

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2022	To	31	03	2023

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Glenrothes Tennis Club
SC044270
39 Huntingtower Park
Glenrothes
Fife
Postcode KY6 3QF

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	President, secretary		
2		Treasurer		
3		Welfare officer		
4		Minute secretary		
5			Appointed 21.02.2023	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	1 April 2022 to 31 January 2023
[REDACTED]	
[REDACTED]	

Structure, governance and management

Type of governing document

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 18th September 2013.

It has a single tier structure and as such the trustees are the members of the charity.

Trustee recruitment and appointment

The management committee are the charity's trustees. Membership of the management committee is open to all adult members of the club.

Trustees are elected at the annual general meeting.

Objectives and activities

Charitable purposes

The Club is a non-profit distributing charity whose principal objective is the advancement of public participation in sport by the provision of coaching and facilities for participating in Lawn Tennis in accordance with the rules and regulations laid down by CLTA i.e. Tennis Scotland, the governing body within the game of lawn tennis and its subsidiaries or such successor entity or entities as become(s) from time to time (and by so doing to become and remain registered as an associate of the LTA), and the LTA Rules and the LTA Disciplinary Code and the rules and regulations of any governing body.

Summary of the main activities in relation to these objects

To operate courts that allow the public to play tennis.
 To run club evenings to allow members to play against other members in a fun and friendly environment.
 To undertake coaching for both adults and juniors.
 To field teams in inter club competitions within Fife and Tayside.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

This year we received a £2,000 grant to provide free coaching for juniors, who would struggle to afford it otherwise. The coaching takes place on a Friday evening for 2 hours, we plan to provide this for a whole year.

Coaching to both members and non-members continued and it was pleasing the number of new faces who picked up a racquet for the first time.

We continue to field a team in the Tayside Tennis leagues in men's, women and mixed doubles as well as playing in the North East Fife social league, giving our members a chance to play other teams in the area.

Financial review

Brief statement of the charity's policy on reserves

The trustee's policy is not to commit to any project without the funds being in place to meet its costs.

Hopefully as the charity grows and we obtain a permanent base then we would have reserves of at least 6 months expenditure to meet any unexpected commitments.

Details of any deficit

None

Donated facilities and services (if any)

None of a material nature.

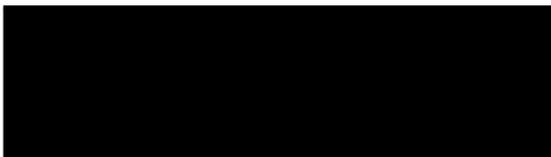
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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	President	
Date	10 December 2023	

Glenrothes Tennis Club

SC044270



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2022		31	03	2023

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	281				281	282
Legacies					-	
Grants		2,000			2,000	200
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	33				33	2
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,454				4,454	4,052
					-	
A1 Sub total	4,767	2,000	-	-	6,767	4,535
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,767	2,000	-	-	6,767	4,535
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,037	200			5,237	2,350
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,037	200	-	-	5,237	2,350
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	245				245	226
Purchase of investments					-	
A4 Sub total	245	-	-	-	245	226
Total payments	5,282	200	-	-	5,482	2,576
Net receipts / (payments)	(514)	1,800	-	-	1,286	1,960
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(514)	1,800	-	-	1,286	1,960

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	28,026	200			28,226	26,266
	Surplus / (deficit) shown on receipts and payments account	(714)	2,000			1,286	1,960
						-	
	Cash and bank balances at end of year	27,312	2,200	-	-	29,512	28,226
	(Agree balances with receipts and payments account(s))	200	200				0

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
			Total	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
		10 December 2023

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds are available for general purposes in accordance with the aims of the charity. Restricted funds are grants received for specific purposes, this money has not been spent in this current financial year but will be spent in subsequent periods within the terms of the grant.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
None			

C6 Other information

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donation	281				281	282
					-	
					-	
					-	
Total	281	-	-	-	281	282

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching and equipment		2,000	2,000	200
			-	
			-	
Total	-	2,000	2,000	200

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching income	2,230				2,230	4,002
Match fees					-	
Membership	2,185				2,185	
Misc Income	39				39	50
Refunds of affiliation fees from 2020					-	
					-	
					-	
Total	4,454	-	-	-	4,454	4,052

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Coaching	1,225	200			1,425	1,110
Affiliation and joining fees	715				715	490
Court hire	2,966				2,966	553
Repairs					-	109
Match expenses	9				9	
Miscellaneous	122				122	87
					-	
					-	
					-	
Total	5,037	200	-	-	5,237	2,350

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General Fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	281				281	281
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Interest	33				33	4
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,454				4,454	3,338
Sub total	4,767	-	-	-	4,767	3,623
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,767	-	-	-	4,767	3,623
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	5,037				5,037	1,271
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,037	-	-	-	5,037	1,271
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	5,037	-	-	-	5,037	1,271
Net receipts / (payments)	(270)	-	-	-	(270)	2,352
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(270)	-	-	-	(270)	2,352

Nature and purpose of funds						

Glenrothes Tennis Club

SC044270

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants	2,000				2,000	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,000	-	-	-	2,000	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,000	-	-	-	2,000	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	200				200	40
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	200	-	-	-	200	40
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	200	-	-	-	200	40
Net receipts / (payments)	1,800	-	-	-	1,800	(40)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,800	-	-	-	1,800	(40)

Nature and purpose of funds

Coaching costs - grants received to fund coaching costs and equipment for coaching

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

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

Address:

Independent examiner's report on the accounts v2							
Charity name Glenrothes Tennis Club							
Registered charity number SC044270							
Period start date				Period end date			
Day	Month	Year		Day	Month	Year	
01	04	2022	to	31	03	2023	
						(remember to include the page numbers of additional sheets)	

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.

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.

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.

Date:

10 December 2023

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.