



THE STEPPS LAWN TENNIS CLUB

SCOTTISH CHARITY No. SCO41417

**TRUSTEES' ANNUAL REPORT,
INDEPENDENT EXAMINER'S REPORT &
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees' Annual Report For the Year Ended 31 December 2023

The trustees of Stepps Lawn Tennis Club have pleasure in presenting their annual report together with the financial statements and the Independent Examiner's report for the year ended 31 December 2024.

Reference & Administrative Information

Charity Name

The Stepps Lawn Tennis Club

Charity No

SCO41417

Address

[REDACTED]

Current Trustees

[REDACTED]

Structure Governance & Management

Constitution

The charity is an unincorporated association. It is governed by its constitution which was last amended in February 2024. The Club was granted charitable status by the Office of the Scottish Charity Regulator on 21st April 2010.

Appointment of Trustees

The Management Committee, which normally meets on a six-weekly basis, are the charity's trustees. Membership of the committee is open to all fully paid up members and honorary members of the Club who are 18 years old or over.

Trustees are elected at the Annual General Meeting which is normally held in February. Under the constitution, there must be a minimum of six and not more than ten trustees. The trustees may co-opt any member of the Club to any unfilled post until the conclusion of the following Annual General Meeting, providing that the number of co-optees shall not exceed one third of the total number of persons serving on the Management Committee at that time.

Management

The trustees are responsible for the strategic direction and governance of the Club.

The Club also procures a fully accredited Club Coach who provides a detailed coaching programme accessible for all age groups and abilities linked with membership of the Club. The Club Coach's role is also supplemented by other qualified and accredited Coaches and Tennis Leaders. The Club Coach reports to the Management Committee at each meeting on the operation, development and outcomes of tennis coaching.

We also have several volunteers who assist with organising teams, arranging repairs to the clubhouse, supporting maintenance of the tennis courts and undertaking other relevant tasks to ensure the Club remains fully operational and a safe playing environment for its members.

Objectives & Activities

Charitable Purposes

To promote public participation in sport by the encouragement, promotion and practice of amateur tennis through a variety of activities at grass-roots level and provide facilities for the amateur sport of tennis.

Activities

Our activities are focussed on providing the best tennis facilities we can in our local area and to encourage as wide a take up of tennis as possible. Our specific activities include social tennis events, Club championships, club teams competing in local leagues, internal Club competitions and tennis coaching sessions for adults and children.

The Club continues to develop its website which contains full club information for members and interested parties (clubspark.lta.org.uk/SteppsLTC). It continues to be used for club court booking by members and to book specific club events. This year, membership joining was processed fully online through the website. Various WhatsApp groups are also used for further member communication and interaction.

Achievements & Performance

We continue to have a very healthy Club membership (151(marginally down from 2023 (156). Numbers have stabilised after the Covid pandemic influx when many people sought a sporting outlet. Club activities have returned to pre-Covid levels. Our coaching programme is continuing with most offered sessions fully booked. Our all-weather floodlit courts continue to generate strong interest locally and beyond with many of our new members from the Stepps area.

The clubhouse is still open for member usage but there are some structural issues which the Management Committee have concerns about. This has meant that the Club have started to look into a new clubhouse build though this is at a very early stage.

Our Senior and Junior teams in the Tennis West of Scotland leagues successfully completed their matches within the summer and autumn/winter playing periods. With our floodlight facilities, we continue to field Winter League teams.

The Club has maintained a healthy junior membership standing at 51 though this is marginally down on the 2023 numbers (60). Junior membership is facilitated primarily through the ongoing development work of our Club Coach and the extensive coaching programme offered which includes Juniors' coaching events and childrens' summer camps.

The Club successfully ran its Club championships (Seniors and Juniors) over the summer period as well as member focussed Box Leagues (singles and doubles) over the autumn/winter period with Junior members also participating. All events were well subscribed.

Financial Review

Our primary source of income remains membership subscriptions. This income totalled £15,437 which is marginally down on the 2023 figure (£15,925). This is because we now offer monthly

subscriptions as opposed to yearly memberships so total membership fee income has not yet been received. Coaching fee income was £18,120 marginally up on the figure for 2023 (£17,438).

Total receipts were £39,175 (2023: £36,307) with payments for the year standing at £33,638 (2023: £27,159). This rise occurred as a result of repairs required to clubhouse elements in order to keep it in a useable state. Reserves at the end of the year were £20,617 (2023: £15,090). Overall, the Club made a reduced surplus of £4,779 (2023: £6,429).

Reserves Policy

The trustees' policy is to maintain reserves which allow the Club to meet its sinking fund requirements (courts and clubhouse) and to hold around 2-3 months of normal running costs in order to meet more general commitments and to cover any unexpected expenditure.

Some of the 2024 surplus was added to our courts Sinking Fund which now stands at £10,000 (2023: £5,000). This fund figure is within the target range necessary to allow the Club to cover the courts replacement outlay which could be required from 2033 onwards.

Money generated from clubhouse fundraising events has been set aside in a clubhouse sinking fund which stands at £2,000.

Plans for Future Periods

The trustees are delighted that 2024 saw membership maintain numbers comparable to recent post-Covid years with this providing further Club consolidation despite the other issues affecting the UK economy. The trustees intend for the Club to continue to fully utilise its facilities to maximise the tennis playing opportunities that the Club can provide to support the health and well being of its members.

The Club will continue to carry out any required works to clubhouse and courts as and when necessary to ensure the facilities for members provide a welcoming and safe playing and social environment. The Club will further explore the feasibility of a new clubhouse build though this will provide many challenges, not least funding.

Approved by the trustees on 2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STEPPS LAWN TENNIS CLUB

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on the following pages.

Respective responsibilities of the 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 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 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 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 an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners'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 trustees have not met the requirements to ensure that:

Accounting records are kept in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations

Have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005, and regulation 9 of The Charities Accounts (Scotland) Regulations 2006.

or

2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

[REDACTED]
Fellow of The Association of Chartered Certified Accountants (ACCA)
KRP Accountants Ltd
12 Glen Artney Road
Dumbarton
Dunbartonshire
G82 2BS
30 September 2025
[REDACTED]

KRP Accountants
12 Glen Artney Road
Dumbarton
Dunbartonshire G82 2BS

Stepps Lawn Tennis Club
Statement of Receipts and Payments - Draft for AGM
For the Year Ended 31 December 2024

Main Accounts and Funds Reconciliation

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Receipts	Notes				
Voluntary Receipts					
Donations		1,000.00		1,000.00	-
Grants Received					
Fundraising		2,689.92		2,689.92	1,261.20
Bank Interest		-	756.77	756.77	352.84
200 Club	6	640.40		640.40	700.00
Receipts from Charitable Activities					
Membership Fees		15,437.95		15,437.95	15,925.50
Coaching		18,120.92		18,120.92	17,437.54
Match Ball Receipts		529.08		529.08	630.00
Sponsorships				-	-
Total Receipts		38,418.27	756.77	39,175.04	36,307.08

Payments

Coaching Fees & Courses	-	20,150.91	-	20,150.91	-	15,761.78
Coaching & Playing Equipment	-	1,012.94	-	1,012.94	-	567.00
Court Maintenance & Repairs	5	2,176.22	-	2,176.22	-	67,563.60
Subscriptions to Professional Bodies	-	1,766.00	-	1,766.00	-	1,520.00
Printing, Postage & Advertising					-	32.14
Clubhouse Rental	-	1,200.00	-	1,200.00	-	1,200.00
Electricity	-	1,557.73	-	1,557.73	-	2,964.91
Competition Trophies	-	378.90	-	378.90	-	384.40
Sundry Expenses	-	593.96	-	593.96	-	441.00
Clubhouse Maintenance	-	4,801.84	-	4,801.84	-	820.50
Stripe Charges	7	-	-	-	-	720.88
Total Payments	-	33,638.50	- -	33,638.50	-	92,885.51
Cash Surplus /(Deficit) for the Year		4,779.77	756.77	5,536.54	-	56,578.43

Transfers to Sinking Funds

Court Replacement Sinking Fund	4	-	5,000.00	5,000.00		2,724.00
Clubhouse Replacement Fund	4	-	2,000.00	2,000.00		
Cash Surplus /(Deficit) for the Year		-	2,220.23	7,756.77	5,536.54	- 56,578.43

Funds Reconciliation

	Unrestricted Funds	Restricted Funds	Total
Cash at Bank & In Hand b/f 31 Dec 2023	£10,081.45	£5,000.00	£15,081.45
Cash Surplus/Deficit for the year	£4,779.77	£756.77	£5,536.54
Transfer of Funds to Court Replacement Fund	-£5,000.00	£5,000.00	
Transfer of Funds to Clubhouse Replacement Fund	-£2,000.00	£2,000.00	
Cash at bank & In Hand at 31 December 2024	£7,861.22	£12,756.77	£20,617.99

Notes to Accounts

1 Basis of Accounting

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

2 Nature & Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Club
Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purpose.

3 Related Party Transactions

No expenses were paid to any trustee during the year 2024

4 Transfer between funds

At the end of the financial period the trustees have made a transfer of £5,000 to the Court Replacement Sinking Fund. This leaves the sinking fund at a total of £10,000
Given the level of fund raising done during 2024, with the purpose to raise funds for the Clubhouse replacement, it is proposed to transfer £2000 into the Clubhouse Replacement Sinking Fund.

5 Restricted Funds Expenditure

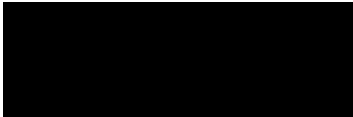
Within the previous financial year the club made a significant expenditure of £65,724 to replace the courts. This money was taken from restricted funds as demonstrated in the reconciliation.

6 200 Club

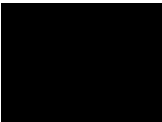
The 200 Club was abandoned during this year. Any outstanding monies paid were refunded (or donated back to the club). There was a surplus of £640 when this was completed.

7 Stripe Charges

To give a better representation of the true income from Membership and Coaching, the Stripe charges have been included in these figures.



President



Treasurer