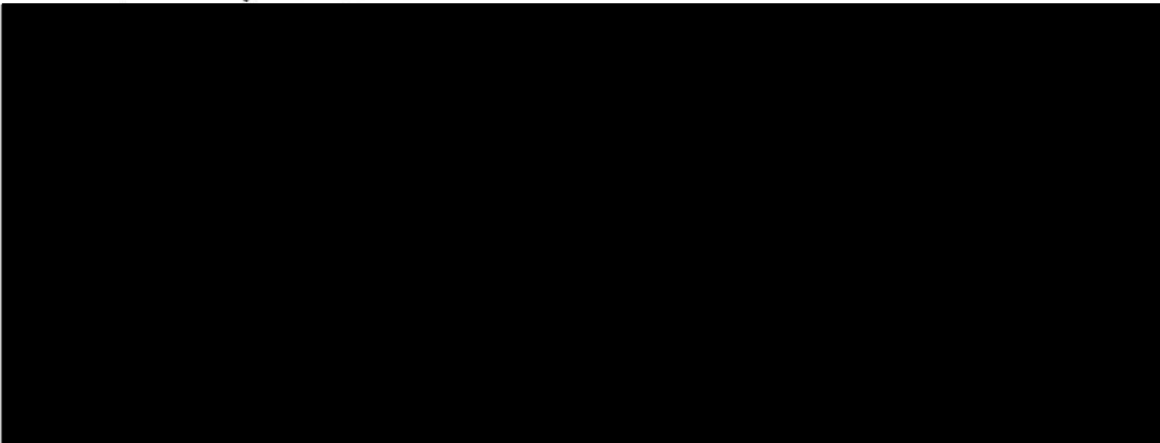


TRUSTEES' ANNUAL REPORT

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.

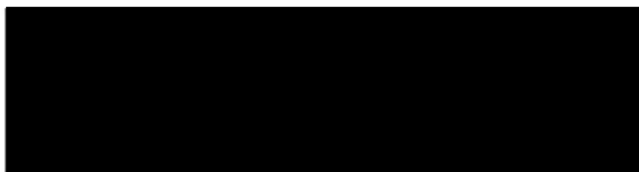
These plans support the charity's long-term goal of providing inclusive, affordable tennis opportunities for the community.

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 Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Receipts				
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
Total Receipts	42,969	2,500	45,469	29,842
Payments				
Costs of generating funds	1 20,790	901	21,691	20,376
Clubhouse/Courts	2 4,227	869	5,096	6,217
Total Payments	25,017	1,770	26,787	26,593
Excess of Receipts over Payments for the year	17,952	730	18,682	3,249
Transfers	0	0	0	0
Excess of Receipts over Payments for the year	17,952	730	18,682	3,249

Statement of Balances
At 31 March 2024

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

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 2024 £	Receipts £	Payments £	Transfers £	At 31 March 2025 £
Unrestricted funds:					
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>
Restricted funds:	<u>0</u>	<u>2,500</u>	<u>(1,770)</u>	<u>0</u>	<u>730</u>
Total funds	<u>7,799</u>	<u>45,469</u>	<u>(26,787)</u>	<u>0</u>	<u>26,481</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025	Total 2024 £
Analysis of Payments:				

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