2023: £2.0k).
- 4b Payments for coaching are £0.4k less than in 2023. In August 2021 the Club engaged a new LTA level 4 accredited coach; to attract a coach of this level the Club has agreed to pay a retainer and £2.8k was paid during 2024 (2023: £3.0k). Costs in connection with the indoor coaching totalled £1.3k (2023: £1.8k). Other costs include payments to helpers and the purchase of equipment. In 2023 the Club granted a level 1 coach £0.2k towards the level 2 qualification which was obtained; the grant was on condition that the coach would continue working with the Club for two years.

5 REPAIRS & MAINTENANCE: COURTS

No clay has been purchased for the courts since 2022 and it is expected that more clay will be required in 2025. The Club also has a contract for two annual maintenance visits by the company which laid the new clay courts; the cost of these visits during 2024 was £0.9k (2023 (including moss treatment): £1.2k).

6 REPAIRS & MAINTENANCE: OTHER

Repairs on another section of the wall surrounding the courts was completed during 2023 at a cost of £2.7k; no work was carried out on the remaining sections in 2024 but will be carried out in the future.

7 ELECTRICITY

Electricity charges are £1.0k lower than the previous year, the new LED floodlights installed in 2022/ 2023 being more efficient.

Ayr Lawn Tennis Club
Annual Report and Financial Statements for the Year to 31 December 2024

8 FIXED ASSETS

	Year	COST			
		At Start	Additions	Disposals	At End
		£	£	£	£
SOUTHPARK:					
Ground	1986	38,348			38,348
Clubhouse	1990	34,603			34,603
Court Development	2003/2020	143,733			143,733
Court Lighting	2022	11,376			11,376
Plant & Machinery	2022	5,267			5,267
Decking	2004	1,736			1,736
Perimeter Fence & Gate	2017	19,219			19,219
Defibrillator	2021	1,698			1,698
SEAFIELD:					
Ground	2022	5,245			5,245
Court Development	2023	34,990			34,990
Perimeter Fence & Gate	2023	21,602			21,602
TOTAL COST		317,816			317,816
DEPRECIATION					
		At Start	During Year	Disposals	At End
		£	£	£	£
SOUTHPARK:					
Court Development		(17,252)	(5,448)		(22,700)
Court Lighting		(1,710)	(2,280)		(3,990)
Plant & Machinery		(815)	(527)		(1,342)
Decking		(1,736)			(1,736)
Perimeter Fence & Gate		(13,445)	(1,920)		(15,365)
Defibrillator		(594)	(216)		(810)
SEAFIELD:					
Court Development		(970)	(2,328)		(3,298)
Perimeter Fence & Gate		(900)	(2,160)		(3,060)
TOTAL DEPRECIATION		(37,422)	(14,879)		(52,301)
NET FIXED ASSETS		280,394			265,515

Depreciation is provided at the following rates to write off the assets over their estimated useful lives:

Southpark Court Development: no depreciation provided on sub-surface, cost £78,422 (2003); 8.33% straight line (12 years life) on court surface, cost £65,311 (2020).

Seafield Court Development: 6.67% straight line (15 years useful life) on court surface.

Plant & Machinery: 10% straight line.

Perimeter Gate & Fence: 10% straight line.

Defibrillator: 12.5% straight line (8 years life).

Grounds and Clubhouse: no depreciation provided.

9 INTEREST BEARING ACCOUNTS

These accounts are used to hold money for use mainly on future capital projects, including the resurfacing of the tennis courts, and any major repair works for example to the walls. Funds are currently held on a 95 day notice account (current balance £37k) and a 35 day notice account (current balance £10k).

10 DEFERRED INCOME

The Club reached an agreement with South Ayrshire Council (SAC) to purchase the two public tennis courts at Seafield and, by receipt of a grant from SAC, to develop these courts for use by both the Club and members of the public. Work was completed during 2023 and SAC provided funds totalling £59k (£2.4k of which was in respect of work done to areas outside the courts and was treated as income and expenditure in the Statement of Receipts and Payments in 2023). The balance of £56.6k has been treated as deferred income and will be written-down over the useful life of the assets in line with depreciation:

SEAFIELD GRANT:	Initial Grant	Written down in 2023	Written down during the year	Balance at End
	£	£	£	£
Court Development	34,990	(970)	(2,328)	31,692
Perimeter Fence & Gate	21,602	(900)	(2,160)	18,542
	56,592	(1,870)	(4,488)	50,234