

COMPANY REGISTRATION NUMBER SC398995

CHARITY REGISTRATION NUMBER SC037669

WEST END LAWN TENNIS CLUB LIMITED

COMPANY LIMITED BY GUARANTEE

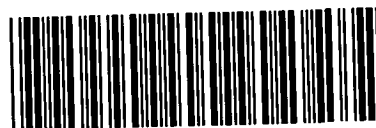
UNAUDITED FINANCIAL STATEMENTS

For the Year Ended 31st August 2022

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GLENROTHES
Fife
KY7 5NA
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COMPANIES HOUSE

PATERSON BOYD & Co.
Chartered Accountants

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

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WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
DIRECTORS' ANNUAL REPORT (Incorporating the Director's Report)
FOR THE YEAR ENDED 31 AUGUST 2022

The Directors present their report and unaudited financial statements for the period 1st September 2021 to 31st August 2022.

Reference and Administration Details

Current Directors

Ian Manson	Amanda Barclay
Colin Birtwistle	Tara Birtwistle
Hannah Lord	Linda Burton

Registered office

c/o Paterson Boyd & Co
18-20 North Street
Glenrothes
Fife
KY7 5NA

Principle office

101 Shaftesbury Road
Dundee
DD2 1JY

Independent examiner

Craig Wallace B.Acc.(Hons), F.C.C.A.
Paterson Boyd & Co
18 North Street
Glenrothes
Fife
KY7 5NA

Structure, governance and management

Charitable Status

The Company is incorporated in Scotland and is limited by guarantee (company number SC398995). Its purpose and administration arrangements are set out in its Articles. The company is a registered charity in Scotland (Number: SC037669).

Appointment of Directors

Directors are appointed or reappointed annually, at the AGM held in November each year.

WEST END LAWN TENNIS CLUB LIMITED COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT (Incorporating the Director's Report) FOR THE YEAR ENDED 31 AUGUST 2022

Risk Review

Systems and procedures are reviewed regularly at Company meetings to mitigate identified risks including insurance and procedures for the authorisation of all transactions. The arrangements implemented last year to place more emphasis on tennis development following completion of the major capital works programme to resurface the courts have proved successful. This process, whereby responsibility for tennis development including coaching, welfare and communications is delegated to a committee of the Board which meets monthly and on which members of the Board are represented, continues to operate with decisions taken at the committee meetings being discussed and ratified at the next Board meeting. Compliance and governance responsibilities including finance remains with the Board. Following the phased lifting of the Covid restrictions, venue risk assessment procedure continues to support good practice and all members were kept regularly advised of the new arrangements and advice issued by the government and LTA which were regularly monitored to ensure compliance.

Objects and Activities

Charitable Purposes

The purposes are to provide facilities for the advancement of, and public participation in, sport and for improving the conditions of life for whom the facilities are intended.

Activities and Achievements

The Company continues to promote the sport of tennis with the assistance of Tennis Scotland and Tayside Tennis. It continues to maintain links with local organisations and education establishments in the area including Abertay University and local schools, and is a member of the West End Community Sports Hub which brings together other sports clubs to establish links and share knowledge. The Company runs a full and varied coaching programme with a dedicated coaching team who are also involved in promoting tennis in the wider community in schools and local parks. Membership has held up well following the raising of Covid restrictions and the board and committee continue to develop initiatives to recruit and retain members including the development of coaching, social tennis and themed events. The courts are regularly cleaned and maintained to keep them in a good and safe condition.

Financial Review

At 31st August 2022 the company had total funds of £182,370, including £71,621 of restricted funds a decrease of £1,397 from the previous year. This is due to no major fundraising this year and depreciation of assets.

**WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT (Incorporating the Director's Report)
FOR THE YEAR ENDED 31 AUGUST 2022**

Further Plans

The Company will continue, following the resurfacing project and other facility improvement projects to allocate sums to the sinking fund for court replacement and replacement of other facilities to reflect the expected life of these facilities. Generally the Company continues to maintain and develop its facilities in accordance with affordable funds to encourage tennis in the area for the benefit of its members.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company and Charity law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and its income and expenditure for that period. In preparing these financial statements, the Directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the applicable Charities SORP;
3. make judgements and estimates which are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

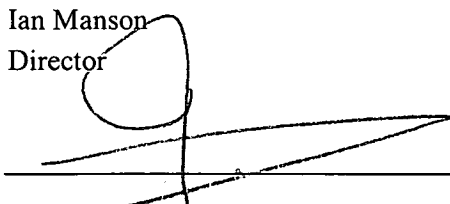
The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemptions.

The Directors' report was approved by the Directors at a meeting on 6 Oct 22 and signed on behalf of the Board of Directors by:

Ian Manson
Director

A handwritten signature in black ink, appearing to be 'Ian Manson', is written over a horizontal line. The signature is stylized with a large loop at the end.

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS
YEAR ENDED 31 AUGUST 2022

I report to the directors on my examination of the financial statements of the West End Lawn Tennis Club ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

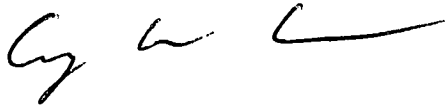
Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS
YEAR ENDED 31 AUGUST 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Craig Wallace B.Acc.(Hons), F.C.C.A.
Independent Examiner
Paterson Boyd & Co Limited
Chartered Accountants
18 North Street
Glenrothes
Fife
KY7 5NA

Date:

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £ 2022	Restricted Funds £ 2022	Total Funds £ 2022	Total Funds £ 2021
INCOME					
Incoming resources from generating funds:					
Voluntary income	4	2,012	-	2,012	34,933
Investment income	5	32	-	32	30
Incoming Resources From Charitable Activities	6	24,228	-	24,228	22,762
TOTAL INCOMING RESOURCES		26,272	-	26,272	57,725
RESOURCES EXPENDED					
Charitable activities	7	14,851	12,818	27,669	28,300
TOTAL RESOURCES EXPENDED		14,851	12,818	27,669	28,300
NET INCOMING RESOURCES FOR THE YEAR		11,421	(12,818)	(1,397)	29,425
OTHER RECOGNISED GAINS/(LOSSES)					
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		11,421	(12,818)	(1,397)	29,425
RECONCILIATION OF FUNDS					
Total funds brought forward		99,328	84,439	183,767	154,342
TOTAL FUNDS CARRIED FORWARD		110,749	71,621	182,370	183,767

The Statement of Financial Activities
includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2022

	Note	2022	2021
FIXED ASSETS	9	133,788	150,119
CURRENT ASSETS			
Sundry Debtors	10	-	322
Cash at bank and in hand		48,942	33,686
		48,942	34,008
CREDITORS: Amounts falling due within one year	11	360	360
NET CURRENT ASSETS		48,582	33,648
TOTAL ASSETS LESS CURRENT LIABILITIES		182,370	183,767
PROVISIONS FOR LIABILITIES AND CHARGES			
NET ASSETS		182,370	183,767
FUNDS	12		
Unrestricted income funds	12	110,749	99,328
Restricted funds	12	71,621	84,439
TOTAL FUNDS		182,370	183,767

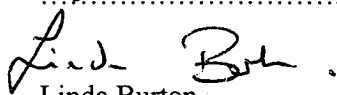
For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue on 6th Oct 2022 and are signed on their behalf by:


Linda Burton
Director

The notes on pages 8 to 12 form part of these financial statements.

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland. The address of the registered office is 18 North Street, Glenrothes, Fife, KY7 5NA.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of accounting

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling, which is the functional currency of the entity.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- a) No cash flow statement has been presented for the company.
- b) Disclosures in respect of financial instruments have not been presented.

Going concern

There are no material uncertainties about the charity's ability to continue.

Income

Voluntary Income

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

Income from Charitable Activities

This includes income from membership subscriptions

Expenditure

Expenditure is included in the statement of financial activities on an accruals basis, inclusive of any value added tax which cannot be recovered.

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

Funds

With the adoption of the SORP, all income and expenditure is dealt with through the Statement of Financial Activities and funds are now classified as either restricted or unrestricted funds, defined as follows:-

Restricted funds are funds subject to specific purposes, which may be declared by the donors or with their authority (e.g. by restrictive wording or an appeal).

Unrestricted funds are expendable at the discretion of the directors in furtherance of the objects of the charity

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Courts Base	-	30 Years
Court Surface (new)	-	10 Years
Floodlights	-	15 Years
Club House etc	-	5 Years
Pathways and Gate	-	20 Years

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
4	VOLUNTARY INCOME				
	Donations - FET	-	-	-	2,215
	- EB Scotland	-	-	-	32,000
	- Cycling Scotland	-	-	-	708
	- Other	2,012	-	2,012	10
		2,012	-	2,012	34,933

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

5 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest receivable	32	-	32	30
	32	-	32	30

6 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Membership Subscriptions	19,615	-	19,615	18,663
Non Member Fees	605	-	605	1,011
Tennis Income (Tournaments etc)	418	-	418	171
Court Rental	2,700	-	2,700	2,192
Fundraising	890	-	890	725
	24,228	-	24,228	22,762

7 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Levies	1,180	-	1,180	505
Coaching	1,583	-	1,583	1,287
Tennis costs (Balls etc)	570	-	570	1,025
Repairs and Maintenance	4,314	-	4,314	5,770
Amortisation Of Fixed Assets	5,787	12,818	18,605	18,146
Loss on disposals	-	-	-	-
Other Administration	1,057	-	1,057	1,207
Independent Examiners Fees	360	-	360	360
	14,851	12,818	27,669	28,300

8. DIRECTORS' REMUNERATION

None of the Directors received any remuneration or expenses during the period.

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

9 FIXED ASSETS - LAND, COURTS, CLUBHOUSE AND FLOODLIGHTS

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Cost				
Opening balance	97,648	103,233	200,881	157,410
Additions during year	2,274	-	2,274	43,471
Disposals in year	-	-	-	-
	99,922	103,233	203,155	200,881
Depreciation				
Opening balance	31,968	18,794	50,762	32,616
Charge for Year	5,787	12,818	18,605	18,146
Disposals in year	-	-	-	-
	37,755	31,612	69,367	50,762
Net Book Value	62,167	71,621	133,788	150,119

10 DEBTORS: Amounts falling due within one year

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other debtors	-	-	-	322
	-	-	-	322

11 CREDITORS: Amounts falling due within one year

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Other Creditors	360	-	360	360
	360	-	360	360

WEST END LAWN TENNIS CLUB LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

12 FUNDS

	At 1 September 2021	Income	Expenses	Transfers	At 31 August 2022
Unrestricted funds	99,328	26,272	(14,851)	-	110,749
Restricted funds	84,439	-	(12,818)	-	71,621
	<u>183,767</u>	<u>26,272</u>	<u>(27,669)</u>	<u>-</u>	<u>182,370</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed assets	62,167	71,621	133,788	150,119
Current assets	48,942		48,942	34,008
Creditors / Debtors due within one year	(360)		(360)	(360)
	<u>110,749</u>	<u>71,621</u>	<u>182,370</u>	<u>183,767</u>

14. COMPANY LIMITED BY GUARANTEE

The company was incorporated under the Companies Act as a private company limited by guarantee and not having a share capital.