

KIRKCUDBRIGHT COMMUNITY TENNIS CLUB

REPORT AND FINANCIAL STATEMENT
For the year to 31st December 2024

Scottish Charity Number SC050244

KIRKCUDBRIGHT COMMUNITY TENNIS CLUB

Trustees' Report for the year to 31st December 2024

The Trustees present their report together with financial statements for the year to 31st December 2024. These accounts reflect all the transactions in this year.

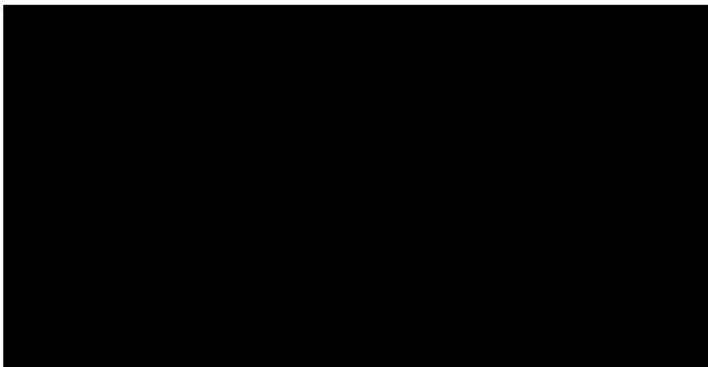
Reference and Administration Information

Charity Name - Kirkcudbright Community Tennis Club

Charity Number – SC050244

Address – Tennis Courts, St Mary's Street, Kirkcudbright DG6 4AA

Trustees



In line with the Constitution Lily Judge resigned as a trustee at the AGM in 2024 and both [REDACTED] and [REDACTED] were appointed as trustees.

In line with the Constitution the Trustees appointed [REDACTED] as Chair of the Trustees for 2024.

Objectives and Activities

Charitable Purposes: the purpose of the club is the provision of recreational facilities related to the game of tennis for the benefit of the residents and visitors in the town of Kirkcudbright and the surrounding area. Throughout 2024 the Club provided tennis facilities for both the local community of Kirkcudbright and for visitors to the area. The year saw further increases in club membership and in the number of visitors participating in tennis.

Report from the chair

As Chair of the trustees of Kirkcudbright Community Tennis Club for season 2024-2025, I wish to record my thanks to fellow trustees [REDACTED] and [REDACTED]. Each has served the club with dedication and commitment during these past twelve months. In accordance with our club statutes, [REDACTED] will stand down as a trustee this year, and I too will not be seeking re-election for season 2025-2026. I am pleased to say that [REDACTED] has agreed to take on the role of trustee together with [REDACTED] and [REDACTED]. In order to maintain continuity, both [REDACTED] and I will continue to support the new board of trustees, and to be available as required.

I wish also to extend my thanks to the members of the Management Sub-Committee who have worked with the trustees in the day-to-day running of the Club.

Season 2024-2025 has seen the trustees oversee a vibrant, active and community minded club. We offer our gratitude to all members who have shown their commitment to the club, and who in many ways, often small but significant, contribute greatly to the welcoming and friendly ethos and culture.

As a community club, in addition to encouraging the participation of the membership, we are committed to outreach and interaction with the wider community. This is seen in our Open Days, offering taster sessions, engaging with local schools, offering both junior and adult coaching sessions, promoting walking tennis, offering the use of the courts to the children from the local nursery, and in various other initiatives and activities. Our thanks are extended to the coaching team headed by [REDACTED] who offer a high-quality and very valuable service in supporting our community outreach.

As communicated previously to the membership, the Community Asset Transfer (CAT) from Dumfries and Galloway Council has now been completed. This has been a long and often tedious process, and again our thanks must be given to [REDACTED] for her perseverance in obtaining the transfer. It will be the responsibility of the trustees to ensure that the management of the club continues to reflect to the community the asset that the club is. Season 2024-2025 has seen a high level of social tennis, as well as an increase in competitive tennis. Congratulations to the individuals and to the teams who were successful during the season.

I am pleased to say that Kirkcudbright Community Tennis Club is in a very strong position to continue to offer tennis to members, visitors and to the wider community. As a sporting organization it plays a very positive role in our local area.

[REDACTED]

Governance

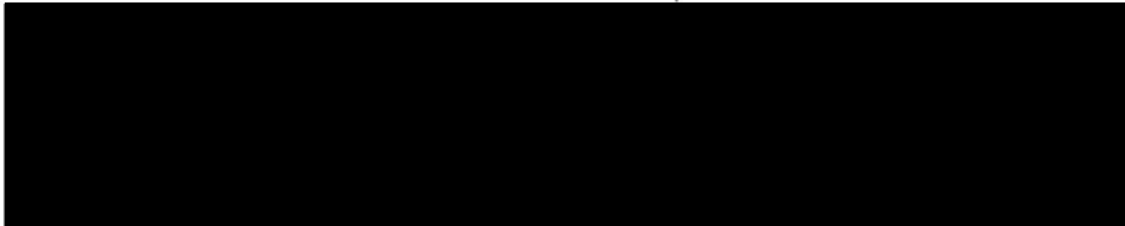
The charity trustees are responsible for the strategic direction and governance of the charity, and collaborate with the Management sub-committee in the day-to-day running of the Club. Three Trustee meetings were held during 2024, and six Management sub-committee meetings. Members of the Management sub-committee were elected at the AGM in 2024, and there will be new elections for membership of this committee at the AGM on 25th February 2025.

The Trustees express their thanks to members who volunteer their time and talents in support of the Club.

Financial Review

The attached accounts for the year to 31st December 2024 show a net closing surplus of £4645. (Year to 31st December 2023 surplus of £2029).

This report was approved by the trustees on 04 | 03 | 2025 and signed on their behalf by



Statement of Receipts and Payments for the year to 31st December 2024

RECEIPTS

	Note	Unrestricted Funds	Year to 31.12.24	Year to 31.12.23
		£	£	£
Grants	4	0	0	800
Donations	5	40	40	220
Charitable activities	6	8494	8494	7668
Bank interest		<u>0</u>	<u>0</u>	<u>0</u>
		<u>8534</u>	<u>8534</u>	<u>8688</u>

PAYMENTS

		£	£	£
Cost of charitable activities	7	3658	3658	4871
Cost of repairs and maintenance	8	231	231	1625
Defibrillator		<u> </u>	<u> </u>	<u>163</u>
		<u>3889</u>	<u>3889</u>	<u>6659</u>
Surplus/<Deficit> for the year		<u>4645</u>	<u>4645</u>	<u>2029</u>

Statement of Balances at 31st December 2024

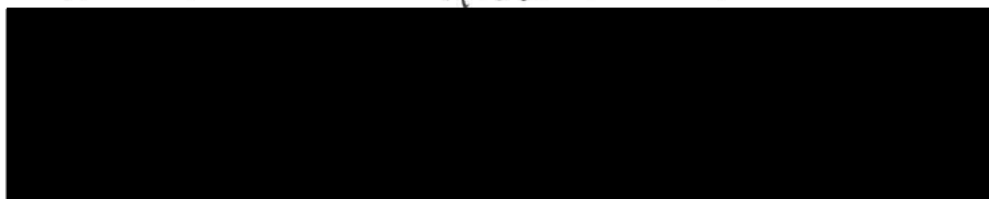
	Year to 31.12.24 £	Year to 31.12.23 £
Funds as at 31 st December 2023		
Unrestricted funds	15345	13316
Restricted funds	<u>0</u>	<u>0</u>
	15345	13316
Deduct net deficit for the year		
Add net surplus for the year	<u>4645</u>	<u>2029</u>
Unrestricted fund at 31 st December 2024	<u>19990</u>	<u>15345</u>

Represented by:

Cash in bank -current account	9965	15342
Savings account	10000	0
Cash	<u>25</u>	<u>3</u>
	<u>19990</u>	<u>15345</u>

The notes on pages 7 to 9 form an integral part of these Accounts.

Approved by the trustees on 04/03/2025 and signed on their behalf by



Kirkcudbright Community Tennis Club - Scottish Charity Number: SC050244

Notes to the Accounts for the year to 31st December 2024

1. Basis of accounting

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

2. Nature and purpose of funds

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

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

3. Trustees' Remuneration

No fees or expenses have been paid to trustees in respect of their services for this year.

4. Grants received from:	year to 31.12.24 £	year to 31.12.23 £
Scottish Lawn Tennis Foundation		250
D&G Open doors		50
Localgiving Ltd, Little Magic Grants	<u>0</u>	<u>500</u>
		<u>800</u>

	Year to 31.12.24	Year to 31.12.23
5. Donations:	£	£
Local fundraising		
Easy fundraising	40	64
HMRC gift aid	<u>40</u>	<u>156</u>
		<u>220</u>
6. Charitable Activities:	£	£
Subscriptions	6030	5460
Coaching fees (Adult)	1458	1394
Coaching fees (Junior)	0	0
Visitor fees	957	627
Tennis balls	44	79
Miscellaneous	<u>5</u>	<u>108</u>
	<u>8494</u>	<u>7668</u>
7. Cost of Charitable Activities:	£	£
Coaching fees (Adult)	1160	2060
Coaching fees (Junior)	41	100
Lawn Tennis Association	280	270
D&G Tennis	100	100
Tennis Balls	444	609
Electricity	750	704
Publicity	35	274
9. CAT	181	
Miscellaneous	<u>667</u>	<u>754</u>
	<u>3658</u>	<u>4871</u>

8. Repairs and Maintenance

	Year to 31.12.24	Year to 31.12.23
	£	£
Noticeboard		649
Plumbing		175
Joinery		384
Net scorers & signs		277
Electrics	126	
Net adjuster	16	
Clubhouse decoration	23	
Court wash	66	
Miscellaneous		<u>140</u>
	<u>231</u>	<u>1625</u>

9. CAT (Community Asset Transfer)

The club land and buildings was sold to Kirkcudbright Community Tennis Club on 5th December 2024. It was sold to the club by the Trustees of the Royal Burgh of Kirkcudbright Common Good Fund (administered by Dumfries & Galloway Council) for £1. It is considered that the asset falls within the definition of a Heritable Asset. The property was valued at £75,000 by the committee.

Independent Examiner's Report to the Trustees

I report on the accounts of the charity for the year to 31st December 2024 which are set out on pages 5 to 9 of the attached accounts.

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. 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 1 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 any audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statements

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 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 with 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.

