



## **MUSSELBURGH TENNIS CLUB (SCIO)**

Annual Report and Financial Statements  
For The Year Ended 28 February 2023

Scottish Charity No. SC045399

## MUSSELBURGH TENNIS CLUB

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

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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 2023.

#### REFERENCE & ADMINISTRATIVE INFORMATION

##### Charity Name

Musselburgh Tennis Club

##### Charity Number

SC045399

##### Address

c/o Stella Smith, 10 Wedderburn Court, Inveresk, Musselburgh EH21 7TU

##### Current Trustees

|                    |           |                         |
|--------------------|-----------|-------------------------|
| Sean Elliot        | Chair     | (Re-appointed 22/03/23) |
| Stella Smith       | Treasurer | (Re-appointed 22/03/23) |
| Rosemary Gray      | Secretary | (Re-appointed 22/03/23) |
| Kevin Duffy        |           | (Re-appointed 22/03/23) |
| Louise Kirkpatrick |           | (Re-appointed 22/03/23) |

#### 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 amended on 10 October 2014 to reflect its change of status; and updated by a Special Resolution at the AGM on 21 March 2018.

##### Appointment of Trustees

Charity trustees are elected to the Board of Trustees at the Annual General Meeting which is normally held in March. There must be a minimum of three and a maximum of seven 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. In accordance with the amended constitution, specific SubGroups were set up. Some operating matters can be discussed and delegated to these SubGroups, which must contain at least one charity trustee. SubGroups report to the Board of Trustees. All MTC members are eligible to be members of the SubGroups.

## 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.

The improved facilities have enabled MTC to provide all year tennis to members, no longer curtailed by weather or light. MTC can offer all year membership, and additional court availability to members, with public access now being managed by MTC.

MTC has sought to continue to increase our membership numbers and the coaching programme available to adults, juniors and minis, both to members and non-members, and to facilitate use by local schools. MTC has also continues to provide a range of tennis for all: from competitive league team tennis, including junior and veteran teams, to regular social tennis sessions and social tournaments.

MTC has raised sufficient funds for the new pavilion project and our hope was that the build would have taken place in summer 2023. However, it is frustrating to have to report that it has not yet started, due to circumstances and additional requirements that have been placed upon us, that are out with our control. Our main aim remains to start the build process as soon as possible. More details on the pavilion project can be found later in this report.

### Achievements & Performance

A comprehensive review of MTC's activities throughout the year was prepared for the AGM, which was held, in person, on 22 March 2023. The following reports formed part of the AGM Information Pack which was sent out to all attendees in advance of the meeting:

## **1. Chairperson's Report (Sean Elliot)**

As the 2022-23 year has seen most things return to 'normality', MTC has experienced its first 'normal' year since April 2019 to (almost the end of) March 2020. The 2022-23 year has been one without any restrictions and with all aspects of Club life picking back up where we left off, with the exception of post-league match food and socialising.

Many of the challenges in running and managing the Club remain very similar, though there are variations.

As always, the Board of Trustees' role is to balance the needs of all members in the context of the Club's stated purpose and the enduring objectives the Board has in order to deliver that purpose.

'To encourage people of all ages and abilities from Musselburgh and its surrounding communities to develop a lifelong passion for tennis'.

- Build and maintain the pipeline of new juniors entering our coaching program.
- Provide social tennis opportunities for members.
- Maintain the success of ladies', men's and mixed teams in leagues.
- Develop our junior teams, providing them with competitive league and match opportunities and practice in addition to coaching.
- Provide our members with club competition and social events, on and off the courts.
- Deliver a coaching programme that is as diverse and 'all ability' as we can achieve with our current coaching team.
- Engage with Musselburgh Grammar School, local primary schools Active Schools Co-ordinators and East Lothian's Tennis Development Officer to jointly consider ways to encourage and offer play opportunities to all children and sections of the community.
- Maintain the Club's profile and interaction with other East, Midlothian and Edinburgh tennis clubs, Tennis Scotland and the Musselburgh Community Sports Hub in order to benefit from the experiences and successes achieved elsewhere.

Embedded in these objectives are key issues the Board needs to consider for the forthcoming Club year:

- 'Cost of living' challenges and the impact on operational costs as well as Club members.
- Keeping coaching options fresh and attractive to experienced, beginner and returning players alike.
- Finding and trying new opportunities to reach out to schools and the wider community to encourage tennis take up in the context of limited coaching resource time.
- Completing the pavilion development project.

The construction of the new pavilion will, of course, have an impact on all members during the coming months, but it will be worth enduring the short-term inconvenience.

Thanks once again to the Board team for giving up their personal time to ensure MTC operates effectively, efficiently and professionally. Whilst the current Board team collaborates well together and has good experience and skills, it is incumbent on the Board to consider leadership transition as change is both healthy and inevitable.

For there to be a sustainably successful Club, there needs to be, amongst the membership, willingness to undertake roles needed to run the Club. At last year's AGM it was stated that all existing Board Trustees need to retire by rotation at the 2023 AGM. Given the level of responsibilities and activities required to run any organisation in today's society (and MTC is a SCIO which requires certain standards of governance), to achieve successful transition to new Trustees and leadership requires time and handover guidance. The existing Trustees are willing to be re-elected for at least a period of time, but there needs to be others willing to share the load with a view to role transition.

In addition, although some task workload is undertaken by others, such as social tennis session leads, teams' management and organisation, the Club would definitely benefit from better functioning and focused subgroups. This would also have the benefit of requiring less commitment from specific individuals. Thanks to those who have undertaken tasks and responsibilities during the past year, and I hope we can extend this trend during 2023-24.

During 2022-23, the Board Trustees and an indication of their activities and responsibilities have been:

Myself – Chairperson: chairing Board meetings, pavilion project related work (liaising/communications with all related parties, tenders, research, meetings, etc), Musselburgh Community Sports Hub meetings, intra Board communications.

Kevin Duffy – Head Coach: Coaching programmes supervision, coaching team mentorship, individual coaching, league teams coaching, tennis and tennis club knowledge, experience and advice.

Rosemary Gray – Secretary: Minutes, correspondence handling, enquiries handling, social tennis sessions and social tournaments facilitator, box leagues organiser, club insurances, policies and statutory obligations, maintenance liaison, social tennis and court usage statistics.

Louise Kirkpatrick – Membership Secretary: Membership enquiries and communications, membership statistics and reporting, membership packages on Clubspark website, other website updates (with Secretary).

Stella Smith – Treasurer: Managing Club bank accounts, finance reporting, managing Clubspark associated payments systems, creditor payments, finance projections, league team co-ordinator and ladies' captain.

I look forward, as we all do, to seeing our new pavilion finally being delivered during 2023.

## **2. Treasurer's Report (Stella Smith) - Financial Review**

The salient points to note from the accounts when comparing the figures from this financial year (2022/23) to the previous year (2021/22) are as follows:

### **Membership Fee Income**

This fell slightly from £18,926 to £18,354, a decrease of £572 (3%). This is in line with the slight reduction we have seen in overall membership numbers this year, from 240 to 224 (which is further analysed under the Membership Update below), partly offset by the circa 5% membership fee increase.

### **Public Access (plus Guest Fee and Floodlight) Income**

All court booking payments are now taken directly via Clubspark, including those for guest fees and floodlights at the time of booking a court. However, neither Clubspark nor Stripe (the payment system) currently give us the capability to report on the breakdown between these categories unfortunately.

There has been a decrease in the combined income this year, from £5,987 to £4,535, a fall of £1,452 (24%). This can most likely be attributed to the levels of public access "Pay & Play" customers settling back down after the significant increase we saw over the Covid restriction periods when tennis was one of the few sports still permitted. This trend initially continued following the lifting of restrictions but appears to have tailed off slightly this year.

### **Fundraising Events**

MTC had two teams of four entered in the Edinburgh Marathon Relay in May, raising a total of £943 in sponsorship, which will be put towards the purchase of a defibrillator for the new pavilion. Thank you to all our runners and to everyone who sponsored and supported them. And thank you to everyone who came along to our Quiz Night in November. Organised as purely a social and fun event, we still made a bonus surplus of £297.

### **Coaching Income**

Coaching income has decreased from £14,937 to £12,913 this year, a decrease of £2,024 (14%). Coaching fees were £13,230 this year, meaning that the coaching programme ran at a slight loss of £317, compared to a surplus of £3,580 last year. The accounts are prepared on an actual income and expenditure basis, so these are never true net figures. However, this change is in line with a general decline in coaching class participation numbers seen this year – which is covered further in the Head Coach's Report below.

### **Pavilion Project**

With the build getting ever closer, we have seen some project costs expensed this year: £5,780 re architect fees, £1,200 to East Lothian Council (ELC) for planning applications, and a further £871 to ELC for the building warrant – a total of £7,851.

## Other notable items

**Electricity** – The main contributor to electricity use is obviously the floodlights, and the £3,350 represents 10 months' worth of bills. We are still in the position whereby the electricity contract is between Enjoy Leisure and the supplier; Enjoy Leisure then invoice us for reimbursement. We have been chasing Enjoy Leisure up on this, as we would prefer to engage directly with the supplier and potentially shop around for a better deal. However, the changeover is taking them a long time, considering we started paying for the electricity on 1 July 2021.

Last year's figure covered 7 months of bills, a total of £1,645. This means that the average monthly bill has increased by the equivalent of 43% this year, indicative of the increase in energy prices generally. Although the bills are still estimates, we are regularly trying to monitor our usage and costs versus the estimates. So far, we are not too far out of line.

## Surplus/Reserves

A surplus of £7,462 was made in the year. Although pavilion costs are effectively taken from reserves held. As per previous years, ELC have not invoiced us for Sink Fund and Court Usage fees due, so these have been ringfenced in reserves. These items can be seen in the Note on Reserves below. We hold reserves of £120,846 at the year end. However, most of this amount is restricted or ringfenced funds, as shown:

| <b>Note on Reserves (£)</b>                             | <b>Total</b>  |
|---|---------------|
| Reserves at 28/2/23                                     | 120,846       |
| Less Restricted Funds:                                  |               |
| Common Good Fund Grant Income                           | 40,000        |
| (less Pavilion Project costs expensed in the year)      | (7,851)       |
| Seniors Tennis Grant                                    | <u>100</u>    |
|   | 32,249        |
| Less Ringfenced for:                                    |               |
| New Pavilion Project                                    | 30,000        |
| Sink Fund due to ELC (Years 19/20, 20/21, 21/22, 22/23) | 28,800        |
| Court Usage due (Years 19/20,20/21, 22/23)              | <u>1,200</u>  |
|   | 60,000        |
| Unrestricted Reserves                                   | <u>28,597</u> |
| Less Reserves Policy Commitment:                        |               |
| Two years' liabilities to ELC (Sink Fund & Court Usage) | <u>15,200</u> |
|   | <u>13,397</u> |

### **3. Membership Update (Louise Kirkpatrick)**

#### **Membership Information**

New memberships are available from first of April each year across all categories. This year the rates have been reduced each quarter by 25% of the full rate, and payment options by monthly direct debit for 3 or 4 months (depending on the membership category) offered each quarter, except for the final quarter of the tennis year January to March.

Our member numbers have reduced slightly from 240 to 224 this year, with adult membership (including concessions) at 101. The majority of our memberships are for the full year with only 8 Adult/Concession members joining from October onwards.

Aged under 18 members across juniors, minis and within family memberships is currently 79 (male 45/female 34). Family 1 has been more popular than Family 2 membership this year, and both continue to be a popular option. Mini membership for our youngest members (under 10's) has shown the highest growth category this year. Student membership is similar in level to last year.

Male membership is 134, with female being 90. This reflects fairly static levels from last year.

#### **Membership Numbers 2022/23**

|                      |                                    |
|----------------------|------------------------------------|
| Adult                | 75                                 |
| Family 1             | 15 (49 players)                    |
| Family 2             | 8 (30 players)                     |
| Junior               | 12                                 |
| Mini                 | 20                                 |
| Mini Hitting Partner | 4                                  |
| Student              | 8                                  |
| Concession           | <u>26</u>                          |
| Total Players        | <u>224</u> (145 adults/79 juniors) |



|                      |  | <b>Membership Numbers</b> |                     |                     |                     |                     |                     |                     |
|----------------------|--|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                      |  | <u>Year 2022/23</u>       | <u>Year 2021/22</u> | <u>Year 2020/21</u> | <u>Year 2019/20</u> | <u>Year 2018/19</u> | <u>Year 2017/18</u> | <u>Year 2016/17</u> |
| Adult Full Year      |  | 68                        | 66                  | 44                  | 46                  | 42                  | 42                  | 48                  |
| Adult Winter         |  | 7                         | 15                  | 24                  | 19                  | 9                   | 14                  | 10                  |
| Concession Full Year |  | 23                        | 18                  | 7                   | 3                   | 3                   | 1                   | 2                   |
| Concession Winter    |  | 3                         | 9                   | 8                   | 4                   | 0                   | 3                   | 0                   |
| Family 1 Full Year   |  | 45                        | 31                  | 37                  | 18                  | 12                  | 15                  | 19                  |
| Family 1 Winter      |  | 4                         | 11                  | 6                   | 0                   | 0                   | 3                   | 0                   |
| Family 2 Full Year   |  | 21                        | 27                  | 24                  | 37                  | 37                  | 58                  | 63                  |
| Family 2 Winter      |  | 9                         | 21                  | 27                  | 0                   | 8                   | 0                   | 0                   |
| Junior Full Year     |  | 10                        | 13                  | 6                   | 12                  | 9                   | 11                  | 6                   |
| Junior Winter        |  | 2                         | 3                   | 3                   | 2                   | 1                   | 5                   | 1                   |
| Mini Full Year       |  | 17                        | 12                  | 16                  | 13                  | 16                  | 10                  | 7                   |
| Mini Winter          |  | 3                         | 1                   | 7                   | 1                   | 3                   | 7                   | 0                   |
| Student Full Year    |  | 6                         | 8                   | 10                  | 0                   | 3                   | 3                   | 3                   |
| Student Winter       |  | 2                         | 1                   | 2                   | 1                   | 1                   | 0                   | 1                   |
| Mini Hitting Partner |  | 4                         | 4                   | 3                   | 4                   | n/a                 | n/a                 | n/a                 |
| Social Members       |  | n/a                       | n/a                 | n/a                 | n/a                 | 1                   | 5                   | 3                   |
|                      |  | 224                       | 240                 | 224                 | 160                 | 145                 | 177                 | 163                 |
|                      |  |                           |                     |                     |                     |                     |                     |                     |
| Adults               |  | 145                       | 153                 | 158                 | 102                 | 90                  | 104                 | 91                  |
| Juniors              |  | 79                        | 87                  | 66                  | 58                  | 55                  | 73                  | 72                  |
|                      |  | 224                       | 240                 | 224                 | 160                 | 145                 | 177                 | 163                 |
|                      |  |                           |                     |                     |                     |                     |                     |                     |
| Female               |  | 90                        | 92                  | 69                  | 55                  | 42                  | 58                  | 58                  |
| Male                 |  | 134                       | 148                 | 155                 | 105                 | 103                 | 119                 | 105                 |
|                      |  | 224                       | 240                 | 224                 | 160                 | 145                 | 177                 | 163                 |

### **Membership Fees for year 2023/24 and past years**

| <b>Membership Category</b>       | <b>2023-24</b> | <b>2022-23</b> | <b>2021-22</b> | <b>2016-20</b> |
|----------------------------------|----------------|----------------|----------------|----------------|
| Adult (Full Year)                | £152           | £145           | £138           | £120           |
| Family 1 (Full Year)             | £220           | £210           | £200           | £175           |
| Family 2 (Full Year)             | £304           | £290           | £276           | £240           |
| Junior (Full Year)               | £63            | £63            | £60            | £55            |
| Mini (Full Year)                 | £30            | £30            | £28            | £25            |
| Mini (Full Year) Hitting Partner | £25            | £25            | £23            | £20            |
| Student (Full Year)              | £63            | £63            | £60            | £55            |
| Concession (Full Year)           | £102           | £97            | £92            | £80            |

#### **4. Head Coach's Report (Kevin Duffy)**

Welcome to the coaching section of the information pack covering the last 12 months at MTC.

##### **Coaching Team**

Our coaching team remains unchanged in the last 12 months, and in my personal and tennis professional opinion, we continue to have a team of coaches with the highest level of qualifications and standards at MTC in comparison with any other club in East Lothian and, arguably, the East of Scotland.

Kevin Duffy – Level 4, oversees MTC's coaching programme, the coaches and delivers adult classes and individual lessons.

Amelia Black – Level 2, delivers adult classes and also Musselburgh Grammar School (MGS) coaching class, as well as individual lessons.

Grahame Forbes – completed Level 3 and awaiting confirmation of final assessment. Delivers adult classes and individual lessons.

Finn McLean – now successfully completed and passed Level 3 (congratulations to Finn) and delivers the Junior Coaching programme and individual lessons. Finn has also been recently nominated for Development Coach of the Year in Tennis Scotland's 2023 Awards. We wish Finn every success at the Awards ceremony at the end of March!

We also have on board Robbie Stewart, who has currently applied for his Level 2 course, but I'm sure will go on to further levels of qualification. Robbie is currently my assistant for the East Lothian Tennis Development Squads whose sessions are held at MTC. Robbie will be a great asset to the club moving forward.

A big thanks to all our coaches for all their hard work and contributions to the Club over the last 12 months.

##### **Adult Programme**

We currently run 4 Adult Coaching (at one point during the year this was 6 but 2 have ceased) classes each week. This is down 1 on the previous year. Demand for adult coaching has dropped which is a concern for the development of the members and the Club. 'Cost of Living' issues are a likely factor and must be considered but we need to engage better with our members and try to ascertain the reasons why demand has dropped off so much.

I'm aware from my connections at other clubs that overall demand is slightly down throughout most clubs, and this has led to most coaches working at various venues in their working week in order to maintain levels of income. All our coaches have informed me that demand is still good at other clubs.

This year we had 372 bookings, compared to 675 the previous year. The biggest drop in bookings has been with the beginners, improvers and doubles match play categories. It is my view that these are the categories that should be thriving. We had a very strong start to the year across all classes but after the summer period, demand for Wednesday classes (Amelia)

dropped completely and Grahame has also seen a big drop off for his autumn and winter classes on a Sunday.

We also experienced the highest number of cancelled sessions due to poor weather compared to any other year since 2016.

League match practice attendance is also down with 280 bookings between the men's Friday evenings sessions and the ladies' Sunday morning sessions. The previous year (2021) this figure was 353. However, in preparation for this coming year's leagues, I am delivering match play coaching sessions to both men and ladies and the demand, uptake and commitment has been outstanding so far. I hope to see this trend continuing.

Personally, I think coaching growth could be achieved from our social players market and as a Club we need to try find ways on how we engage better with our social tennis players and establish how we can help people improve their tennis and get more out of the game. This would be to everyone's benefit, and I doubt if there's anyone who doesn't want to improve their play in some way!

A key issue, which is not unique to MTC, is trying and bridge the gap between members that typically attend coaching sessions and represent the club in events and leagues members who attend social tennis sessions, which are proving to be very well attended at MTC. Perhaps one option is to consider the creation of coaching specifically tailored to social tennis players? Certainly, the initial way forward must be for myself and the coaching team to engage with Club members to establish how we can best serve them to improve and gain even more enjoyment from their tennis. The Board can consider and support any new strategies going forward.

### **Junior Programme**

Finn McLean has now completed his first full year as lead coach of our junior programme and has done a great job delivering weekend sessions with 761 bookings over a 5-block period. This, however, is also down from the previous year's figures of 1042 emphasising the need to keep marketing children's coaching within the local community and schools in particular as we constantly face competition from many other activities such as football and rugby. The average attendance for a Saturday was 24.5, compared to 29 the previous year, though it should be noted that there were less sessions delivered overall, so this is still a very positive number.

Feedback is very positive, and the kids really enjoy the sessions. In addition, the combined MTC, Joppa and DLTC junior teams are achieving good success in their respective leagues. Finn covers things in more detail in his section of the AGM pack.

### **Summary**

I think it's important to present my perspective on why we run a coaching programme and why am I concerned by its decline in demand and the need to reverse this trend?

- A good, diverse coaching programme will help to attract new members. New members are the essential lifeblood of any club.
- It helps to retain existing current members.
- It serves the community in terms of improving fitness, health and wellbeing.

- It provides opportunities for adults and children to get involved in tennis who might otherwise never partake. Tennis is a hard sport to master though. There is increasing interest in Padel and Pickleball – they are both easier to play than tennis so clubs face increasing challenges to maintain and grow membership. The Board of MTC is aware of this challenge and competing racket disciplines.
- Increasing and improving playing standards improves our position in competitive leagues and gets people talking about the reasons why MTC is a club worth joining. We have and continue to attract already established players. This is positive and healthy. Some of our teams hit a ‘wall’ last year, having never really experienced anything other than promotion in 5-7 years. Of course, this is always going to come at some point as the standard of opposition improves as we progress up the leagues. The challenge now is to assess last season and ask the questions what was missing for some of our teams, where do we want to get to and how do we go about it? This is a new challenge for some of our teams which I am hopeful will tackled head on with a positive outcome this year.
- There is no doubt that increasing playing standards across the spectrum of members beneficial to individuals and the Club. Assuming there is agreement on this and desire to improve, we need to ascertain how best to achieve it. I do believe that coaching and development is the way to do it, but obviously this needs to be done in a way that attracts people to it.
- Having a Club coaching programme is a necessary criterion for the Club to access LTA benefits, grants and funding.

As Head Coach I must make this a personal objective and with the help and support of the other coaches, Board and members, establish the best way forward.

Overall, this has been a challenging year for me as Head Coach, but I do want people to be aware of my loyalty to the Club, determination and desire to review/reset and continue to serve the club to the best of my ability.

Finally, I would like to express my thanks to my Board of trustee members who I know have done an incredible amount of work that goes unnoticed behind the scenes - we all strive to improve and develop the club to the best of our abilities. I am also extremely excited at the prospect of our new clubhouse and the benefits this will bring to everyone.

## **5. Senior Teams Report -**

### **Stella Smith, Ladies' Team Captain; James Burnet, Men's Team Captain**

#### **Men's Teams**

Last summer was a successful one for the Musselburgh Men's teams in the East of Scotland leagues, with 2 teams winning their divisions and one team staying up.

Our 1st team won division 4 comfortably, winning all 10 matches by some margin. They will play the likes of North Berwick 1 and Craigmillar Park 1 in division 3 this coming summer. For the record, the Men's first team have now won 60 consecutive matches since joining the leagues in 2015 in division 9.

Our 2nd team finished strongly, winning their last 2 matches including a crucial win over Murrayfield 1, away, to finish 4th and survive in division 6, while our newly formed 3rd team won division 10 convincingly, winning all their matches.

We will therefore have teams in divisions 3, 6 and 9 for the coming season.

We also entered 2 teams in the Vets leagues – Men's Vets 1 again survived in division 1 by finishing 4th, while Men's Vets 2 finished 2nd in division 4.

Thanks to all who played (approximately 25 men were playing regularly for the teams, including several new faces), and in particular to Kevin Duffy for his help organising and advising us, and to David Stott for running the 3rd team so efficiently.

#### **Ladies' Teams**

After several years of success and promotion, this year was a bit of a plateau for the ladies' teams in the East of Scotland League. In fact, the 1st team unfortunately finished 6th in division 3A, which means relegation to division 4 for 2023. The standard was somewhat higher and more consistent in division 3. The matches were generally close, with some wins – so it's now time to regroup and come back strong for next season. The 2nd team did well in the end to finish mid table in division 6A, particularly as injury/Wimbledon tickets meant that the last match was played with only 2 pairs, instead of 3. They will stay in that same division for 2023.

We had two teams in the Vets (40+) league again this year. The 1st team played in Division 1 and came 5th; the 2nd team played in Division 3 and came 2nd.

#### **Mixed Teams**

MTC were also involved in several mixed doubles leagues through the year.

MTC came 3rd out of nine teams in the East of Scotland Senior Vets Mixed League.

We had three teams entered in the East Lothian Mixed League again, two playing in Division 1, and one in Division 2. MTC 1 won 7 out of their 8 matches only losing to Dalkeith 1 away, while Dalkeith 1's only loss was to MTC 1 at Musselburgh. It came down to set difference in the end, and Musselburgh were pipped to the post by Dalkeith on this occasion. MTC 2 finished a very respectable 3rd in Division 1, while MTC 3 finished 4th in Division 2.

This year we entered two teams in the East of Scotland Winter Cup League again. MTC 1st team were the winners of their group, which earned them a semi-final clash against Mortonhall. They lost to a very strong Mortonhall team, who went on to play Waverley in the final. The 2nd team had some good games in their group. This is generally a high standard league and great experience. We have managed to get a team to at least the semi-final since we started to enter it a few years back.

We entered two mixed doubles couples into the Pringle Cup this year: Ruiqing Hu and James Towlson, Mia Jiang and Lawrence Bissell. It was played at Craigmillar Park, in a round robin format. Rui and Toll won their group, making it to the final where they lost out to a strong host pairing in a closely fought match.

The ladies squad continue to meet for match play practice on a Sunday morning and have recently received coaching input from Kevin. We thank both Kev and Amelia for their support and guidance, and Amelia for her continuing involvement in the team.

We have also enjoyed the social aspect as always, including a fabulous post-season afternoon and evening out at The Sky Bar then Howies at Waterloo Place.

Thanks again to Rosemary for captaining the 2nd Team and organising the Senior Vets Mixed Teams so well, and to all the ladies who play for our teams – an ever-enthusiastic group, with a few new faces in the mix, which is brilliant. We are looking forward to the season ahead.

## **6. Juniors Report – Finn McLean**

### **Coaching and Leagues**

The juniors over the past year have been fantastic at MTC. We're mostly at capacity across the classes I'm running which is very healthy. All the juniors attending are not only learning the game but they're also learning about good attitudes and expectations on the court. These are great and essential qualities for them as they continue progressing through tennis development.

In terms of junior teams, we continued with our approach of combined MTC/Joppa CTC/Dalkeith LTC teams for last year's league matches. We entered 5 teams and achieved a mixed bag of results:

U9s: 2nd                      U10s: 3rd              U11s: 1st              U14s: 3rd              U18s: 2nd

We entered teams for the same age groups for the Winter league, which was a newly introduced format for the East of Scotland and achieved similar results with the U11s also winning the Winter league. As a result, they will be U12s division one this coming year (U11s is not a category this year) and U9s also progress to their respective division one.

This coming year we will have teams competing in the following summer leagues: U9s, U10s, U12s and U14s (there is no East of Scotland U18 junior league this year). Across our teams, we have 6 players that are playing in county squads, and a few are likely to be selected for the upcoming county cups.

### **Junior Tournaments**

Last year I ran four tournaments, themed and synchronised with the grand slam calendar, each one having an orange, green and yellow ball tournament as well as a yellow ball doubles competition. Participation numbers in these were very strong with each tournament having between 6-16 players. However, it was quite an overhead for me to run all of these. The last one was cancelled due to poor weather, and it wasn't possible to push it back to another weekend, so I made it a small internal competition in the coaching classes I ran the following Saturday.

I also ran a parent and child tournament at Joppa which had 48 players involved all on mini courts. We had a BBQ after the tournament and turned it into a nice social to end the summer holidays. From the event we raised £100 for Tennis4RAD (see below). I'd like to run something similar MTC this coming year and will liaise with Simon Stone who runs parent and child sessions at MTC on the first Sunday of each month.

I will still run some tournaments and match play competitions this coming year, but my increasing tennis workload won't allow me to run as much as I did last year. The positive outcome of these, informal club-run tournament is that it builds the confidence for juniors to play in external competitions or match play events. Most of the juniors have played in one of our East of Scotland league teams.

## **Tennis4RAD**

I'm hoping to run a Tennis4RAD course at MTC at some point this year. Tennis4RAD is tennis for over 50s based on the cognitive science research which has shown that tennis uses the brain to problem solve and keeping the mind active – various studies have shown is a great way to prevent early dementia.

I ran a Tennis4RAD course at Joppa last year and it was a massive success. Tennis4RAD supports Sir Jackie Stewart's Race Against Dementia charity and a proportion of the money raised goes to the charity, as well as the course raising awareness of the benefits of tennis. I'm more than happy to talk further about this if anyone is interested. Dementia is an epidemic across the globe and many families are affected by it in some way.



## **7. Pavilion Project Progress Report - Sean Elliot**

A new pavilion will complete the tennis facilities renewal vision developed as far back as 2012, the first phase of which was completed in 2015 with the four, floodlit Tiger Turf 2 artificial clay courts replacing the original three blaes courts.

It has been a very long journey, getting embroiled in a 'Catch 22' of trying to raise funding needed to allow us to proceed whilst trying to establish what funding levels would actually be required to deliver a pavilion which will meet our needs. It has been a somewhat cyclical experience involving multiple plans and planning applications to get to the point where we now are – virtual sledgehammers poised to demolition the existing pavilion and witness a new pavilion rise up in its place.

We have had to raise three separate planning applications:

The first successful planning application was granted in 2015. This was for a pavilion of similar design aesthetics to the current pavilion, but on a much grander scale. The problem here was the likely build cost. It was going to be in well in excess of £300,000. The funding landscape had changed (and continues to tighten) and we eventually conceded that a rethink was required. The planning permission expired in 2018.

The second successful planning application was granted at the very end of 2019, based on a revised and scaled down design, still similar to the existing pavilion. Based on initial discussions with potential tenderers and a formal estimated cost, we understood the revised pavilion could be built for around £240,000, including VAT and a 7.5% contingency allowance. The next 18 months was spent completing funding applications to reach this target figure, though Covid hit in March 2020, and everything went haywire – materials costs skyrocketed, construction companies were busier than ever, and it was difficult to get meetings with people until online meetings became the norm, etc.

By July 2021 we had finally assembled a committed funding package comprising:

|         |  |
|---------|--|
| £40,000 | Musselburgh Common Good Fund                                   |
| £50,000 | East Lothian Council Community Intervention Capital Grant Fund |
| £20,000 | Scottish Landfill Communities Fund                             |
| £20,000 | Musselburgh Tennis Club (from capital reserves)                |
| £83,000 | Sportscotland grant award                                      |

This gave us a total of £213,000 and left us £30,000 short with a plan to increase MTC's commitment to £25,000 (an increase of £5,000, but since increased by £10,000 to provide further contingency) and the remaining £25,000 to be raised with an LTA 10-year, interest free loan. The criteria for this loan included a minimum of three formal tenders. During the latter part of 2021 and the first half of 2022, it proved difficult to get one quote, never mind three quotes! By the time we eventually got one quote, it was clear that even our revised plan was not going to be achievable within budget. However, All Access Building & Construction Scotland Ltd (All Aspects), who were recommended to us by Longniddry Tennis Club, suggested our best approach would be to simplify the design of the pavilion and they submitted a costed proposal

in May 2022 which came within our funding total excluding the LTA loan amount. This allowed us to proceed without the delays associated with obtaining further quotes.

Between May and August 2022, we worked with the architect recommended by All Aspects to create a completely new design which still accommodated our internal requirements but was focused on reducing complexity and build cost. To save infrastructure and foundation costs, the location of the new pavilion was changed to be on top of the existing pavilion, rather than on the area where the pétanque court is (the previous approach being intended to retain the existing pavilion until the new one was more or less complete). A new planning application was submitted to ELC in September but due to a technicality, we had to resubmit in October. Planning permission was granted mid-December and the Building Warrant (required to proceed beyond foundation works) application was prepared during January, submitted at end January.

We had planned to commence demolition mid-February on the basis that by the time demolition and foundation works were completed, we would have been in receipt of a Building Warrant. However, ELC's Estates department intervened with two further obstacles, previously unknown, for us to overcome. Firstly, they were not happy with our contractor's proposal to remove asbestos in the Artex walls in parts of the existing building and insisted on this being done by an ELC appointed contractor. Worse still, ELC stated they were unable to fund this work – this resulted in an additional £10,000 (capped) cost being added to our build budget. Secondly, we need to obtain a licence to operate in Lewisvale Park and there are various criteria which need to be met to obtain this. We are still working with ELC and All Aspects to meet these requirements.

All going well, we anticipate that the Building Warrant will be granted by the end of March and by this time we also hope to have obtained the necessary licence from ELC Estates department to commence works.

ELC Estates department have also suggested appointing a Clerk of Works to the project. We are supportive of this, provided this will positively assist completion of the project.

In addition to the asbestos works costs, All Aspects revised their quotation in January 2023, citing unavoidable increase due to material costs and labour cost increases since their quote of May 2022. Despite this cost increase and some other sundry costs we have incurred relating to the architect's time and structural engineering fees, we remain within our overall funding budget of £223,000, maintaining what we hope will be suitable contingency.

I would like to extend thanks to all members for their patience to this point and ask for further patience whilst we will be without any pavilion during the Spring and Summer months.

Further updates will be issued to the membership in due course advising progress and anticipated timescales.

*\*\* Update, from the Newsletter sent to members on 17<sup>th</sup> September 2023\*\**

The main thing that members will want to know about is progress with the new pavilion. This has continued to prove unexpectedly challenging in obtaining the Building Warrant (BW) required to commence construction. As part of the assessment of our BW submissions, East Lothian Council (ELC) Building Standards asked for a Coal Mining Report. Although we had one

done back in 2015, this was deemed too long ago, and a fresh report is required. To get such a report requires:

1. A permit from the Coal Authority to conduct a groundworks investigation.
2. A ground investigation survey work by specialist contractors.

The cost of the ground investigation survey was not in our budget, but we do have some contingency to accommodate this. Having agreed a quote with specialist contractors, we instructed them to proceed. To cut a long story short, a licence, granted by ELC's Estates Department was not obtained in advance and the Estates Department instructed cessation of the ground investigation works, despite the works being almost completed. This has meant more cost and rescheduling the completion of the works (provisional due to take place week beginning 18<sup>th</sup> September).

Once we have the groundworks survey report, we should obtain the Building Warrant within days. However, there is another hurdle to overcome with ELC's Estates Department - we require another licence to commence the demolition and construction works in Lewisvale Park. The Estates Department are still taking the stance that they will not grant this licence unless MTC takes on full repair and maintenance liability for the completed pavilion, despite this building being an ELC owned facility (and yes, MTC has done all the fundraising, is employing the building contractor and effectively providing ELC with a brand-new facility). The Board of MTC is unwilling to submit to this condition as it would encumber the Club and its members with unknown, future financial responsibilities. The Board could not even make this decision to accede to this without an extraordinary general meeting and our unanimous advice is that it would be inadvisable to submit to this demand. Needless to say, ongoing consultation and lobbying of local Councillors is taking place in an attempt to have this inappropriate licence condition removed.

We are still hopeful that progress can be made and works will finally start in the near future.

## **8. SubGroups Update - Rosemary Gray**

### **Social Tennis & Tournaments**

Members have continued to support and enjoy the 4 social tennis sessions held per week - on Monday and Thursday evenings, Wednesday mornings and Saturday afternoons, which ran over the whole year. Thanks to my team of volunteers, David Stott, Jen Clark, Neil Silver, James (Toll) Towlson and Haoran Hong for helping facilitate these sessions. Again, during the East of Scotland league season, there were no evening sessions when our teams had home matches. We also lost a few weeks over December and January when ice stopped play!

The Social Tennis WhatsApp group continues to be a good way of communicating with members about the sessions, e.g., booking in, weather conditions, lost property, etc. At the last AGM, I advised that there were 85 members on the group (up from 59) and this has now grown to 95, of whom around 50 are currently turning out regularly. I will be inviting anyone who doesn't renew their membership from 1st April to leave the group. We now have a number of juniors regularly attending these sessions which is a positive sign for the future.

The number attending the sessions ranged from 4 (a wild night!) to a maximum of 25. We have used the infamous peg board, sudden death deuces, sets of 6 games rather than 8, etc to try and mix players and reduce time sitting off. It's not an exact science! Over the year, the average number attending each session was 15.

Over the winter, we trialled Wilson Trinita balls, rather than the Dunlop Forts and were pleased with their durability. Unfortunately, they are now out of stock in the UK so we will be going back to the Dunlop Forts slightly earlier than expected but in good time for the new league season!

We held a couple of successful American Tournaments this past year, one last May and one in February.

Family Social Tennis sessions, primarily organised by Simon Stone, commenced informally on Saturday 2nd April and have run on a monthly basis since, generally the first Saturday of the month, changing to Sundays from August. These are for parents and their children to come along and play games with other families and the sessions are becoming more popular. As the children are usually participating in our junior coaching programme, the Family Social Tennis sessions provide a great opportunity for them to practice, as well as for parents to get to know each other.

Going forward we need to be mindful of the demand on court availability and court time taken up by organised social sessions, so numbers attending the sessions will continue to be reviewed. It is not easy to cater for all levels of ability. I'd like to see a session for those members who are perhaps newer to the game to play with others of a similar level, to gain confidence in playing doubles before they feel ready to join the existing sessions.

Following the successful trial of Box Leagues last winter, Mixed Singles Box Leagues have been running over the winter months. We are currently nearing the end of Round 3, with almost 150 matches having been played to date. Feedback has been positive so it's likely they will be run again over next winter.

## **Governance**

Again this year, most of the governance work goes on behind the scenes, from completing the annual LTA registration and accompanying risk assessment, to ensuring all decisions made by the Board Trustees are documented. The Board appreciates the importance of good governance and there is a standing item on the agenda for the Board meetings for this purpose.

Thanks to Simon Stone, who volunteered to take on the role of Welfare Officer, following Morven Murphy's decision to step down prior to last year's AGM. Simon formally took on the role in October, once his PVG came through. Before Simon took on the role of Welfare Officer, we drew up a role description, in part so that Simon knew what he was signing up for, but also because this was an outstanding action from a routine Tennis Scotland Safeguarding visit. We have made progress in drawing up the other role descriptions, with descriptions for the Chairperson and Secretary roles now in place.

As part of the Pavilion Project, it will be good practice to complete a risk assessment once the demolition work begins, to help ensure the safety of our members during the construction period.

Our annual calendar continues to prove useful, helping us to keep track of deadlines and key reminders that we, as Trustees, need to meet to ensure compliance for LTA and OSCR purposes, as well as plan and organise club activities for our members.

## **Maintenance**

Another busy year with lots going on behind the scenes to keep the courts and clubhouse open and in good shape, involving not just ourselves but East Lothian Council, AllSports and Halliday Lighting.

We started the year with a spring clean on the 13<sup>th</sup> April. This was well attended by regular Wednesday morning social players and has certainly made the current task of emptying the clubhouse prior to demolition an easier job.

AllSports continue to conduct monthly maintenance visits throughout the year. In May, we received 4 tonnes of artificial clay which was spread over the four courts. There have been issues with moss on the courts, which AllSports have treated on 2 separate occasions and hopefully will treat again soon. We do not usually get much notice of their intended visits and are currently awaiting the March visit.

It has been a much quieter year on the lighting front, with only one issue in January with court 4 lights. Hallidays fortunately responded very quickly and resolved the issue. Thanks to Neil Silver, who took over responsibility for the reporting of any floodlighting problem last May.

Other items to note were the replacement of 2 nets, a burst pipe in December, replacement of outer gate locks on several occasions and regular clearing of leaves and twigs from the courts.

Once we have our new Pavilion, we will be looking to expand our subgroup – putting together a small team of people who would be responsible for keeping the Pavilion clean and tidy, plus

continuing to ensure the courts are properly maintained, conducting regular checks on the courts, effecting minor repairs and reporting any issues in accordance with a clear process.

### Court usage statistics

We now have almost 2 years' worth of statistics since I started taking readings from ClubSpark every Sunday evening at about 9.30pm.

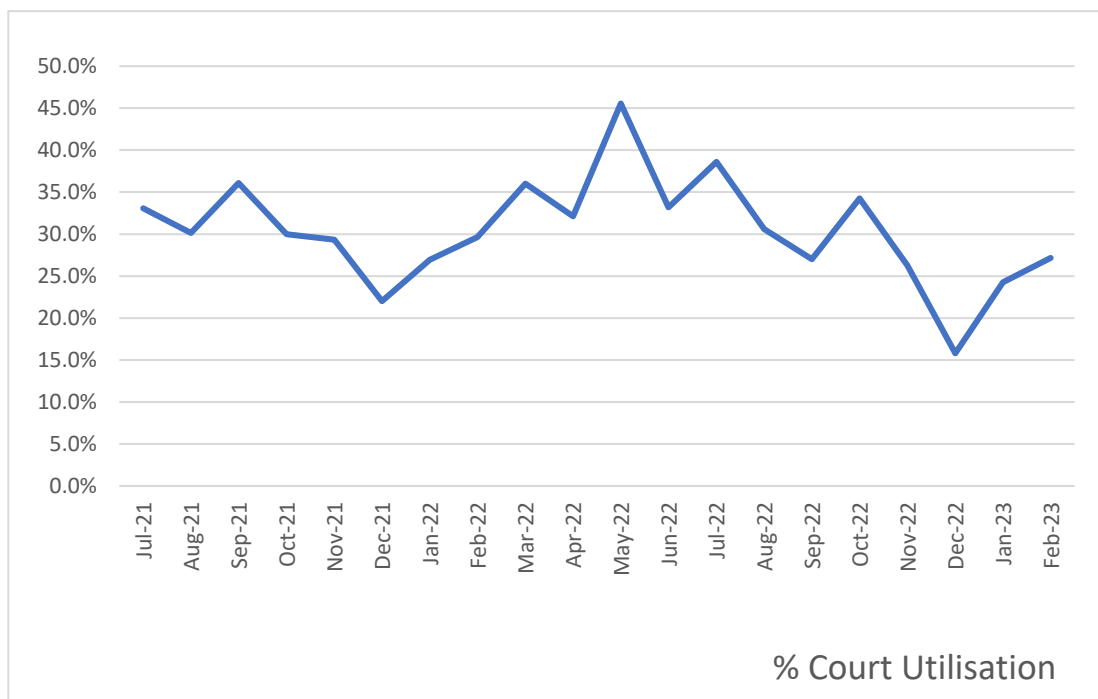
Bearing in mind our courts are open from 7am until 10pm, the percentages may seem low, it's probably the trends that are more important than the numbers themselves.

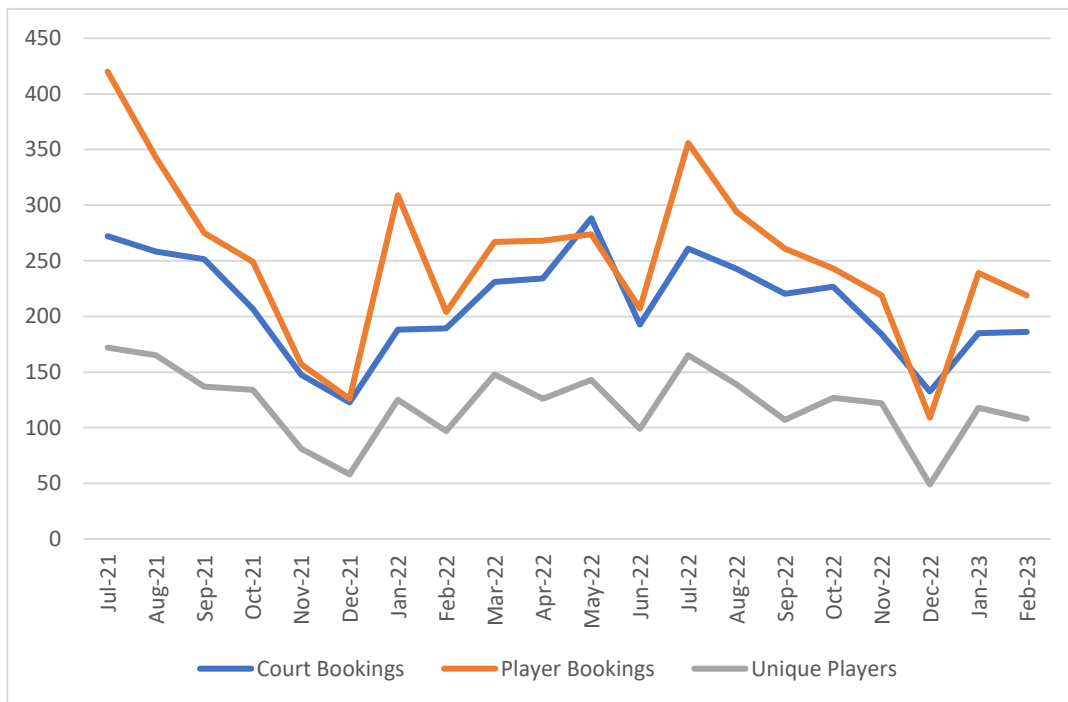
The figures available are:

1. Percentage court utilisation
2. Court bookings
3. Player bookings
4. Unique player bookings

Without spending a lot of time analysing the data, there are a few obvious points to make:

- With court utilisation hovering largely around the 30%, there is plenty of court time available overall, though of course there are 'pinch points' at peak usage times. Court utilisation exceeded 40% for the first time in May 2022.
- An obvious and expected summer/winter effect.





### 9. Election/Re-election of Trustees

All five current Board Trustees have to retire by rotation at the 2023 AGM. They can be re-elected if willing to do so as well and other candidates may be proposed.

The maximum number of Board Trustees is 7 though other may be invited or volunteer to participate in the management of the Club and attend Board meetings. Following appeals to Club members, Simon Stone has volunteered to take up the role of Welfare and Protection Officer and participate in Board meetings. Zak Rafih has also volunteered to participate in Board meetings.

[Note: all five existing Trustees were re-elected at the AGM on 22 March 2023].

## FINANCIAL REVIEW

The financial review for the year has been covered within the Treasurer's Report, as presented in the Information Pack at the AGM, and is included in full above, under the "Objectives and Activities" section, point 2, starting on page 6.

### Reserves Policy

MTC require to have a sufficient level of reserves to enable it to meet its future financial commitments. The most significant of these is the Court Refurbishment Sink 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 is due by MTC, the first instalment having been paid in October 2017. The amount of this liability will be reviewed every three years. The other regular liability to ELC is the annual court usage fee of £400.

The charity trustees aim to maintain reserves at a level which represents at least two years' worth of liabilities due to ELC. However, with the Sink Fund amounts due for 2019/20, 2020/21, 2021/22 and 2022/23 not having been invoiced by ELC, nor the court usage fees for 2019/20, 2020/21 and 2022/23, MTC are ring-fencing these additional liabilities. The Reserves also include an amount of £40,000 awarded by SportScotland, and £30,000 which has been earmarked by MTC for the new pavilion project.

These amounts are detailed in the note on reserves on page 8 (and in note 6 on page 29), which shows that our reserves policy has been met this financial year.

## PLANS FOR FUTURE PERIODS

Our core aims and objectives are outlined in the Chairperson's Report on page 4 of this report.

Embedded in these objectives are key issues that the Board are focusing on for the forthcoming Club year:

- 'Cost of living' challenges and the impact on operational costs as well as Club members.
- Keeping coaching options fresh and attractive to experienced, beginner and returning players alike.
- Finding and trying new opportunities to reach out to schools and the wider community to encourage tennis take up in the context of limited coaching resource time.
- Completing the pavilion development project. We will continue to prioritise the pavilion project, with the aim of commencing the build process in the coming year. Being able to deliver a new pavilion is integral to the continued growth and development of the Club.



Approved by the charity trustees on 8<sup>th</sup> October 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'SMG', followed by a long, horizontal wavy line.

**Stella Smith**

**Treasurer**

## MUSSELBURGH TENNIS CLUB

### Statement of Receipts and Payments For the Year to 28 February 2023

|   | Year to 28/2/23 |                    |                  | Year to 28/2/22 |                    |                  |               |
|---|-----------------|--------------------|------------------|-----------------|--------------------|------------------|---------------|
|   | Note            | Unrestricted Funds | Restricted Funds | Total           | Unrestricted Funds | Restricted Funds | Total         |
| <b>Receipts</b>                         |                 |                    |                  |                 |                    |                  |               |
| Donations                               |                 |                    |                  |                 |                    |                  |               |
| Membership Fees                         |                 | 18,354             | -                | <b>18,354</b>   | 18,926             | -                | <b>18,926</b> |
| Public Access, Guest Fees & Floodlights | 3               | 4,535              | -                | <b>4,535</b>    | 5,987              | -                | <b>5,987</b>  |
| Charitable Donations                    |                 | -                  | -                | -               | 253                | -                | <b>253</b>    |
| Other                                   | 4               | 125                | -                | <b>125</b>      | 90                 | -                | <b>90</b>     |
|   |                 |                    |                  |                 | -                  |                  |               |
| Grants                                  |                 | -                  | -                | -               |                    | 40,100           | <b>40,100</b> |
| Receipts from Fundraising Activities    | 5               | 1,624              | -                | <b>1,624</b>    | 338                | -                | <b>338</b>    |
| Gross Trading Receipts                  |                 |                    |                  |                 |                    |                  |               |
| Coaching income                         |                 | 12,913             | -                | <b>12,913</b>   | 14,937             | -                | <b>14,937</b> |
| <b>Total Receipts</b>                   |                 | <b>37,550</b>      | <b>-</b>         | <b>37,550</b>   | <b>40,532</b>      | <b>40,100</b>    | <b>80,632</b> |
| <b>Payments</b>                         |                 |                    |                  |                 |                    |                  |               |
| Cost of Fundraising                     | 5               | 372                | -                | <b>372</b>      | 2,308              | -                | <b>2,308</b>  |
| Cost of Charitable Activities           | 6               | 8,550              | -                | <b>8,550</b>    | 5,977              | -                | <b>5,977</b>  |
| Cost of Trading                         |                 |                    |                  |                 |                    |                  |               |
| Coaching fees                           |                 | 13,230             | -                | <b>13,230</b>   | 11,357             | -                | <b>11,357</b> |
| Coaching equipment                      |                 | 85                 | -                | <b>85</b>       | 933                | -                | <b>933</b>    |
| Pavilion Project                        | 2               | -                  | 7,851            | <b>7,851</b>    | -                  | -                | <b>-</b>      |
| <b>Total Payments</b>                   |                 | <b>22,237</b>      | <b>7,851</b>     | <b>30,088</b>   | <b>20,575</b>      | <b>-</b>         | <b>20,575</b> |
| Surplus for the period                  |                 | 15,313             | (7,851)          | <b>7,462</b>    | 19,958             | 40,100           | 60,058        |
| Transfers between funds                 |                 | -                  | -                | -               | -                  | -                | -             |
| <b>Surplus for the period</b>           |                 | <b>15,313</b>      | <b>(7,851)</b>   | <b>7,462</b>    | <b>19,958</b>      | <b>40,100</b>    | <b>60,058</b> |

The Notes on pages 28-29 form an integral part of these accounts.

## MUSSELBURGH TENNIS CLUB

### Statement of Balances As at 28 February 2023

| <b>Funds Reconciliation</b>              | Note     | Unrestricted<br>Funds | Restricted<br>Funds | <b>2023<br/>Total</b> | <b>2022<br/>Total</b> |
|--|----------|-----------------------|---------------------|-----------------------|-----------------------|
| Cash at Bank & In Hand - at start        |          | 73,284                | 40,100              | <b>113,384</b>        | <b>53,326</b>         |
| Surplus for the period                   |          | 15,313                | (7,851)             | <b>7,462</b>          | <b>60,058</b>         |
| Cash at Bank & In Hand - at end          | <b>7</b> | <b>88,597</b>         | <b>32,249</b>       | <b>120,846</b>        | <b>113,384</b>        |
| <b>Bank &amp; Cash Balances</b>          |          |                       |                     |                       |                       |
| Bank Deposit Account                     |          |                       |                     | <b>120,846</b>        | <b>113,384</b>        |
| Cash in Hand                             |          |                       |                     | <b>-</b>              | <b>-</b>              |
|  |          |                       |                     | <b>120,846</b>        | <b>113,384</b>        |
| <b>Other Assets - unrestricted funds</b> |          |                       |                     |                       |                       |
| Coaching equipment (estimated value)     |          |                       |                     | <b>2,000</b>          | <b>2,000</b>          |
|  |          |                       |                     | <b>2,000</b>          | <b>2,000</b>          |

The Notes on pages 28-29 form an integral part of these accounts.

Approved by the charity trustees on 8<sup>th</sup> October 2023 and signed on their behalf by:



**Stella Smith**

**Treasurer**

## MUSSELBURGH TENNIS CLUB

### Notes to the Accounts

#### For the Year to 28 February 2023

##### 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. In the financial year 2016/17, an amount of £5,000 of fundraising was identified as being allocated towards the proposed new pavilion project and was thus treated as a designated fund. The charity trustees agreed to add a further £5,000 of funds to the pavilion project in the financial year 2017/18, £5,000 in 2018/19, £5,000 in 2020/21, and £10,000 in 2021/22, giving a total to the designated fund of £30,000.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. In this financial year, there were costs of £7,851 in relation to the new pavilion, which have been paid for from these restricted funds. These costs were made up of architect fees (£5,780) and payments to ELC in relation to planning permission and building warrant (£2,071).

The trustees maintain the remaining unrestricted funds for the day-to-day running of the Club.

3 Guest Fees are paid to MTC in the instances where members bring along non-members to play at the courts. Public Access Fees are those which are paid by members of the public to hire a court. They can do this without being a member of MTC. Bookings are made and paid for on a "pay & play" basis via the MTC online booking system. Unfortunately, Clubspark does not currently have the functionality to split out the income received from guest fees, public access fees and floodlight fees; therefore these have been categorised together in the accounts.

4 Other donations are made up of income from Matchplay sessions. A small charge is applied, via the online Clubspark booking system for ladies' and men's team practice sessions. This is to reflect and to recuperate some of the cost of tennis ball usage by the teams.

##### 5 Fundraising Activities

|                                  | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total | 2022<br>Total |
|----------------------------------|-----------------------|---------------------|---------------|---------------|
|                                  | £                     | £                   | £             | £             |
| <u>Receipts from fundraising</u> |                       |                     |               |               |
| Edinburgh Marathon               | 943                   | -                   | 943           | -             |
| Quiz Night                       | 569                   | -                   | 569           | -             |
| Merchandise                      | -                     | -                   | -             | 85            |
| East Lothian Lottery             | 112                   | -                   | 112           | 253           |
|                                  | <u>1,624</u>          | <u>-</u>            | <u>1,624</u>  | <u>338</u>    |
| <u>Costs of fundraising</u>      |                       |                     |               |               |
| Edinburgh Marathon               | 100                   | -                   | 100           | -             |
| Quiz Night                       | 272                   | -                   | 272           | -             |
| Cost of Grants                   | -                     | -                   | -             | 2,268         |
| Merchandise                      | -                     | -                   | -             | 40            |
|                                  | <u>372</u>            | <u>-</u>            | <u>372</u>    | <u>2,308</u>  |

##### 6 Cost of Charitable Activities

|                              | Unrestricted<br>Funds | Restricted<br>Funds | 2023<br>Total | 2022<br>Total |
|------------------------------|-----------------------|---------------------|---------------|---------------|
|                              | £                     | £                   | £             | £             |
| Electricity                  | 3,350                 | -                   | 3,350         | 1,645         |
| Tennis Balls                 | 1,477                 | -                   | 1,477         | 562           |
| Gate Entry System Annual Fee | 901                   | -                   | 901           | 858           |
| League Fees & Affiliation    | 897                   | -                   | 897           | 683           |
| Tennis Scotland Affiliation  | 480                   | -                   | 480           | 480           |
| Purchase of Equipment        | 619                   | -                   | 619           | 433           |
| Court Usage Fee              | -                     | -                   | -             | 400           |
| Independent Examiner         | 320                   | -                   | 320           | 300           |
| Admin/Misc                   | 222                   | -                   | 222           | 153           |
| Insurance                    | 142                   | -                   | 142           | 149           |
| Banner                       | -                     | -                   | -             | 138           |
| Key Cutting                  | -                     | -                   | -             | 92            |
| Finals Day Engraving/Medals  | 142                   | -                   | 142           | 84            |
|                              | <u>8,550</u>          | <u>-</u>            | <u>8,550</u>  | <u>5,977</u>  |

## 7 Reserves

The balance of funds at 28 February 2023 is £120,846. A portion of these reserves are already committed to the new pavilion project, and to the courts' sink fund and usage fee.

|   | £                 | £                    |
|---|-------------------|----------------------|
| Reserves at 28/2/23                                     |                   | 120,846              |
| Less Restricted Funds:                                  |                   |                      |
| Common Good Fund Grant Income                           | 40,000            |                      |
| (less Pavilion Project costs expensed in the year)      | (7,851)           |                      |
| Seniors Tennis Grant                                    | 100               |                      |
|   | <u>          </u> | 32,249               |
| Less Ringfenced for:                                    |                   |                      |
| New Pavilion Project                                    | 30,000            |                      |
| Sink Fund due to ELC (Years 19/20, 20/21, 21/22, 22/23) | 28,800            |                      |
| Court Usage due (Years 19/20,20/21, 22/23)              | 1,200             |                      |
|   | <u>          </u> | 60,000               |
| Unrestricted Reserves                                   |                   | <u><u>28,597</u></u> |

The Reserves Policy states that an amount to cover 2 years' worth of Sink Fund/Court Usage liabilities to ELC should be covered in remaining year end reserves. This equates to approximately £15,200 and this has been achieved.

## 8 Trustee Remuneration

No remuneration was paid to any charity trustee, or to anyone connected to them, in relation to their role as trustee of the charity. Kevin Duffy was paid for his role as Head Coach at an hourly rate in line with the going rate for a Level 4 coach.

## 9 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 year ended 28 February 2023 which are set out on pages 26 to 29 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 (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 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: 

Date: 8 October 2023

Name: Moira J Easson

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

Address: 33 Belford Gardens, Edinburgh, EH4 3EP