



**MUSSELBURGH TENNIS CLUB**  
Annual Report and Financial Statements  
For The Year Ended 28 February 2017

Scottish Charity No. SC045399

## MUSSELBURGH TENNIS CLUB

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2017

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The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 28 February 2017

#### REFERENCE & ADMINISTRATIVE INFORMATION

**Charity Name**

Musselburgh Tennis Club

**Charity Number**

SC045399

**Address**

c/o Tim Price, 64 Edgehead Road, Edgehead, Pathhead, EH37 5RJ

**Current Trustees**

Tim Price	Chair
Stella Smith	Treasurer
Joy Young	Secretary
Sean Elliot	
Ian Hunt	

#### STRUCTURE GOVERNANCE & MANAGEMENT

**Constitution**

Musselburgh Tennis Club (MTC) has been in existence since 1925. It was previously an unincorporated association, but changed its legal form to a Scottish Charitable Incorporated Organisation (SCIO) on 5 February 2015. It is governed by its constitution which was last amended on 10 October 2014 to reflect its proposed change of status.

At the AGM in March 2017 it was agreed that, whilst the amended constitution was generally fit for purpose, since MTC had been functioning for a year as a charity it would be worthwhile to carry out a detailed review of its constitution during the year ended 28 February 2018.

**Appointment of Trustees**

Charity trustees are elected to the Board of Trustees at the Annual General Meeting which is held in March. There must be a minimum of three and a maximum of ten charity trustees. Each charity trustee must retire from the Board of Trustees after two years, but may then seek re-election.

**Management**

The charity trustees are responsible for the strategic direction and governance of MTC, and board meetings are held at least quarterly. Some operating matters are discussed at and delegated to a Management Team, made up of volunteers, which also meets quarterly and is usually chaired by the Chair of the Board of Trustees, or another charity trustee in the case of his absence. All MTC members are eligible to be part of the Management Team.

## OBJECTIVES & ACTIVITIES

### Charitable Purpose

The charitable purpose of MTC is the advancement of public participation in sport. Specifically, to promote and encourage public participation in the game of tennis in Musselburgh and the surrounding area; and to provide a safe and secure environment in which the public may play tennis.

### Activities

MTC's activities are based at the tennis courts and pavilion within Lewisvale Park, Musselburgh. These are the property of East Lothian Council (ELC) with MTC having an agreement in place with ELC, under the terms of a Service Level Agreement (SLA), for their use. The SLA sets out the expected respective responsibilities for the usage and maintenance of the courts.

In recent years, MTC worked alongside ELC to plan and raise funds for the development of the courts, which culminated in the newly developed courts being opened in April 2015. The redevelopment saw the court surfaces being upgraded to a high quality, all-weather, synthetic clay and the number of courts being increased from three to four. New fencing was erected all around the courts' perimeter, with the additional court being fully enclosed with the installation of a practice wall at one end. Floodlights were also erected for all four courts.

This is the second financial year since the improved facilities were opened, and they have enabled MTC to provide all year tennis to members, no longer curtailed by weather or light. We are able to offer all year membership, and additional court availability to members, with public access being managed by Enjoy Leisure, on behalf of ELC. MTC has sought to continue to increase our membership numbers and the coaching programme available to adults, juniors and minis, both members and non-members, and to facilitate use by local schools.

### Achievements & Performance

Membership numbers - have increased steadily as was required to justify the initiation of the court redevelopment plan some nine years ago. At that time membership totalled around 25, but has now increased to 163 full year members, up by 20% from 136 last year. We have had a 64% increase in female members this year, from 36 to 59; and a 32% increase in family members, from 66 to 87.

The Full Year Membership runs from 1 April to 31 March, and we have also introduced a half price Winter Membership, running from 1 October to 31 March. This enabled us to attract 12 winter members this year (compared to 26 last winter) from other clubs where play is curtailed over winter.

Coaching - there was a change in Head Coach this year as Bill Fleming, who had been running the coaching programme for MTC for several years, moved on in October 2016. We were very fortunate to secure the services of Kevin Duffy as Head Coach soon after, with Amelia Black joining him as assistant coach - both coaches coming with excellent credentials and reputations. Therefore a full programme of coaching for adults, juniors and minis over the winter period was retained, and the new coaches settled in well to the Club.

We are also fortunate to have several dedicated club members who continued to complement the coaching programme, on a voluntary basis, by facilitating informal training sessions for our ladies' team and junior members throughout the year. Coaching is available to both members and non-members, with a discounted rate being available for members.

This year's programme saw income from coaching of £12,183, with coaching costs of £10,470, therefore giving a surplus of £1,713 reflecting the high level of demand for our classes. While this shows a significant increase from last year's stated coaching income figure of £190, and is in line with the higher volume of participation, the figures are not directly comparable due to a change in the method of administering the coaching programme. It was previously managed externally by the Head Coach, but this year MTC implemented new software "ClubSpark" (detailed further below) which provided us with an effective means of being able to undertake the administration internally, with people now being able to book and pay for them online directly to MTC; the coaches then invoicing us for their time. This has proved to be extremely useful for both MTC and its coaches.

Competitions/Leagues/Events - MTC entered two Men's Teams in to the East of Scotland League and, for the first time ever, a Ladies' Team was also entered. The Men's 1st Team won their division and were promoted to division 9, the Ladies' Team finished in 2nd place in division 7 in their inaugural year. Three teams were also entered in to the local East Lothian mixed doubles league. MTC Juniors have participated in local friendly tournaments, and were victorious at a local Dalkeith TC event.

For the second year running, MTC helped host the East Lothian Championship early round matches in July. We also held two Great British Tennis Open Days in association with the LTA "free tennis available to all" initiative, the second of which was planned to coincide with Musselburgh's 2016 Riding of the Marches (ROM) "Live at Lewisvale" event in the park. MTC hosted strawberry teas, a barbeque, a Pimms Tent, as well as free taster tennis sessions, with all hands on board for this significant and successful community event. ROM was a year long celebration, only happening every 21 years, and MTC played an active part, also holding a Minis Tournament and an open American Tournament under the ROM banner. MTC also ran its annual Club Championships, culminating in a Finals Day in September.

ClubSpark - at the start of the year MTC implemented "Clubspark", the new software endorsed by the LTA. Our website now uses this platform, and provides links for people to be able to apply for and pay for membership, book on to and pay for coaching classes, and make court bookings. This has enabled us to better administer our membership packages and coaching programme, and has also provided us with stronger financial controls.

## FINANCIAL REVIEW

The main source of income for MTC is membership fees and coaching income. This year membership fees totalled £11,817, accounting for 39% of total unrestricted income. This is an increase of £3,444 (41%) in membership fees from last year, reflecting the increase in total membership numbers, as membership rates have remained largely unchanged this year. Coaching income was measured differently this year, primarily due to MTC being able to take advantage of the new LTA software, allowing people to book and pay online for classes. Coaches now invoice MTC monthly for their coaching time due for recompense. MTC recorded a total coaching income of £12,183 this year, equating to 40% of total unrestricted income. The reimbursement of coaches is MTC's main expense, totalling £9,833, which represents 66% of total unrestricted payments, with an additional £637 being spent on coaching equipment this year. A healthy £5,563 of fundraising income was made by MTC events held through the year, being offset by fundraising costs of £3,080.

### Reserves Policy

MTC is in the process of building up its reserves to enable it to meet its future financial commitments. The most significant of which will be to the court refurbishment fund which has been set up to financially plan for the cost of replacing the new court surfaces when required, the estimated life of the surface being around 12 years. This fund is held by ELC and, under the terms of the SLA between ELC and MTC, an annual amount of £7,200 will be due by MTC, commencing in October 2017. The amount of this liability will be reviewed every three years. Other future liabilities include the annual court usage fee, estimated at an amount of £400, and a proportion of the utility cost of floodlighting, both of which will also be due to ELC under the terms of the SLA.

To reflect these estimated liabilities, the target set by the charity trustees was to increase the level of reserves by at least £10,000 during the year to 28 February 2017. Reserves as at 28 February 2017 were £32,056, an increase of £15,087 and therefore £5,087 ahead of target. During the year, the Trustees set a further aim of starting to raise funds towards replacing the dilapidated pavilion. The £5,000 above-target increase in reserves for the year will be directed towards this project. Going forward, the charity trustees aim to maintain reserves at a level which represents at least two years' worth of liabilities due to ELC, for the refurbishment fund and usage/floodlighting charges.

## PLANS FOR FUTURE PERIODS

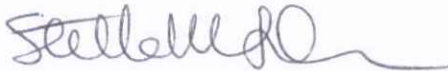
The charity trustees seek to continue to increase membership numbers and general participation rates, particularly that of juniors and women. We fully expect to see an enhanced and expanded coaching programme, under our new Head Coach, and look forward to the benefits this brings to our membership.

We seek to continue MTC's involvement and progress in the East of Scotland Leagues, and to establish further competitive opportunities for our Juniors and Minis. We aim to improve our links with local school programmes and to continue our involvement in local community events.

We will start pushing forward the plans for the development and funding of the new pavilion, with a sight on overcoming the challenges of it being sited on what is deemed Common Land and focusing efforts on seeking sources of available funding for which we are eligible. We also plan to continue to our ongoing efforts to encourage ELC and EnjoyLeisure to more effectively manage their responsibilities of court maintenance and public access to the courts. We will undertake a detailed review of our current constitution, and present an amended version to members for approval at the next AGM.

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Approved by the charity trustees on 16 November 2017 and signed on their behalf by:



**Stella Smith**  
Treasurer

## MUSSELBURGH TENNIS CLUB

### Statement of Receipts and Payments For the Year to 28 February 2017

Receipts	Note	Year to 28 February 2017			Period to 29 February 2016		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
Donations							
Private donations	3	-	-	-	8,656	-	8,656
Membership Fees		11,817	-	11,817	8,373	-	8,373
Guest Fees	4	191	-	191	129	-	129
Grants	5	250	20,000	20,250	500	-	500
Receipts from Fundraising Activities							
Open Days		5,168	-	5,168	244	-	244
Tournaments		395	-	395	302	-	302
Raffles		-	-	-	79	-	79
Gross Trading Receipts				-			
Coaching income		12,183	-	12,183	190	-	190
Floodlight tokens		170	-	170	50	-	50
Other		50	-	50			
<b>Total Receipts</b>		<b>30,224</b>	<b>20,000</b>	<b>50,224</b>	<b>18,523</b>	<b>-</b>	<b>18,523</b>
<b>Payments</b>							
Cost of Fundraising		3,080	-	3,080	189	-	189
Cost of Charitable Activities	6	1,587	-	1,587	1,365	-	1,365
Grant Transfer	5	-	20,000	20,000			
Cost of Trading							
Coaching fees		9,833	-	9,833			
Coaching equipment		637	-	637			
<b>Total Payments</b>		<b>15,137</b>	<b>20,000</b>	<b>35,137</b>	<b>1,554</b>	<b>-</b>	<b>1,554</b>
Surplus for the period		15,087	-	15,087	16,969	-	16,969
Transfers between funds		-	-	-	-	-	-
<b>Surplus for the period</b>		<b>15,087</b>	<b>-</b>	<b>15,087</b>	<b>16,969</b>	<b>-</b>	<b>16,969</b>

The Notes on page 7 form an integral part of these accounts

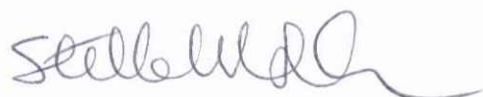
## MUSSELBURGH TENNIS CLUB

### Statement of Balances As at 28 February 2017

<b>Funds Reconciliation</b>	Note	Unrestricted Funds	Restricted Funds	<b>2017 Total</b>	<b>2016 Total</b>
Cash at Bank & In Hand - 29/02/16		16,969	-	<b>16,969</b>	-
Surplus for the period		15,087	-	<b>15,087</b>	<b>16,969</b>
Cash at Bank & In Hand - 28/02/17		<u>32,056</u>	-	<u><b>32,056</b></u>	<u><b>16,969</b></u>
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Account				<b>32,056</b>	<b>16,969</b>
Cash in Hand				-	-
				<u><b>32,056</b></u>	<u><b>16,969</b></u>
<b>Other Assets - unrestricted funds</b>					
Coaching equipment (estimated value)				<b>2,000</b>	<b>1,000</b>
				<u><b>2,000</b></u>	<u><b>1,000</b></u>

The Notes on page 7 form an integral part of these accounts

Approved by the charity trustees on 16 November 2017 and signed on their behalf by:



**Stella Smith**  
Treasurer

## MUSSELBURGH TENNIS CLUB

### Notes to the Accounts

#### For the Year to 28 February 2017

##### 1 Basis of Accounting

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

##### 2 Nature and 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 purposes.

3 Previous period Private Donations include the amount of £8,553 which represented the balance of funds held by MTC on the date it changed its status to a SCIO, and was therefore treated as a donation transferred over for the purposes of these accounts.

4 Guest Fees are paid to MTC in the instances where members bring along non-members to play at the courts or where prospective members attend social club tennis sessions prior to deciding whether to join. These are not public access fees, which are managed and received by Enjoy Leisure at Musselburgh Sports Centre.

##### 5 Grants Received

	Unrestricted Funds	Restricted Funds	2017 Total	2016 Total
LTA Davis Cup Legacy	250	-	250	-
The Robertson Trust	-	20,000	20,000	-
	-	20,000	20,250	-

The Robertson Trust grant was applied for by MTC and awarded in relation to Phase 2 of the redevelopment, the erection of a new pavilion. This money was then transferred to and is being held by East Lothian Council, who are currently managing the project.

##### 6 Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	2017 Total	2016 Total
Tennis Balls	335	-	335	144
Tennis Scotland Affiliation	520	-	520	440
League Fees	408	-	408	320
Local school event coaching	-	-	-	100
Key Cutting	211	-	211	84
Admin/Misc	113	-	113	277
	1,587	-	1,587	1,365

##### 7 Trustee Remuneration

No remuneration was paid to any charity trustees or to anyone connected to them.

##### 8 Trustee Expenses

No expenses were paid to any charity trustees.



## Independent Examiner's Report to the Trustees of Musselburgh Tennis Club

I report on the accounts of Musselburgh Tennis Club (Charity No. SC045399) for the period 1 March 2016 to 28 February 2017 which are set out on pages 5 to 7 of the Annual Report.

### 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. 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 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 view given by 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.

Signed: *A Easson*

Date: *24<sup>th</sup> Nov 2017.*

Name: Alasdair Easson

Relevant Professional qualification/professional body: Chartered Accountant (ICAS)

Address: 33 Belford Gardens, Edinburgh, EH4 3EP