

**APPENDIX 3**



		<b>Independent examiner's report on the accounts</b>						v2
<b>Report to the trustees/members of</b>	Charity name	<b>Luncarty Tennis Club</b>						
<b>Registered charity number</b>		<b>SC045983</b>						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	January	2022	<b>to</b>	31	December	2023	
<b>Set out on pages</b>	1-3						(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.							
<b>Basis of independent examiner's statement</b>	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.							
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]							
	<ol style="list-style-type: none"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>							
<b>Signed:</b>					<b>Date:</b>	26/09/23		
<b>Name:</b>								
<b>Relevant professional qualification(s) or body (if any):</b>	Chartered Fellow, Chartered Institute of Management Accountants							
<b>Address:</b>								

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose**

N/A

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	Jan	2022	To	31	Dec	2022

**Reference and administration details**

<b>Charity name</b>	Luncarty Tennis Club
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC045983
<b>Charity's principal address</b>	Greenville
	Pitcairngreen
	Perth
	Postcode PH1 3LR

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Treasurer		
3				
4				
5				
6				
7				
8				
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10				
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15				
16				
17				
18				
19				
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## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Stepped down – 22 March 2022

## Structure, governance and management

### Type of governing document

A Scottish Charitable Incorporated Organisation (SCIO)  
A membership who elect a management committee  
Not affiliated to anyone else

### Trustee recruitment and appointment

Trustee nominated by a member if willing to do the role, and then seconded by another member.

## Objectives and activities

### Charitable purposes

The Luncarty Tennis Club (LTC) is a non-profit making charity, with the principal objective of increasing community participation in the sport of tennis.

### Summary of the main activities in relation to these objects

- a) To advance the participation of children, young people and adults in the sport of tennis through the provision of coaching opportunities.
- b) To engage with the study, practice and teaching of all aspects of lawn tennis.
- c) To organise and support member participation in tennis tournaments and competitions.
- d) To provide and maintain the playing facilities, changing rooms and club space necessary to participate in the sport of tennis.
- e) To provide a safe and accessible place for all members of the community to get involved with sport.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

Two previous members of the club administration stepped down from their posts during 2022.

██████████ continues as Club Chair. ██████████ continues in the role of Treasurer.

The Chair successfully secured grant funding from the National Lottery Community Fund to support the ongoing restoration of the Tennis Club assets. An additional grant has been secured from SUEZ and negotiations have continued throughout 2022 for a further grant from the local Gannochy Trust.

As part of the work to secure funding, discussions have been ongoing with the landlord of the Tennis Club site. Agreement was reached in 2022 to extend the least until 2038, which will enable the funding from Gannochy Trust to be released in 2023.

Smaller sums have been brought in through other fundraising mechanisms including the Kiltwalk and the OneLottery. All appropriate certifications have been secured for these. A level of funding has now been secured which will enable works to progress on the restoration of the courts and facilities, taking the Club one step closer to returning as a community asset for Luncarty and the surrounding area.

### Financial review

#### Brief statement of the charity's policy on reserves

The club aims to keep a balance of at least £50 at all times.

Electricity is paid via direct debit, with meter readings provided for accuracy.

The LTC only spends funds which are available and has no deficit.

The club currently has reserves in place, which are ring-fenced for the restoration of the club.

#### Details of any deficit

N/A

#### Donated facilities and services (if any)

N/A

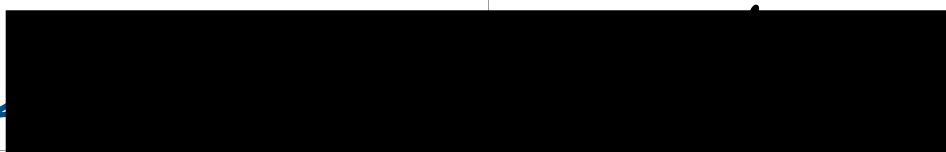
## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Treasurer	Chair
<b>Date</b>	05 July 2023	05 July 2023

## Luncarty Tennis Club

SC045983



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2022		31	December	2022

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations					-	1,150
Legacies					-	
Grants	2,000	10,000			12,000	3,573
Receipts from fundraising activities	1,548				1,548	2,334
Gross trading receipts	227				227	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>3,775</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,775</b>	<b>7,057</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,775</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,775</b>	<b>7,057</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	301				301	893
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>301</b>	<b>893</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>301</b>	<b>893</b>
<b>Net receipts / (payments)</b>	<b>3,474</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,474</b>	
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>3,474</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>13,474</b>	<b>-</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	3,147	3,240			6,387	223
	Surplus / (deficit) shown on receipts and payments account	3,474	10,000			13,474	6,164
						-	
						-	
	<b>Cash and bank balances at end of year</b>	<b>6,621</b>	<b>13,240</b>	<b>-</b>	<b>-</b>	<b>19,861</b>	<b>6,387</b>
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	6,164

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
<b>B2 Investments</b>				
		<b>Total</b>	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>B3 Other assets</b>					
			<b>Total</b>	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
<b>B4 Liabilities</b>				
		<b>Total</b>	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
<b>B5 Contingent liabilities</b>				
		<b>Total</b>	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Treasurer	05 July 2023

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

Duties in relation to Luncarty Tennis Club.

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants</b>				
			<b>Total</b>	-

<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	<b>X</b>
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	Authority under which paid	£
<b>C3b Trustee remuneration - details</b>		

<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
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		Number of trustees	£
<b>C4b Trustee expenses - details</b>			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>				

**C6 Other information**

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Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
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**Reference and administration details**

Charity name  
 Other names charity is known by  
 Registered charity number  
 Charity's principal address

Luncarty Tennis Club
<b>SC045983</b>
Greenville
Pitcairngreen
Perth
<b>Postcode PH1 3LR</b>

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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2		Treasurer		
3				
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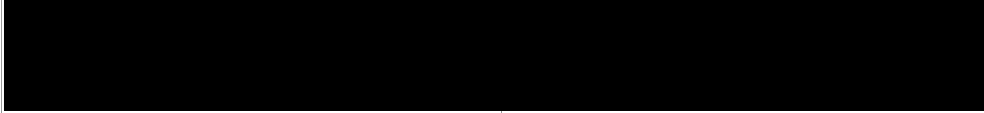
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### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (e.g. Chair)</b>	Treasurer	Chair
<b>Date</b>	05 July 2023	05 July 2023

**Section B Statement of balances**

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<b>Total</b>			-	-

<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
<b>Total</b>			-	-	-

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
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<b>Total</b>			-	-

<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates	Amount due (estimate)	Last year
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<b>Total</b>			-	-

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Signature	Print Name	Date of approval
	Treasurer	05 July 2023

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		<b>Independent examiner's report on the accounts</b>					v2
<b>Report to the trustees/members of</b>	Charity name						
	<b>Luncarty Tennis Club</b>						
<b>Registered charity number</b>	SC045983						
<b>On the accounts of the charity for the period</b>	Period start date			to	Period end date		
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<b>Set out on pages</b>	1-3					(remember to include the page numbers of additional sheets)	
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
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<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>	26/09/23	
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>	Chartered Fellow, Chartered Institute of Management Accountants						
<b>Address:</b>							

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Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
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N/A