

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

Trustees Report for the 12 months from 1st January 2021 to 31st December 2021

Board

Chairperson:	Billy McLaren (Trustee)
Secretary:	Rob Donnelly (Trustee and Secretary from 26 March 2021)
Treasurer:	Steffi Anderson (Trustee)
Welfare Officer:	Billy McLaren (Trustee)
Publicity Officer:	Laura Jarvis (Trustee)
Membership Secretary:	Jodie Saunders (Trustee)
Member:	John Clark (from 29 October 2021)
Member:	Ewan Scott
Head Coach:	Ollie Paisley

The club is actively seeking new trustees and role holders.

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 2021 to 31st December 2021 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, Tennis Tayside, Perth and Kinross Sports Council and Perth Community Sports Hub.

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 was again dominated by the corona virus pandemic, but despite this the Club has continued to provide coaching and social tennis and to take part in competitive tennis. A major achievement has been to monitor and adjust activities and precautions according to Scottish Government and LTA guidance. The Board is especially grateful to the Head Coach who continued to organize coaching and social tournaments throughout the year.

During the year the Club:

- provided regular, well-attended tennis coaching for adults and for young people,
- took part in the Scottish National, Tayside, and Perth & District tennis leagues,
- ran junior tennis camps during the Easter, Summer, and October holidays,
- provided blocks of coaching at the club for the local primary school,
- completed fitting-out the refurbished clubhouse which includes a book exchange,
- carried out initial investigations into options for renewal of the tennis club playing surfaces.

Highlights of the year include:

- increasing junior tennis participation through match play, team events and tennis camps,
- digging snow in January/February of 2021 to allow play to continue throughout the winter,
- the junior red ball team playing their first matches out-with the club in the weeks leading up to Christmas 2021,
- 4 club members completing their level 1 coaching assistant qualification,
- Restarting the popular winter league in November 2021 to encourage competitive play throughout the winter.

Playing Facilities Renewal Project

The Board is very conscious that full replacement of the court surface may be required within the next few years. This may include installation of new tarmac beneath a new carpet and replacement of the floodlights and fencing in addition to improving safe access to the courts. The scale of the work will greatly influence the total cost. The Board will continue to plan for all eventualities, looking to finance the work from existing club funds and external fundraising as required.

Financial Review

Activities of the Club during 1st January 2021 – 31st December 2021 resulted in a £2,124 surplus. Once one-off expenditure associated with clubhouse improvement and the pandemic are omitted, the underlying operating surplus was £6,808.

The Club's total income for the period was £14,058. Our main source of recurring funding continued to be fees charged to members and visitors which amounted to £12,630. Total expenditure incurred during the period was £11,934 which included £1,684 expenditure on the Clubhouse Improvement Project. The underlying operating cost of the Club was £7,250 which was slightly lower than pre-pandemic levels mainly due to a waiving of competition fees.

Reserves Policy

To maintain the ability to play tennis at the Club, the surface of the courts must be replaced every 12-15 years at considerable expense. 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 £77,196, (2020 - £70,057) which includes the cash and bank balances together with the value of investments less liabilities such as the Energy Savings Trust Loan.

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

Billy McLaren, 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 2021 which are set out on pages 4 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 Regulationshave 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.

Ms Catriona Liddell, CA
7 Mansfield Road
Scone, Perth

Date

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

STATEMENT OF RECEIPTS AND PAYMENTS

For the year ended 31 Dec 2021



		Jan - Dec 2021 £	Jan - Dec 2020 £
RECEIPTS			
Receipts from fundraising activities		27	2,880
Gross Trading Receipts		13,532	9,638
Membership Subscriptions	note 3	11,174	8,603
Visitors, use of courts		1,456	393
Tennis balls		72	174
Lights		610	468
Winter league		220	0
Income from investments	* Note 4	499	565
Investment Income		499	565
Gross receipts from other activities		0	25,767
Grants and Donations	* Note 5	0	10,274
Other income	* Note 6	0	15,493
TOTAL RECEIPTS		14,058	38,850
PAYMENTS			
Expenses for fundraising activities		0	125
Gross Trading Payments		10,250	5,404
Coaching		3,000	0
One-off gift to coaches due to pandemic		3,000	0
Property		3,635	2,761
Clubhouse repairs and maintenance		334	157
Courts repairs and maintenance	* Note 7	1,235	1,053
Cleaning		866	314
Gardening		1,200	1,237
General Payments		3,615	2,643
IT costs		14	0
Tennis/sports association fees		550	85
Competition Costs		0	65
Insurance		799	767
Heating and lighting		403	948
Balls	* Note 8	836	327
Energy Savings Trust Loan repayments		672	451
Other	* Note 9	341	0
Sub Total		10,250	5,529
Payments Related to Assets and Investments		1,684	50,368
Clubhouse Improvement Project	* Note 10	1,684	50,368
Sub Total		1,684	50,368
TOTAL PAYMENTS		11,934	55,897
NET SURPLUS/DEFICIT		2,124	-17,047

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

STATEMENT OF BALANCES

For the year ended 31 Dec 2021



All funds are unrestricted apart from £81 Tennis Scotland grant for free period products

	31-Dec-21 £	31-Dec-20 £
CASH FUNDS		
Cash and Bank Balances at start of accounting period	58,932	75,979
Surplus/Deficit for Year	2,124	-17,047
Cash and Bank Balances at end of accounting period	61,056	58,932
Bank of Scotland SCIO Treasurers Account	61,056	58,932
Cash	0	0
INVESTMENTS - MARKET VALUE		
* Note 11		
Alliance Trust 1080 ordinary shares	11,146	9,731
Temple Bar Investment Trust 845 ordinary shares	9,362	8,070
Total Investments	20,508	17,801
OTHER ASSETS		
* Note 12		
Clubhouse and land	0	0
Junior tennis nets	0	61
* Note 13		
Tractor (estimated market value)	700	700
Total Other Assets	700	761
LIABILITIES		
* Note 14		
Creditors	4,368	6,676
Outstanding clubhouse improvement payments	0	1,636
Energy Savings Trust Loan	4,368	5,040
* note 15		
Contingent Liabilities	0	0
Total Liabilities	4,368	6,676

These accounts were approved by the Charity Trustees of Kinnoull Tennis Club SCIO on(date)

Signed on behalf of the Trustees by Steffi Anderson, Treasurer

Signature:

Date:

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

NOTES TO THE ACCOUNTS

For the year ended 31 Dec 2021



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

Although membership numbers have remained consistent with the previous year, membership fees have increased as during 2020 pro-rata discounted membership fees were levied due to the court closures during the first few months of the corona virus pandemic.

<u>31/12/21</u>	<u>31/12/20</u>
150	150

4 Income from Investments

Temple Bar Investment Trust
Alliance Trust
Total

<u>2021</u>	<u>2020</u>
£317	£411
£182	£154
<u>£499</u>	<u>£565</u>

5 Grants and Donations

Clubhouse Improvement
Tennis Scotland Free Period Products Campaign
Total Grant Funding received

<u>2021</u>	<u>2020</u>
	£10,174
	£100
<u>£0</u>	<u>£10,274</u>

6 Other Income

Perth & Kinross Covid Support Fund
Energy Savings Trust Loan for energy improvements
Eden Legal refund for over-payment

	£10,000
	£5,491
	£2
<u>£0</u>	<u>£15,493</u>

Kinnoull Tennis Club SCIO

Scottish Charity Number SC047283

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 Dec 2021



7 Court Repairs and Maintenance	2021	2020
Court brushing and maintenance	£960	£960
Replacement net winder court 3		£93
Floodlight fuses	£8	
Wire brushes for moss clearance	£54	
New entrance sign	£101	
Gravel for paths	£112	
Total court and grounds	£1,235	£1,053

8 Ball costs include £85 from the 2019 P&K development grant towards the cost of junior balls.

9 Other Expenses	2021	2020
Gifts	£91	
Wisecraft bookcase for clubhouse	£250	
Total Other	£341	£0

10 Clubhouse Improvement Project	2021	2020	Previous
Expenditure to take the project from initial concept to completion			
Architect fees (including OS map cost previously omit)	£3,428	£248	£1,400
Building warrant extension	£1,235	£300	£935
Planning application	£202		£202
Quantity surveyor	£4,010	£531	£3,479
Drawing prints	£5		£5
Key cutting and padlocks	£69		£69
Asbestos survey	£470		£470
Builder payments	£52,487	£1,436	£39,646
Roof ventilation	£1,152	£1,152	
Donation to bowling club for use of WC facilities	£50	£50	
Flooring	£6,300	£6,300	
Kenny Shaw Joinery doors & kickplates	£80	£80	
New chairs	£216	£216	
Paints, varnish, matting etc	£313	£313	
Total Clubhouse Improvement Project	£70,017	£1,684	£50,368

11 Investments

Share value on 31/12/21 according to the London Stock Exchange (Alliance Trust £10.32, Temple Bar £11.08).

12 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.

13 Other Assets - Tractor

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

14 Creditors

	2021	2020
Builder final payment due at end of 12 month defect liability period		£1,436
Architect payment due at end of defect liability period		£200
Energy Savings Trust - interest free loan repayable monthly until June 2028.	£4,368	£5,040
Total Creditors	£4,368	£6,676

15 Contingent Liabilities

There are no current contingent liabilities.