

# Arbroath Lawn Tennis Club

Scotland · Charity number SC040954

## Details

---

|            |                                           |
|------------|-------------------------------------------|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 2009-10-21                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

---

|         |                                                                     |
|---------|---------------------------------------------------------------------|
| Address | 3 Cotton of Colliston<br>Colliston<br>Arbroath<br>Angus<br>DD11 3RR |
|---------|---------------------------------------------------------------------|

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of public participation in sport'

**What the charity does:** Our tennis club is a community-based organisation that aims to promote participation in tennis and encourage an active, healthy lifestyle for people of all ages and abilities. The club is managed by a volunteer board and employs a qualified tennis coach to deliver professional coaching sessions for children and adults, providing opportunities for both beginners and experienced players to develop their skills in a supportive environment. Throughout the year, we organise a variety of activities including tournaments, holiday camps, and fundraising events to engage the local community and make tennis accessible to everyone. Funds raised are reinvested to maintain and improve our facilities, ensuring they remain affordable and inclusive for all members of the community. Our goal is to foster enjoyment, physical wellbeing, and community spirit through the sport of tennis, while providing a welcoming environment where everyone feels encouraged to participate.

**Beneficiaries:** 'Children or young people', 'No specific group, or for the benefit of the community'

**Objectives:** The main objective of the Club is to promote, foster and encourage public participation in the game of tennis hereinafter referred to as the 'sport'.

## Geography

---

- **Main operating location:** Angus
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £45,469 | £26,787     | -      | 0         |
| 2024-03-31 | £29,842 | £26,593     | -      | 1         |
| 2023-03-31 | £22,850 | £26,402     | -      | 0         |
| 2022-03-31 | £19,093 | £23,485     | -      | 0         |
| 2021-03-31 | £23,734 | £17,959     | -      | 0         |

---

# Accounts

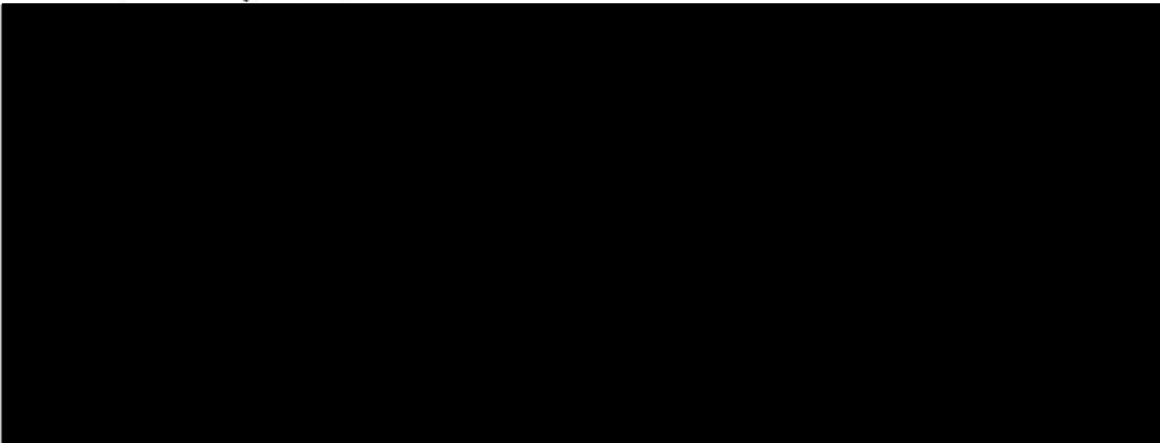
---

# TRUSTEES' ANNUAL REPORT

For the year ended 31 March 2025  
Arbroath Lawn Tennis Club (SC040954)

## 1. Reference and Administrative Information

Charity Name: Arbroath Lawn Tennis Club  
Scottish Charity Number: SC040954



## 2. Structure, Governance and Management

Arbroath Lawn Tennis Club is an unincorporated association governed by its constitution adopted by the membership. The club is managed by a volunteer Board of Trustees elected annually at the AGM. Trustees are responsible for strategic oversight, financial stewardship, safeguarding, and ensuring that the club continues to operate in accordance with charity law and OSCR guidance.

Day-to-day tennis activities, including coaching programmes, are delivered by a qualified tennis coach who is contracted by the club. Volunteers support coaching, maintenance, fundraising, and events throughout the year.

New trustees are provided with an induction covering the club's constitution, safeguarding policies, financial procedures, and OSCR requirements to ensure effective governance.

## 3. Objectives and Activities

The purposes of Arbroath Lawn Tennis Club are:

- To promote participation in the sport of tennis within Arbroath and the surrounding area.
- To encourage active, healthy lifestyles for people of all ages and abilities.
- To provide affordable access to high-quality tennis courts, coaching, and community programmes.
- To foster community spirit, wellbeing, and inclusiveness through sport.

To fulfil these charitable objectives, the club delivers:

- Weekly coaching sessions for children and adults.
- Holiday camps, open days, and community engagement events.
- Internal tournaments and friendly competitions.
- Fundraising events such as raffles, themed nights, and social activities.
- Opportunities for volunteers to contribute to club operations and maintenance.

The club aims to provide a welcoming and supportive environment for beginners, intermediate players, and competitive players alike.

## 4. Achievements and Performance

During the reporting year, Arbroath Lawn Tennis Club continued to grow and strengthen its position within the local community.

Key highlights include:

- A substantial increase in membership and monthly fee payment compliance, strengthening the club's recurring income.
- Delivery of junior and adult coaching programmes led by qualified coaches, supporting skill development for all levels.
- Successful summer camps and adult sessions generating additional income and providing accessible tennis opportunities.
- Engagement with local schools as part of a funded outreach initiative, introducing tennis to young people who may not otherwise access the sport.
- Improved facilities thanks to targeted maintenance and equipment upgrades funded through restricted grants.
- Well-attended fundraising events that strengthened the club's community connections while supporting financial sustainability.

Overall, the year saw strong participation and a growing sense of community within the club.

## 5. Financial Review

### Summary

The club began the year with an opening balance of **£7,799** and ended with **£26,481**, resulting in a surplus of **£18,682**.

### Income

Total income for the year was **£45,469**.

Key elements include:

- **Memberships and monthly fees:** Increased by approximately **£11,300** year-on-year due to improved collection processes and recovery of overdue payments.
- **Coaching programmes:** Around **£1,500** generated from summer camps and adult classes.

- **Grant funding: £2,500** received to support school programmes, equipment, and maintenance.
- **Fundraising events:** An additional **£2,500** raised through raffles, themed nights, and similar activities.

## **Expenditure**

Total expenditure for the year was **£26,787**.

Major costs include:

- **Coaching costs:** Up by approximately **£1,400**, reflecting a new retainer for the coach and payments to coaching assistants.
- **Schools programme: £270** spent from restricted grant funds, with **£730** remaining for future activity.
- **Equipment and clubhouse maintenance: £1,500** spent from restricted funds to support facility improvements.
- **Court maintenance:** Decreased by around **£1,500** compared to the previous year due to the coach taking on brushing duties, removing the need for external payments.

## **Overall Position**

The club remains in a healthy financial position, with strong cash reserves and improved operational sustainability. Grant funding has been used responsibly for its intended restricted purposes, and cost control remains effective.

## **6. Reserves Policy**

The trustees aim to maintain sufficient reserves to cover at least 3–6 months of core operating costs, ensuring financial stability in the event of unexpected income shortfalls. The current year-end balance meets this requirement. Any additional reserves will be reinvested into facility improvements, community programmes, and long-term development.

## **7. Plans for the Future**

For the coming year, Arbroath Lawn Tennis Club plans to:

- Continue expanding coaching programmes for juniors and adults.
- Increase participation through school partnerships, open days, and community outreach.
- Invest in ongoing facility maintenance and future capital improvement projects.
- Develop new fundraising initiatives and seek further grant opportunities to enhance accessibility.
- Support volunteer development to strengthen club operations and event delivery.

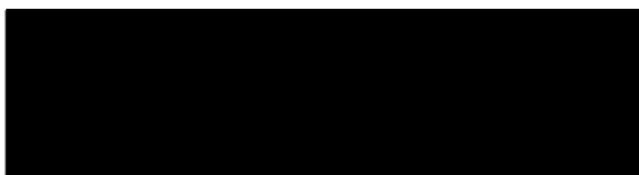
These plans support the charity's long-term goal of providing inclusive, affordable tennis opportunities for the community.

## 8. Statement of Trustees' Responsibilities

The trustees are responsible for ensuring that proper accounting records are kept, financial statements are prepared in accordance with relevant legislation and guidance, and that the charity is administered in line with its constitution and charitable purposes.

## 9. Approval of the Trustees' Annual Report

This Trustees' Annual Report was approved by the Board of Trustees and signed on its behalf by:



Date: 25/11/25



Date: 25/11/25

**Arbroath Lawn Tennis Club**  
**Receipts and Payments Account**  
**Year ended 31st March 2025**  
**Registered Charity SC040954**

|                                               | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>Funds<br>2024<br>£ |
|-----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Receipts</b>                               |                                    |                                  |                             |                             |
| Membership                                    | 12,902                             |                                  | 12,902                      | 7,768                       |
| Coaching                                      | 22,061                             |                                  | 22,061                      | 15,878                      |
| Visitors                                      | 80                                 |                                  | 80                          | 179                         |
| Fundraising                                   | 2,478                              |                                  | 2,478                       | 817                         |
| Grants                                        | 0                                  | 2,500                            | 2,500                       | 0                           |
| Bonus Ball                                    | 4,280                              |                                  | 4,280                       | 3,580                       |
| Open days/events                              | 363                                |                                  | 363                         | 365                         |
| Solar Panels                                  | 455                                |                                  | 455                         | 2                           |
| Team income                                   | 0                                  |                                  | 0                           | 378                         |
| Sponsorship                                   | 350                                |                                  | 350                         | 875                         |
| Miscellaneous Receipts                        | 0                                  |                                  | 0                           | 0                           |
| <b>Total Receipts</b>                         | <b>42,969</b>                      | <b>2,500</b>                     | <b>45,469</b>               | <b>29,842</b>               |
| <b>Payments</b>                               |                                    |                                  |                             |                             |
| Costs of generating funds                     | 1 20,790                           | 901                              | 21,691                      | 20,376                      |
| Clubhouse/Courts                              | 2 4,227                            | 869                              | 5,096                       | 6,217                       |
| <b>Total Payments</b>                         | <b>25,017</b>                      | <b>1,770</b>                     | <b>26,787</b>               | <b>26,593</b>               |
| Excess of Receipts over Payments for the year | <b>17,952</b>                      | <b>730</b>                       | <b>18,682</b>               | <b>3,249</b>                |
| <b>Transfers</b>                              | <b>0</b>                           | <b>0</b>                         | <b>0</b>                    | <b>0</b>                    |
| Excess of Receipts over Payments for the year | <b>17,952</b>                      | <b>730</b>                       | <b>18,682</b>               | <b>3,249</b>                |

**Statement of Balances**  
**At 31 March 2024**

|                                               | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|--------------------|
| <b>Bank &amp; Deposit Balances</b>            |                                    |                                  |                             |                    |
| Bank balances brought forward                 | 7,799                              | 0                                | 7,799                       | 4,550              |
| <b>Movement in year:</b>                      |                                    |                                  |                             |                    |
| Excess of Receipts over Payments for the year | 17,952                             | 730                              | 18,682                      | 3,249              |
| Bank balances carried forward                 | <b>25,751</b>                      | <b>730</b>                       | <b>26,481</b>               | <b>7,799</b>       |
| <b>Assets</b>                                 |                                    |                                  |                             |                    |
| Clubhouse and tennis pavillion                | <b>51,860</b>                      | <b>0</b>                         | <b>51,860</b>               | <b>51,860</b>      |
| <b>Liabilities</b>                            | <b>0</b>                           | <b>0</b>                         | <b>0</b>                    | <b>0</b>           |

The accounts were approved by the Committee on



President

Treasurer

Date

Date

1/11/25  
1/11/25

**Arbroath Lawn Tennis Club**  
**Year ended 31st March 2025**  
**Registered Charity SC040954**

**Notes to the Accounts**

**1. Movements in Funds**

|                            | At 1 April<br>2024<br>£ | Receipts<br>£ | Payments<br>£   | Transfers<br>£ | At 31 March<br>2025<br>£ |
|----------------------------|-------------------------|---------------|-----------------|----------------|--------------------------|
| <b>Unrestricted funds:</b> |                         |               |                 |                |                          |
| General Funds              | 7,799                   | 42,969        | (25,017)        | 0              | 25,751                   |
|                            | <u>7,799</u>            | <u>42,969</u> | <u>(25,017)</u> | <u>0</u>       | <u>25,751</u>            |
| <b>Restricted funds:</b>   | <u>0</u>                | <u>2,500</u>  | <u>(1,770)</u>  | <u>0</u>       | <u>730</u>               |
| <b>Total funds</b>         | <u>7,799</u>            | <u>45,469</u> | <u>(26,787)</u> | <u>0</u>       | <u>26,481</u>            |

|                              | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025 | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|------------------------|--------------------|
| <b>Analysis of Payments:</b> |                                    |                                  |                        |                    |

**1 Costs of generating funds**

|                     |               |            |               |               |
|---------------------|---------------|------------|---------------|---------------|
| Coaching Costs      | 15,474        | 270        | 15,744        | 14,060        |
| Bonus Balls         | 2,340         |            | 2,340         | 1,848         |
| League Fees         | 875           |            | 875           | 1,680         |
| Insurance           | 564           |            | 564           | 869           |
| Equipment           | 351           | 631        | 982           | 1,329         |
| Affiliation fees    | 420           |            | 420           | 405           |
| Hoodies             | 247           |            | 247           | 85            |
| Miscellaneous Costs | 519           |            | 519           | 100           |
|                     | <u>20,790</u> | <u>901</u> | <u>21,691</u> | <u>20,376</u> |

**2 Clubhouse/Courts**

|                   |              |            |              |              |
|-------------------|--------------|------------|--------------|--------------|
| Court Maintenance | 2,433        | 869        | 3,302        | 3,983        |
| Electricity       | 1,447        |            | 1,447        | 1,662        |
| Broadband         | 348          |            | 348          | 572          |
|                   | <u>4,227</u> | <u>869</u> | <u>5,096</u> | <u>6,217</u> |

## **Independent Examiner's Report to the Trustees of Arbroath Lawn Tennis Club**

I report on the accounts of the charity for the year ended 31st March 2025

### **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.

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.

### **Basis of independent examiner's statement**

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the



17/11/2025