

Charity No. SC050790  
Scottish Charitable Incorporated Organisation

**COLINTON LAWN TENNIS CLUB**  
**REPORT AND ACCOUNTS**  
**For the year ended 31 December 2024**

**COLINTON LAWN TENNIS CLUB**

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

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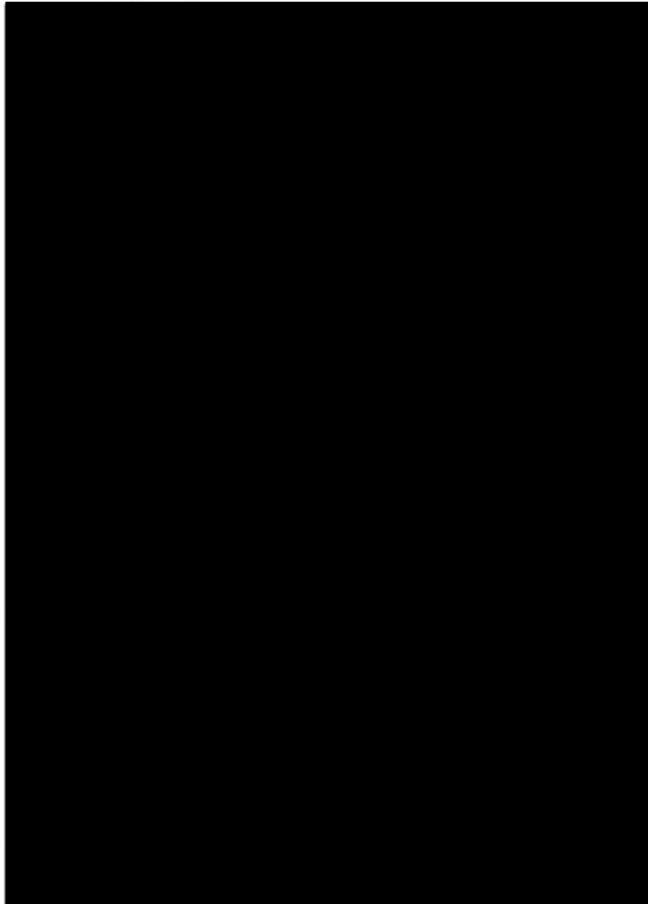
# **COLINTON LAWN TENNIS CLUB**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

### **Introduction**

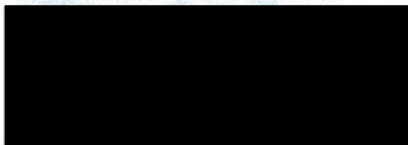
The Trustees present their report with the accounts of the charity for the year ended 31 December 2024. These have been prepared in accordance with the Club Constitution, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

### **Charity Information**



**REGISTERED CHARITY NUMBER**  
SC050790

**INDEPENDENT EXAMINER**



**BANKERS**  
Royal Bank of Scotland  
239 St John's Road  
Corstorphine  
Edinburgh  
EH12 7XA

## **COLINTON LAWN TENNIS CLUB**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)**

#### **Structure, governance and management**

##### **SCIO**

Colinton Lawn Tennis Club began in 1928 and has operated as an Unincorporated Association until 1 May 2021 when it converted to a Scottish Charitable Incorporated Organisation (SCIO).

##### **Constitution**

The club's governing document is the Club Constitution. An entirely new constitution was adopted on the club's incorporation as a SCIO. The club maintains registration with the Lawn Tennis Association (LTA). Registration with the LTA requires that the club has in place a suitably qualified person and appropriate procedures to ensure the safety and well-being of all who use the club. The club also maintains a policy on diversity and inclusion.

##### **Trustees**

The Trustees are appointed in accordance with the Club Constitution. Details of the Trustees who served during the year are listed on page 3.

##### **Risk and internal control**

The club has a risk register and other internal controls, including a policy on bribery and corruption which are designed to provide reasonable assurance against material mismanagement or loss. Comprehensive insurance policies covering normal insurable risks are maintained both through the club's registration with the LTA and directly.

##### **Objectives and Activities**

The charity's objects are set out in its constitution, namely:-

The advancement of public participation in sport; specifically, the game of tennis.

The provision of recreational facilities, or the organisation of recreational facilities with the object of improving the conditions of life for persons for whom the facilities or activities are primarily intended.

These objects can be achieved by among other things:-

Increasing knowledge and understanding of tennis as a sport in order to enhance the lives of the public

Providing facilities for the training, advice and support of children, young people and adults pursuing tennis as a sport for leisure or career

Promoting improvement in provision of tennis facilities in Edinburgh and Lothians

Disseminating information to the public and interested professionals about tennis

Making appropriate representation to relevant bodies and other organisations on behalf of Members and the public concerning tennis, pursuit of the sport and the provision of facilities, training, advice and support for those engaged in it.

##### **Achievements and Performance**

Our main achievements during the period were:-

- Our annual club championships were successfully held, culminating in finals weekend in September. There were a good number of entries across all events. The standard of play in the finals was the best seen for quite a number of years. We were saddened during the year by the death of a former Club President and Men's Champion who had for several years played a big part in organising the club championships.



## **COLINTON LAWN TENNIS CLUB**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)**

- Four mens and two ladies teams were entered in the East of Scotland LTA leagues. Junior teams were also entered in their leagues
- Coaching continues to be one of the strengths of the club with a great deal of group and individual coaching taking place for both adults and juniors. The club's head coach has now been with the club for twelve years and has built up an excellent year round programme. The head coach is supported by a number of assistant coaches.
- The singles league run by the club continues to be very popular with members.
- The club held two successful American Tournaments during the year. Barbecues were held at the culmination of each tournament. A successful quiz night was held in October with 31 members taking part in what was a very enjoyable evening. These events provide an opportunity for members to socialise and for new members to meet others.
- The trustees held nine meetings during the year. All meetings were held in person with a single exception due to bad weather.
- The club's membership at the end of 2024 was approximately 415, which represents a slight fall from 430 reported last year. Although this is down from the record level of 490 at the same point in 2021 and 460 at the same time in 2022 this is still considered to be a very acceptable number and historically high. The club continues to accept new members without restriction.
- In November 2023 the club was notified of a Planning Enforcement Investigation regarding the rear courts. The club had previously advised planning that the contractors had installed eight new columns on the rear courts, whereas the planning approval was for six new columns with the reuse of two existing columns from the front courts. During the installation the contractors had found that the existing front court columns were not strong enough to take two sets of lights, i.e. a set facing the front courts as well as a set facing the rear courts. This discovery was despite the design for the rear court installation being prepared by a subcontractor appointed by our main contractor.
- In December 2023 the club applied for a non-material variation to the planning approval to allow the two additional rear court columns to remain but with the removal of two front court columns. This application was approved in January 2024 and the works were carried out in March. The Planning Enforcement Investigation regarding the rear courts remains open. Nothing has been heard from the council about either Planning Enforcement Investigation since December 2023.
- The club continues to be supported by the Lawn Tennis Association (LTA) and through the LTA by Lichfield planning consultants as a result of a commercial arrangement between the LTA and Lichfield. This support has been at no cost to the club. As part of this support, the LTA's Technical Director visited the club in March.
- Additional boundary fencing was installed around the entrance gate and a new gate installed. This was to deter unauthorised entrance to the club's grounds.
- Many of the posts which support the fence that divides the front courts from the rear courts were corroded through and the fence was therefore in a poor state. In November all twelve posts were replaced with galvanised posts.
- The trustees are mindful of the need for the club to be achieving its charitable objectives. Extensive discussions have been held at trustee's meetings and local schools have been approached to establish how we might support their pupils in taking-up tennis. These discussions are continuing with a view to initiatives being put in place from Spring 2025.

## **COLINTON LAWN TENNIS CLUB**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (cont'd)**

#### **Financial Review**

#### **Financial Information**

Full details of the activities of the Club during the period can be found within the accounts as detailed on pages 8 to 10.


A surplus of £18,206 was generated in the year.

As the accounts are prepared on a cash basis there will at times be expenditure falling into the year that covers other periods.

The Trustees need to ensure that the Club has sufficient reserves to meet ongoing capital improvements. Planning for requirements for the next 5-10 years is ongoing.

The final payment for the new floodlights for Courts 4-6 was made in the year together with other significant repairs to fencing surrounding the courts. The floodlight costs were offset by the incredibly generous donation of £14,000. The club will continue to retain a healthy cash at bank position and the Trustees will continue to safeguard this whilst being mindful of any capital expenditure requirements.

**Signed on behalf of the charity's Trustees**



**Treasurer**

2 February 2025



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE ACCOUNTS OF COLINTON LAWN TENNIS CLUB**

I report on the accounts of the charity for the year ended 31 December 2024 which comprise the Receipts and Payments Account, the Statement of Balances and the associated Notes to the Accounts.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Trustees, as a body, for my work or for this report.

### **Respective responsibilities of Trustees and independent examiners**

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 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Regulations). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 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.

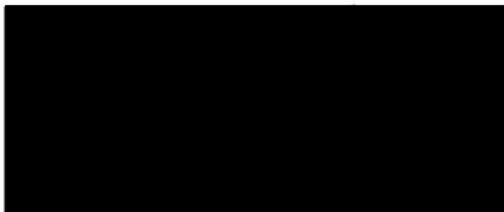
### **Basis of examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 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:

- (a) 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 Act and Regulation 4 of the Regulations, and
  - ☐ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the Regulations have not been met, or
- (b) to which, in my opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.



2 February 2025

**Colinton Lawn Tennis Club**  
**Receipts and Payments Account**

	12 months to 31 December 2024	12 months to 31 December 2023
	£	£
<b>Receipts</b>		
<b>Subscriptions</b>		
Senior	16,650	16,965
Intermediate	846	1,068
Mini	1,694	1,512
Junior	4,266	3,111
Family	6,866	8,247
Senior Citizen	6,355	6,321
Non-Playing	204	290
Country	900	0
Student Away	594	819
	<b>38,375</b>	<b>38,333</b>
<b>Other Income</b>		
Interest	4,670	2,616
Visitors	31	2,568
Social Events	451	695
Other Revenue	0	300
Donations	14,000	0
	<b>19,152</b>	<b>6,179</b>
<b>Total Income</b>	<b>57,527</b>	<b>44,512</b>
<b>Payments</b>		
Depreciation	10,414	7,566
Balls	1,165	1,068
Water Rates	2,520	1,092
Insurance	2,606	2,535
Pavilion Management	1,297	1,548
Repairs & Maintenance	10,580	11,110
ESLTA Affiliation & LTA Registration	1,720	1,570
Electricity	4,562	5,721
General Expenses	177	205
Tournaments	539	353
Social	763	603
Subscriptions	710	593
Courts	2,268	1,081
	<b>39,321</b>	<b>35,046</b>
<b>Surplus of income over expenditure</b>	<b>18,206</b>	<b>9,467</b>



**Colinton Lawn Tennis Club**  
**Statement of Balances**

	31 December 2024	31 December 2023
	£	£
<b>Fixed Assets</b>	68,878	50,816
Bank and Cash in Hand		
Fixed term deposit	94,131	89,462
Current account	47,980	52,505
<b>Amounts Receivable</b>		
Debtors	0	0
<b>Amounts Payable/Liabilities</b>		
Creditors	0	0
	<b>210,989</b>	<b>192,783</b>
<b>Represented By</b>		
Opening Balances	192,783	183,316
Surplus for the period	18,206	9,467
	<b>210,989</b>	<b>192,783</b>
<b>Reserves</b>		
Unrestricted Reserves	210,989	192,783
Restricted Reserves	0	0
	<b>210,989</b>	<b>192,783</b>

Approved by the Trustees on 2 February 2025 and signed on their behalf by the following: -



Treasurer

2 February 2025

*The notes on page 10 form part of these accounts*

# COLINTON LAWN TENNIS CLUB

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. Statement of Accounting Policies

#### Accounting Convention

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

#### Funds structure

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

#### Governance costs

Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity. The only such items during the period were in connection with the independent examination which was carried out free of charge.

### 2. Trustees' Remuneration

No Trustees received any remuneration or expenses acting in their capacity as Trustees from the charity during the year.

### 3. Related Parties

There were no transactions with related parties during the year.

### 4. Fixed Assets

Fixed Assets comprise	Year completed or renewed	Cost	Rate of £ Depreciation per annum	Dec-23 Book Value £	2024 Additions £	Depreciation in 2024 £	End Dec 2024 Book Value £	Assumed use remaining (years)
Clubhouse	1991	96,839	5.0%	0		0	0	0.0
Courts 4-6 (Undersurface)	1998	19,493	5.0%	0		0	0	0.0
Courts 1-3 (Undersurface)	2002	37,330	5.0%	0		0	0	0.0
Floodlighting	2002	32,400	10.0%	0		0	0	0.0
Fencing	2002	17,247	10.0%	0		0	0	0.0
Kids' Zone and Practice Wall refurbishment	2010	10,000	10.0%	0		0	0	0.0
Fencing – Part Renewal	2011	1,955	10.0%	0		0	0	0.0
Courts 4-6 (Tiger Turf)	2012	37,771	12.5%	0		0	0	0.0
Courts 1-3 (Tiger Turf)	2014	38,623	12.5%	0		0	0	0.0
Kids' Zone (Tiger Turf)	2016	7,578	12.5%	948		948	0	0.0
Courts 4-6 (undersurface)	2020	10,169	12.5%	5,084		1,271	3,813	3.0
Boundary Wall Rebuild	2021	4,500	5.0%	3,825		225	3,600	16.0
Practice Wall Extension	2021	4,250	10.0%	2,975		425	2,550	6.0
Floodlights 1-3	2021	26,408	10.0%	19,476		2,641	16,835	6.4
Floodlights 4-6	2023	20,564	10.0%	18,508		2,056	16,452	8.0
Floodlights 4-6	2024	19,690	10.0%	0	19,690	1,969	17,721	9.0
Fencing Works	2024	8,786	10.0%	0	8,786	879	7,907	9.0
		<b>£393,603</b>		<b>£50,816</b>	<b>£28,475</b>	<b>£10,414</b>	<b>£68,878</b>	

Colinton Lawn Tennis Club premises were valued in March 2021 at £570k on the basis of continuing use as a tennis club by Ryden LLP