

COMPANY REGISTRATION NUMBER: SC398995

CHARITY REGISTRATION NUMBER: SC037669

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 August 2025

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 August 2025

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West End Lawn Tennis Club Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 August 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 August 2025 .

Reference and administrative details

Registered charity name West End Lawn Tennis Club Limited

Charity registration number SC037669

Company registration number SC398995

Principal office 101 Shaftesbury Road
DD2 1YJ
Dundee

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

The trustees
L Dubiel

M Craigon	(Appointed 3 December 2024)
K Simpson	(Appointed 23 February 2025)
K Hardman	(Resigned 16 May 2025)
M Chirica	(Resigned 3 December 2024)
F Haut	(Resigned 3 December 2024)
L Robertson	(Resigned 3 December 2024)

Company secretary

M Craigon

Independent examiner

Craig Wallace B.Acc.(Hons), F.C.C.A.
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 normally appointed or reappointed annually, at the AGM held in November each year. When there are resignations at other times during the year, directors can be appointed to replace those who have resigned.

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.

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.

Objectives 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.

Achievements and performance

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. There has been no change to the head coach of the club, and he 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. The courts and the club house are regularly cleaned and maintained to keep them in a good and safe condition. The grounds are maintained by a paid gardener and a maintenance group run by volunteers.

Work undertaken in the year included:

- Wall between court 3 and 4 replaced.
- Wooden boards fixed to lower end of fence to avoid balls rolling under the fence.
- Men's changing room including bathroom newly decorated.

Emphasis continues to be placed on tennis and membership development including the promotion of social tennis and female participation in sports. We are therefore delighted to receive a grant from Leisure & Culture Dundee's Sport for Change Fund to pay the fees of 6 teenage girls aiming for their Level 1 coaching qualification and 1 girl applying for Level 2. We also received a grant from the Dundee Sportsman Dinner Awards to help finance our club's efforts to have a social impact in the community.

This year three ladies' teams entered competition leagues. This is the first time in the club's history that as many as three teams competed. Two ladies' teams achieved promotion. The club also entered 3 junior teams, which is also an increase compared to previous years. Further teams entered leagues competition were three men's teams, two mixed doubles and 3 mixed singles/doubles team. Both gentlemen and ladies competed in the winter leagues.

Membership numbers and income have remained steady, and we are pleased to report that our replacement of our old lighting with LED floodlights last year appears to have reduced the amount of electricity units used. This project was financed by an interest free loan from Business Energy Scotland plus a cash back grant from the Energy Saving Trust.

Activities:

Sept Club championships

Oct Improver level singles tournament

Nov Open ladies/gentlemen doubles

Winter league

AGM

Dec Christmas Social

Jan Open Singles tournament

Feb Winter league

March International Women Day

Open Day

Ladies Doubles Tournament

April Easter eggs hunt

Men's vs Ladies Annual Season Starter

May League matches

June League matches

July Improver Level Doubles tournament

League matches

Aug League matches

The management group, consisting of the directors and committee members supported by the coaching, social and court maintenance teams, meets every month. We had some changes in our directors and committee members in 24/25.

Financial review

At 31st August 2025 the company had total funds of £178,462, including £48,273 of restricted funds, a decrease of £7,809 from the previous year.

Plans for future periods

The Company will continue 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.

Small company provisions

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

The trustees' annual report was approved on 28 May 2026 and signed on behalf of the board of trustees by:

L Dubiel

Trustee

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of West End Lawn Tennis Club Limited

Year ended 31 August 2025

I report to the trustees on my examination of the financial statements of West End Lawn Tennis Club Limited ('the charity') for the year ended 31 August 2025.

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 ICAS 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).

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

18 North Street Glenrothes Fife KY7 5NA

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Statement of Financial Activities

(including income and expenditure account)

Year ended 31 August 2025

		2025		2024	
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,810	2,620	4,430	17,413
Charitable activities	6	21,736	—	21,736	26,094
Investment income	7	758	—	758	549
		-----	-----	-----	-----
Total income		24,304	2,620	26,924	44,056
		-----	-----	-----	-----
Expenditure					
Expenditure on charitable activities	8,9	18,651	16,082	34,733	31,906
		-----	-----	-----	-----
Total expenditure		18,651	16,082	34,733	31,906
		-----	-----	-----	-----
Net (expenditure)/income		5,653	(13,462)	(7,809)	12,150
		-----	-----	-----	-----
Transfers between funds		(593)	593	—	—
		-----	-----	-----	-----
Net movement in funds		5,060	(12,869)	(7,809)	12,150
		-----	-----	-----	-----
Reconciliation of funds					
Total funds brought forward		125,129	61,142	186,271	174,121
		-----	-----	-----	-----
Total funds carried forward		130,189	48,273	178,462	186,271
		-----	-----	-----	-----

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Statement of Financial Position

31 August 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible fixed assets	13	106,086	122,413
Current assets			
Cash at bank and in hand		77,916	69,993
Creditors: amounts falling due within one year	14	1,159	1,162
Net current assets		76,757	68,831
Total assets less current liabilities		182,843	191,244
Creditors: amounts falling due after more than one year	15	4,381	4,973
Net assets		178,462	186,271
Funds of the charity			
Restricted funds		48,273	61,142
Unrestricted funds		130,189	125,129
Total charity funds	16	178,462	186,271

For the year ending 31 August 2025 the charity 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 Act with respect to accounting records and the preparation of financial statements .

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

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 August 2025

These financial statements were approved by the board of trustees and authorised for issue on 28 May 2026 , and are signed on behalf of the board by:

L Dubiel

Trustee

West End Lawn Tennis Club Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 August 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is c/o Paterson Boyd & Co, 18-20 North Street, Glenrothes, KY7 5NA, Fife.

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 preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Land, Courts, Clubhouse & Floodlights	-	Straight line 4 years to 30 years
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,810	2,620	4,430
Grant - Energy Saving Trust	—	—	—
	1,810	2,620	4,430
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	361	—	361
Grant - Energy Saving Trust	—	17,052	17,052
	361	17,052	17,413

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Membership Subscriptions	16,126	16,126	21,802	21,802
Non Member Fees	320	320	683	683
Tennis Income (tournaments etc.)	1,832	1,832	229	229
Court Rental	2,893	2,893	3,400	3,400
Fundraising	565	565	(20)	(20)
	21,736	21,736	26,094	26,094

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	758	758	549	549

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Charitable activities	18,651	16,082	34,733
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Charitable activities	17,193	14,713	31,906
	-----	-----	-----

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2025	Total fund 2024
	£	£	£
Charitable activities	34,733	34,733	31,906
	-----	-----	-----

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	19,453	19,140
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11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	420	468
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12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Land, Courts, Clubhouse & Floodlights £
Cost	
At 1 Sep 2024	215,856
Additions	3,126

At 31 Aug 2025	218,982

Depreciation	
At 1 Sep 2024	93,443
Charge for the year	19,453

At 31 Aug 2025	112,896

Carrying amount	
At 31 Aug 2025	106,086

At 31 Aug 2024	122,413

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Loans	709	712
Accruals and deferred income	450	450
	-----	-----
	1,159	1,162
	-----	-----

15. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Loans	4,381	4,973
	-----	-----

16. Analysis of charitable funds

Unrestricted funds

	At 1 Sep 2024	Income	Expenditure	Transfers	At 31 Aug 2025
	£	£	£	£	£
General funds	125,129	24,304	(18,651)	(593)	130,189
	-----	-----	-----	-----	-----
	At 1 Sep 2023	Income	Expenditure	Transfers	At 31 Aug 2024
	£	£	£	£	£
General funds	115,318	27,004	(17,193)	—	125,129
	-----	-----	-----	-----	-----

Restricted funds

	At 1 Sep 2024	Income	Expenditure	Transfers	At 31 Aug 2025
	£	£	£	£	£
Energy Saving Trust	61,142	2,620	(16,082)	(657)	47,023
Restricted Donations	—	—	—	1,250	1,250
	61,142	2,620	(16,082)	593	48,273
	-----	-----	-----	-----	-----
	At 1 Sep 2023	Income	Expenditure	Transfers	At 31 Aug 2024
	£	£	£	£	£
Energy Saving Trust	58,803	17,052	(14,713)	—	61,142
Restricted Donations	—	—	—	—	—
	58,803	17,052	(14,713)	—	61,142
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17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	53,972	52,114	106,086
Current assets	76,666	1,250	77,916
Creditors less than 1 year	(449)	(710)	(1,159)
Creditors greater than 1 year	—	(4,381)	(4,381)
Net assets	130,189	48,273	178,462
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	55,586	66,827	122,413
Current assets	69,993	—	69,993
Creditors less than 1 year	(450)	(712)	(1,162)
Creditors greater than 1 year	—	(4,973)	(4,973)
Net assets	125,129	61,142	186,271
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