Kinnoull Tennis Club SCIO
Scottish Charity Number SC047283
Muirhall Terrace, Perth PH2 7ES

Trustees Report for the 12 months from 1st January 2024 to 31st December 2024

Board

Chairperson & Welfare Officer:	Billy McLaren (Trustee)
Vice Chairperson:	John Clark (Trustee)
Secretary:	Paul Becher (Trustee)
Treasurer:	Mario Peeters (Trustee)
Membership Secretary:	Chris Palmer (Trustee)
Publicity Officer:	
Member:	Phil Patterson
Member:	
Head Coach:	Ollie Paisley

Structure, Governance and Management

Kinnoull Tennis Club SCIO was registered as a Scottish Incorporated Charity (SCIO) by the Office of the Scottish Charity Regulator (OSCR) on 28th March 2017. The charity is governed by its constitution and is run by a board elected each year at the Annual General Meeting. The Board comprises the Charity Trustees and the Head Coach. From time to time, other individuals may be co-opted onto the Board as permitted by the terms of our Constitution.

A set of accounts for 1st January 2024 to 31st December 2024 have been produced and are attached to this Trustees Report.

Kinnoull Tennis Club SCIO is a registered member of the British Lawn Tennis Association, Tennis Scotland, and Tennis Tayside.

Objectives and Activities

Our charitable purpose as per our Constitution is "To encourage the participation and practice of the sport of tennis in Perth and the surrounding area and undertake other activities incidental or conducive to the furtherance of these objectives."

The year has been an extremely busy, exciting and transformational year in which the Club successfully has completely re-laid four new Tennis courts with improved drainage, installed new LED floodlights and in early 2025 will complete the work to provide full disabled access to both the Clubhouse and improved access to the playing surface as well. The Club continued to provide coaching and social tennis and to take part in competitive tennis, with the performance across all teams proving to be one of the most successful years in recent club history. The Club remains in a strong financial position with the Club funds being used to support over 60% of the project and money raised from Local Trusts and Foundations providing the rest of the money spent.

During the year the Club:

- provided regular, well-attended tennis coaching for adults and for young people,
- took part in the Tayside and Perth & District tennis leagues,
- ran junior tennis camps during the Easter holidays,
- provided blocks of coaching at the club for the local primary school,
- 3 well attended Sunday Social tennis events around the US/French and British Tennis events

- held a singles league during the winter months,
- held 5 Board meetings and one AGM with new Committee members Mario Peeters, Paul Becher and Phil Patterson joining.
- commenced in-depth investigation and planning into the options for court improvements including the possibility of installing a Padel tennis court at the club,
- Held an open members' meeting with presentations on options for court improvements.
- Successful End of Year Awards and Quiz Night held in the Kinnoull Bowling Club which was sold out and raised £3,649 towards the new Courts and Lights.

Highlights of the year include:

- holding a start of season fun tennis day attended by many children and their families from the local neighbourhood.
- Entering 2 ladies, 2 men's, 2 mixed doubles and one singles and doubles teams into the regional Tayside leagues, and promotion of the 1st ladies and 2nd men's teams.
- Entering 2 ladies, 1 men's and 1 mixed team in the Perth & District local tennis leagues.

Playing Facilities Renewal Project

The court surfaces had reached the end of their lifetime, and much effort has been spent by the Board in 2024 to raise funds to be able to start work in September to change out of the conventional lighting for more energy efficient and brighter LED lighting. After the lights replacement work could start in earnest on the removal and renewal of the old surfaces. Work was carried out by Sportex within agreed budget and time frame. Significant safety improvements to court access were also incorporated in the project. The final disabled access works will start 8th January.

Financial Review

Activities of the Club during 1st January 2024 – 31st December 2024 resulted in a £50,077 deficit. This is due the renewal of the court surfaces and lighting at a project cost to date of £147,770. This has been financed by £66,000 funding received from the The Gannochy Trust, £40k, Perth Common Good Fund, £15k, Thomson Charitable Trust, £5k, Jimmie Cairncross Trust £5k, and the Lang Trust £1k. The balance was made up by selling of the club's Unit Trust investments £24,592, £3,649 raised during the fund raising Quiz Night and the club's cash reserve.

The Club's total income without the fundraising for the period was £10,409. Our main source of recurring funding continued to be fees charged to members and visitors which amounted to £9,904. Total expenditure out with the renewal project incurred during the period was £8,682 which was slightly more than the expenditure in 2023 due to an increase in energy cost and the purchase of Annual Tennis Awards trophies.

Reserves Policy

To maintain the ability to play tennis at the Club, the surface of the courts must be replaced every 10-15 years depending on how they have coped with the amount of play and the impact of the changing weather. The surface below the courts should not need replacing for around 30 years or perhaps longer depending on the same factors which affect the Courts. Other assets such as the fencing and floodlights also require regular upgrade. The Trustees aim to continue to build the Club's financial reserves to help fund major asset renewal as and when required. The reserves at the end of the period were £7,244 which includes the cash and bank balances together.

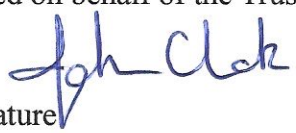
Apart from the £81 reserved for free period products, the club funds are unrestricted, and the Board may decide upon priorities for spending.

Conclusion

The Trustees would like to thank the members for their ongoing support and to welcome all new members and visitors to the club.

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

Signed on behalf of the Trustees



Signature Date 28/1/2025

John Clark, Vice Chairperson

Kinnoull Tennis Club
Scottish Charity Number SC047283

Independent Examiner's Report to the Trustees of Kinnoull Tennis Club SCIO

I report on the accounts of the charity for the 12 months ended 31 December 2024 which are set out on pages 5 to 7.

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 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 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.

Mr Andrew Ritchie. Date 28/1/2025
Azets
5 Whitefriars Crescent,
Perth PH2 0PA

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

STATEMENT OF RECEIPTS AND PAYMENTS

For the year ended 31 Dec 2024

		Jan - Dec 2024 £	Jan - Dec 2023 £
RECEIPTS			
Receipts from fundraising activities		4,062	34
Gross Trading Receipts		10,409	9,881
Membership Subscriptions		*9,502*	*8,652*
Visitors, use of courts		*402*	*608*
Tennis balls		*0*	*0*
Lights		*505*	*537*
Winter league		*0*	*84*
Coaching		*0*	*0*
Income from investments	* Note 4	25,203	674
Investment Income		*25,203*	*674*
Bank Interest		*0*	*0*
Gross receipts from other activities		66,000	0
Grants and Donations (Resurfacing/access Improvement Project)	* Note 5	*66,000*	*0*
Grants and Donations (other)		*0*	*0*
TOTAL RECEIPTS		105,675	10,589
PAYMENTS			
Expenses for fundraising activities		0	0
Gross Trading Payments		8,682	7,296
Coaching		0	0
Property		2,730	3,568
Clubhouse repairs and maintenance		*0*	*357*
Courts repairs and maintenance	* Note 6	*768*	*773*
Cleaning		*792*	*908*
Gardening		*1,170*	*1,530*
General Payments		5,952	3,728
Stationery, printing and postage		*16*	*0*
IT costs		*0*	*0*
LTA Fees etc		*560*	*540*
Competition Costs		*595*	*635*
Insurance		*758*	*758*
Heating and lighting		*1,962*	*610*
Balls		*701*	*471*
Trophies and Prizes		*413*	*0*
Expenses for events		*201*	*0*
Energy Savings Trust Loan repayments		*672*	*672*
Other		*73*	*42*
Governance costs:		0	0
Sub Total		8,682	7,296
Payments Related to Assets and Investments		147,770	250
Playing facilities renewal project	* Note 8	147,770	250
Sub Total		147,770	250
TOTAL PAYMENTS		156,452	7,546
Net Shortfall		-50,777	3,043

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

STATEMENT OF BALANCES
For the year ended 31 Dec 2024

All funds are unrestricted

		31-Dec-24 £	31-Dec-23 £
CASH FUNDS			
Cash and Bank Balances at start of accounting period		**67,668**	**64,625**
Deficit/Surplus for Year		-50,777	3,043
Cash and Bank Balances at end of accounting period		**16,818**	**67,668**
Bank of Scotland SCIO Treasurers Account		*16,818*	*67,668*
Cash		*0*	*0*
INVESTMENTS	* Note 9		
Alliance Trust 1080 ordinary shares		0	12,010
Temple Bar Investment Trust 4225 ordinary shares		0	10,056
Total Investments		**0**	**22,066**
OTHER ASSETS			
Clubhouse and land	* Note 10	0	0
Junior tennis nets		0	0
Tractor (estimated market value)	* Note 11	400	700
Total Other Assets		**400**	**700**
LIABILITIES			
Creditors	* Note 12	**9,574**	**5,224**
Energy Savings Trust Loan		2,352	3,024
Outstanding Sportlex balance		7,222	2,200
Contingent Liabilities	* note 13	**0**	**0**
Total Liabilities		**9,574**	**5,224**

These accounts were approved by the Charity Trustees of Kinnoull Tennis Club SCIO on .....(date)
Signed on behalf of the Trustees by John Clark, Vice Chairperson

Signature: Date:

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

NOTES TO THE ACCOUNTS
For the year ended 31 Dec 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 Related Party Transactions

No remuneration or personal expenses were paid to the trustees or to any connected persons during the period

3 Total number of members	31/12/24 84	31/12/23 106

4 Income from Investments	2024	2023
Temple Bar Investment Trust dividents	£784	£406
Alliance Trust dividents	£327	£268
Sale of both investments	£24,592	
	£25,203	£674

5 Income from Fund raising	2024	2023
Improvements grants (Gannocy Trust, Perth Common Good, Cairncross, Thomson Trust, Lang Trust 40, 15, 5, 5 and 1k)	£66,000	£0
Net Proceeds fundraising Quiz Night	£3,649	£0
	£69,649	£0

6 Court Repairs and Maintenance	2024	2023
Court brushing and maintenance	£768	£660
Fence repairs	£0	£113
	£768	£773

7 Other Expenses/Income	2024	2023
Flowers following bereavement		£42
	£0	£42

8 Playing facilities renewal project	2024	2023
Pre-planning-application fee		£250
Consultant Fees	£2,400	
Lights Renewal	£13,824	
Courts renewal	£130,000	
Sundry materials and expenses	£1,546	
	£147,770	£250

9 Investments

Sold both investments in December.Proceeds: Alliance Trust £13628, Temple Bar £10962

10 Clubhouse and Land

The clubhouse and land are owned by the tennis club. However, they have not been assigned a financial value as the bowling club have the right to take back the property for nil consideration should it be no longer used for tennis.

11 Other Assets

The only asset of any significant value is the tractor which was purchased in 2009.

12 Creditors	2024	2023
Energy Savings Trust interest free loan repayable monthly until June 2028	£2,352	£3,024
Renewal project consultancy fee		£2,200
Access path renewal oustanding Sportex cost	£7,222	
Total Creditors	£9,574	£5,224

13 Contingent Liabilities

There are no current contingent liabilities.