

**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 31<sup>st</sup> August 2023**


18 North Street, Glenrothes, Fife KY7 5NA 01592 610388  
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[www.patersonboyd.com](http://www.patersonboyd.com)

**SATURDAY**



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A26 02/12/2023 #40  
COMPANIES HOUSE



**PATERSON BOYD & CO**  
CHARTERED CERTIFIED ACCOUNTANTS

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

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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

**FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2023**

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The Directors present their report and unaudited financial statements for the period 1st September 2022 to 31st August 2023.

**Reference and Administration Details**

**Current Directors**

Ian Manson	Linda Dubiel
Mathew Craigon	Amanda Barclay
Linda Burton	Mugurel-Teodor Chirica
Fabian Hunt	Lynsey Robertson

**Directors Who Resigned During the Reporting Period**

Colin Birtwistle	(Resigned 17 November 2022)
Tara Birtwistle	(Resigned 17 November 2022)
Hannah Lord	(Resigned 17 November 2022)
Carol Clark	(Resigned 17 August 2023)

**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

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

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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### **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.

#### **Risk Review**

Systems and procedures are reviewed regularly at Company meetings to mitigate identified risks including insurance reviews to ensure the proper level of cover is maintained and procedures for the authorisation of all transactions. Safeguarding policies are reviewed regularly to ensure compliance. Emphasis continues to be placed on tennis and membership development including the promotion of social tennis. Membership numbers and income have remained steady following an increase during the pandemic. Capital spend during the year was limited following the major works on the court refurbishment and clubhouse upgrades in the previous two years. Following a review of the management structure it was decided to combine the Board and committee to form one management group, supported by the coaching, social and court maintenance teams, which meets every month.

A 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 maintains 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 appointed a new coach in October 2022 following the resignation of his predecessor and continues to run 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. The Board continues to develop new plans as part of the ongoing tennis development initiative to recruit and retain members. Particular emphasis is being placed on communications particularly building our social media presence and promoting the Company's activities to both members and the local community. The courts are regularly cleaned and maintained to keep them in a good and safe condition and improvements including the installation of a defibrillator were made during the year.

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

## **FINANCIAL STATEMENTS YEAR ENDED 31 AUGUST 2023**

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### **Financial Review**

At 31st August 2023 the company had total funds of £174,121, including £58,803 of restricted funds a decrease of £8,249 from the previous year. This is due to depreciation of assets.

### **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.

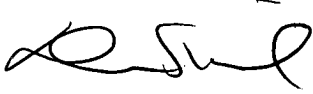
**WEST END LAWN TENNIS CLUB LIMITED  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2023**

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The Directors' report was approved by the Directors at a meeting on 17 November 2023 and signed on behalf of the Board of Directors by:



Linda Dubiel  
Director

**WEST END LAWN TENNIS CLUB LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS**  
**YEAR ENDED 31 AUGUST 2023**

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 2023.

**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 2023**

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 Certified Accountants  
18 North Street  
Glenrothes  
Fife  
KY7 5NA

Date: 17 November 2023



**WEST END LAWN TENNIS CLUB LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted Funds £ 2023	Restricted Funds £ 2023	Total Funds £ 2023	Total Funds £ 2022
<b>INCOME</b>					
Incoming resources from generating funds:					
Voluntary income	4	4	-	4	2,012
Investment income	5	173	-	173	32
Incoming Resources From Charitable Activities	6	22,705	-	22,705	24,228
<b>TOTAL INCOMING RESOURCES</b>		<b>22,882</b>	<b>-</b>	<b>22,882</b>	<b>26,272</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	7	18,313	12,818	31,131	27,669
<b>TOTAL RESOURCES EXPENDED</b>		<b>18,313</b>	<b>12,818</b>	<b>31,131</b>	<b>27,669</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>		<b>4,569</b>	<b>(12,818)</b>	<b>(8,249)</b>	<b>(1,397)</b>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>					
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>4,569</b>	<b>(12,818)</b>	<b>(8,249)</b>	<b>(1,397)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		110,749	71,621	182,370	183,767
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>115,318</b>	<b>58,803</b>	<b>174,121</b>	<b>182,370</b>

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 2023**

	Note	2023	2022
<b>FIXED ASSETS</b>	9	118,816	133,788
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		55,683	48,942
		55,683	48,942
<b>CREDITORS: Amounts falling due within one year</b>	10	378	360
<b>NET CURRENT ASSETS</b>		55,305	48,582
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		174,121	182,370
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>		-	-
<b>NET ASSETS</b>		174,121	182,370
<b>FUNDS</b>			
Unrestricted income funds	11	115,318	110,749
Restricted funds	11	58,803	71,621
<b>TOTAL FUNDS</b>		174,121	182,370

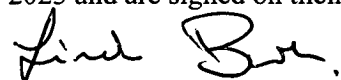
For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 17 November 2023 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 2023**

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**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 2023**

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**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
Defibrillator	-	8 Years
Floodlight Controllers	-	4 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 2023	Total Funds 2022
	£	£	£	£
4 VOLUNTARY INCOME				
Donations - Other	4	-	4	2,012

**WEST END LAWN TENNIS CLUB LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

**5 INVESTMENT INCOME**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest receivable	173	-	173	32

**6 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Membership Subscriptions	17,965	-	17,965	19,615
Non Member Fees	860	-	860	605
Tennis Income (Tournaments etc)	134	-	134	418
Court Rental	3,136	-	3,136	2,700
Fundraising	610	-	610	890
	22,705	-	22,705	24,228

**7 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Levies	1,210	-	1,210	1,180
Coaching	(89)	-	(89)	1,583
Tennis costs (Balls etc)	2,029	-	2,029	570
Repairs and Maintenance	8,584	-	8,584	4,314
Amortisation Of Fixed Assets	4,427	12,818	17,245	18,605
Loss on disposals	-	-	-	-
Other Administration	1,756	-	1,756	1,057
Independent Examiners Fees	396	-	396	360
	18,313	12,818	31,131	27,669

**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 2023**

**9 FIXED ASSETS – LAND, COURTS, CLUBHOUSE AND FLOODLIGHTS**

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
<b>Cost</b>				
Opening balance	87,613	103,233	190,846	200,881
Additions during year	2,273	-	2,273	2,274
	<u>89,886</u>	<u>103,233</u>	<u>193,119</u>	<u>203,155</u>
<b>Depreciation</b>				
Opening balance	25,446	31,612	57,058	50,762
Charge for Year	4,427	12,818	17,245	18,605
	<u>29,873</u>	<u>44,430</u>	<u>74,303</u>	<u>69,367</u>
<b>Net Book Value</b>	<u>60,013</u>	<u>58,803</u>	<u>118,816</u>	<u>133,788</u>

**10 CREDITORS: Amounts falling due within one year**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Other Creditors	378	-	378	360
	<u>378</u>	<u>-</u>	<u>378</u>	<u>360</u>

**11 FUNDS**

	At 1 September 2022	Income	Expenses	Transfers	At 31 August 2023
Unrestricted funds	110,749	22,882	(18,313)	-	115,318
Restricted funds	71,621	-	(12,818)	-	58,803
	<u>182,370</u>	<u>22,882</u>	<u>(31,131)</u>	<u>-</u>	<u>174,121</u>

**12 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fixed assets	60,013	58,803	118,816	133,788
Current assets	55,683	-	55,683	48,942
Creditors / Debtors due within one year	(378)	-	(378)	(360)
	<u>115,318</u>	<u>58,803</u>	<u>174,121</u>	<u>182,370</u>

**WEST END LAWN TENNIS CLUB LIMITED**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 AUGUST 2023**

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**13. 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.