

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021  
FOR  
ROTHES TENNIS CLUB**

Goldwells  
Wards House  
Wards Road  
Elgin  
Moray  
IV30 1NL

# **ROTHES TENNIS CLUB**

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## **ROTHES TENNIS CLUB**

### **REPORT OF THE TRUSTEES FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021**

The trustees present their report with the financial statements of the charity for the period 1 January 2021 to 15 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Our purposes as recorded in our constitution are:-

- a To promote, foster and encourage public participation in the game of tennis.
- b To promote, organise and carry out social and recreational activities with emphasis on family participation in connection herewith

In furtherance of the above, the Club will:-

- a Increase the number of junior, intermediate, senior and family members.
- b Acquire, erect, form, lay-out, manage and administer grounds, courts, clubhouse and facilities associated herewith.
- c Affiliate to the Highlands District Lawn Tennis Association, Tennis Scotland and the Lawn Tennis Association and comply with and uphold throughout the association their rules and regulations to which they are affiliated.
- d Enter upon leases, sub-let and acquire heritable property and seek to raise loans in order to help finance any project relating to the courts, the clubhouse or any land in the club's lease and generally do all such things as are incidental or conducive to the continuance and development of such activities or the attainment of such objects.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The various activities and achievements during the year included the following

- a} The membership increased slightly.
- b) We were able to continue FundRaising despite the pandemic. A very successful Fun Day was held and the proceeds were match funded by the . The 100 Club membership was increased to 200 from June
- c) The Highlands District Leagues were played in 2021 and the Club had teams in all events. The 16 & Under Boys won their league

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Club is a charitable unincorporated organisation which became a charity on 2nd November 2007.

##### **Recruitment and appointment of new trustees**

All of the Club's trustees are appointed or re-appointed by the members at our annual general meeting which is held in April or May each year. The Trustees are commonly known as the committee.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC038883

##### **Principal address**

9 Green Street  
Rothes  
AB38 7BD

**ROTHES TENNIS CLUB**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021**

**Trustees**

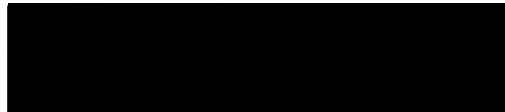


**Independent Examiner**



ACCA  
Goldwells  
Wards House  
Wards Road  
Elgin  
Moray  
IV30 1NL

Approved by order of the board of trustees on .....1. 3. 22..... and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ROTHES TENNIS CLUB**

I report on the accounts for the period 1 January 2021 to 15 September 2021 set out on pages four to nine.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was carried out in accordance with Regulation 11 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 seeking explanations from you as 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.

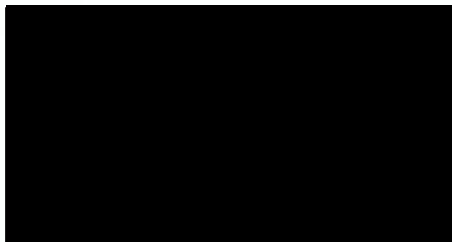
**Independent examiner's statement**

In connection with 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 to comply with Regulation 8 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.



ACCA  
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Moray  
IV30 1NL

Date: 03/03/22



# ROTHES TENNIS CLUB

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021

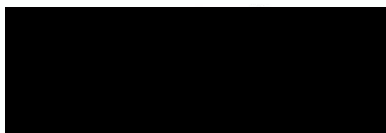
				Period 1.1.21 to 15.9.21	Year Ended 31.12.20
	Notes	Unrestricted funds £	Restricted fund £	The Rothes Council £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		3,350	-	-	3,350
<b>Charitable activities</b>					
Edrington/Robertson Trust		-	-	-	700
The Rothes Council (Windfarm Community Benefit)		-	-	-	3,500
Moray Council		300	-	-	-
First Pro Ltd Adapt and Thrieve		-	15,500	-	-
Other trading activities	2	13,842	-	-	12,403
<b>Total</b>		17,492	15,500	-	19,453
<b>EXPENDITURE ON</b>					
Raising funds		952	-	-	2,019
Other		22,797	4,046	160	19,956
<b>Total</b>		23,749	4,046	160	21,975
<b>NET INCOME/(EXPENDITURE)</b>		(6,257)	11,454	(160)	(2,522)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		19,282	-	160	21,964
<b>TOTAL FUNDS CARRIED FORWARD</b>		13,025	11,454	-	19,442

# ROTHES TENNIS CLUB

## BALANCE SHEET 15 SEPTEMBER 2021

					2021	2020
	Notes	Unrestricted funds £	Restricted fund £	The Rothes Council £	Total funds £	Total funds £
<b>CURRENT ASSETS</b>						
Debtors	5	3,000	-	-	3,000	-
Cash at bank		10,025	11,454	-	21,479	19,442
		<u>13,025</u>	<u>11,454</u>	<u>-</u>	<u>24,479</u>	<u>19,442</u>
<b>NET CURRENT ASSETS</b>		<u>13,025</u>	<u>11,454</u>	<u>-</u>	<u>24,479</u>	<u>19,442</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		13,025	11,454	-	24,479	19,442
<b>NET ASSETS</b>		<u>13,025</u>	<u>11,454</u>	<u>-</u>	<u>24,479</u>	<u>19,442</u>
<b>FUNDS</b>	6					
Unrestricted funds					13,025	19,282
Restricted funds					11,454	160
<b>TOTAL FUNDS</b>					<u>24,479</u>	<u>19,442</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1.3.22 and were signed on its behalf by:



## ROTHES TENNIS CLUB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. OTHER TRADING ACTIVITIES

	Period 1.1.21 to 15.9.21 £	Year Ended 31.12.20 £
Fundraising events	5,907	6,990
Shop income	-	218
Coaching Fees	7,405	4,460
Hoodies/Polo Shirts/Coasters	530	735
	<u>13,842</u>	<u>12,403</u>



# ROTHES TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 15 September 2021 nor for the year ended 31 December 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the period ended 15 September 2021 nor for the year ended 31 December 2020.

### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	The Rothes Council £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	2,850	-	-	2,850
<b>Charitable activities</b>				
Edrington/Robertson Trust	700	-	-	700
The Rothes Council (Windfarm Community Benefit)	3,500	-	-	3,500
Other trading activities	12,403	-	-	12,403
<b>Total</b>	19,453	-	-	19,453
<b>EXPENDITURE ON</b>				
Raising funds	2,019	-	-	2,019
Other	19,956	-	-	19,956
<b>Total</b>	21,975	-	-	21,975
<b>NET INCOME/(EXPENDITURE)</b>	(2,522)	-	-	(2,522)
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	21,804	-	160	21,964
<b>TOTAL FUNDS CARRIED FORWARD</b>	19,282	-	160	19,442

**ROTHES TENNIS CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	3,000	-
	<u>3,000</u>	<u>-</u>

**6. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	At 15.9.21 £
<b>Unrestricted funds</b>			
General fund	19,282	(6,257)	13,025
<b>Restricted funds</b>			
The Rothes Coucil	160	(160)	-
First Por Lts Adapt and Thrieve	-	11,454	11,454
	<u>160</u>	<u>11,294</u>	<u>11,454</u>
<b>TOTAL FUNDS</b>	<u>19,442</u>	<u>5,037</u>	<u>24,479</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,492	(23,749)	(6,257)
<b>Restricted funds</b>			
The Rothes Coucil	-	(160)	(160)
First Por Lts Adapt and Thrieve	15,500	(4,046)	11,454
	<u>15,500</u>	<u>(4,206)</u>	<u>11,294</u>
<b>TOTAL FUNDS</b>	<u>32,992</u>	<u>(27,955)</u>	<u>5,037</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	21,804	(2,522)	19,282
<b>Restricted funds</b>			
The Rothes Coucil	160	-	160
	<u>21,964</u>	<u>(2,522)</u>	<u>19,442</u>
<b>TOTAL FUNDS</b>	<u>21,964</u>	<u>(2,522)</u>	<u>19,442</u>

# ROTHES TENNIS CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021

### 6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,453	(21,975)	(2,522)
<b>TOTAL FUNDS</b>	<u>19,453</u>	<u>(21,975)</u>	<u>(2,522)</u>

### 7. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 15 September 2021.

# ROTHES TENNIS CLUB

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021

	Period 1.1.21 to 15.9.21 £	Year Ended 31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Memberships	717	2,124
Donations	1,633	726
Community Fund	1,000	-
	<hr/> 3,350	<hr/> 2,850
<b>Other trading activities</b>		
Fundraising events	5,907	6,990
Shop income	-	218
Coaching Fees	7,405	4,460
Hoodies/Polo Shirts/Coasters	530	735
	<hr/> 13,842	<hr/> 12,403
<b>Charitable activities</b>		
Grants	15,800	4,200
	<hr/> 32,992	<hr/> 19,453
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising Activities	952	2,019
<b>Other</b>		
Hire of Church Hall	360	403
Cash and Carry expenditure	-	213
Tennis Balls	1,331	1,114
Car Park Area	-	4,770
Coaching Sessions	16,084	6,004
Hoodies/Polo Shirts/Coasters	789	1,330
Heat and Light	1,850	1,935
Fees and Subscription	215	390
Repairs and Renewals	3,387	1,998
Stationery and Advertising	44	207
Insurance	1,269	1,112
Professional Fees	1,164	-
Donations	30	-
	<hr/> 26,523	<hr/> 19,476
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	480	480

# ROTHES TENNIS CLUB

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY 2021 TO 15 SEPTEMBER 2021

	Period 1.1.21 to 15.9.21 £	Year Ended 31.12.20 £
Total resources expended	27,955	21,975
Net income/(expenditure)	5,037	(2,522)