

**Drumchapel Lawn Tennis Club**

**Trustees' Report and Financial Statements**

**For the Year Ended 30 September 2025**



**Drumchapel Lawn Tennis Club**  
**Report and Accounts for the Year Ended 30 September 2025**

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**Drumchapel Lawn Tennis Club**  
**Report and Accounts for the Year Ended 30 September 2025**

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**Reference and Administration Details**

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**Charity Name** Drumchapel Lawn Tennis Club

**Charity Number** SC041727

**Principal Address**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**Trustees**

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

**Bankers**

Bank of Scotland plc  
PO Box 1000  
BX2 1LB

**Independent Examiner:**

[REDACTED]  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

## **Trustees' Annual Report**

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The trustees present their report and annual accounts for the year ended 30 September 2025.

### **Structure, Governance and Management**

#### *Governing Document*

The charity is an unincorporated association. It is governed by its constitution which was adopted on 18th August 2010. The tennis club was granted charitable status by OSCR on 23rd August 2010.

#### *Trustee Recruitment and appointment*

The management committee, which normally meets on a monthly basis, are the charity's trustees. Membership of the management committee is open to all members of the club. Trustees are elected at the Annual General Meeting which is normally held in March. Under the constitution there must be a minimum of four and not more than twelve elected trustees. The trustees may co-opt a further three trustees if they consider it would be in the interests of the club to do so for a particular purpose.

#### *Charitable purposes*

Our purposes as recorded in our constitution are to provide for the advancement of public participation in sport with an emphasis on the sport of lawn tennis.

### **Achievements and Performance**

The club entered 6 gents, 3 ladies and 6 junior teams in summer leagues. Two Gents and Two Ladies over forties age teams and junior teams were entered in Autumn leagues. Two adult winter league teams and one under nines winter junior team were entered in various leagues. The club continued with active involvement with schools in Glasgow. The installation of LED floodlighting on court three increased use of this court. Security access locks fitted to courts has increased security on our artificial grass courts.

### **Financial Review**

#### *Reserves policy*

Our main source of income continues to be coaching sessions and subscriptions charged to members. The trustee's policy is to maintain reserves at around 3-4 months of normal running costs to meet commitments. For the year ended 30 September 2025 this amounted to £8,690. Also, to cover unexpected expenditure. A sinking fund to enable replacement of 3 Artificial Grass tennis courts in about 4 years' time is being set up. Reserves in both accounts were £36,708 which is well within the target range.

**Trustees' Annual Report**

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**Financial Review**

*Financial Results*

In the year to 30 September 2025 the charity generated a surplus of £6,492 (2024: deficit of -£18,573). At 30 September 2025 reserves stood at £36,708 (2024: £30,216) with all these being unrestricted.

**Key Management**

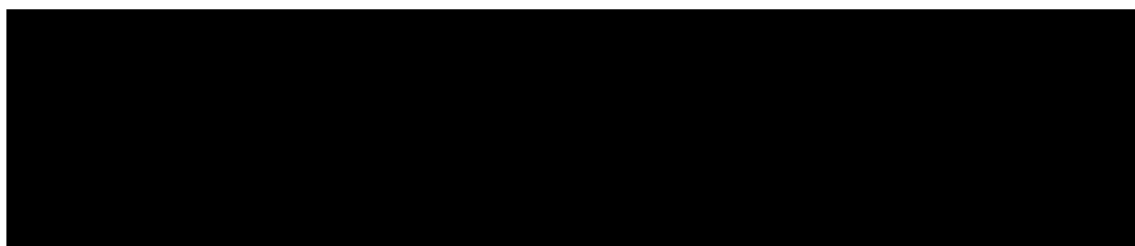
The key management personnel during the period were the board of trustees. No remuneration was received for this role as all board members give their time freely.

**Future Plans**

The trustees intend to continue and develop the service that the club provides for the whole community. We are actively expanding the current tennis coaching programme. We ran and offered "free" junior under 15 coaching sessions in January and February. Also "walk in" coaching sessions for adults on Monday evenings. Easter and Summer programmes i.e. "camps for kids" were organised. Ten qualified tennis coaches under the direction of our coach Kyla Sexton have been involved in coaching sessions at the club. The coaching programme has expanded in to eight primary schools involving Primary 4 children. Two of our junior members have been chosen for the West of Scotland County squad. Six senior gent's teams, three ladies and six junior teams were entered in West of Scotland Summer leagues. Two gents and two ladies' teams in over 40s autumn leagues plus various junior and cup competitions.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:



## Independent Examiner's Report

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Report to the trustees/members of	Drumchapel Lawn Tennis Club
Registered charity number	SC041727
Accounts of the charity for the Year	1 October 2024 to 30 September 2025
Set out on pages	7-11

### 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) 2005 Act 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:

My 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 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 the 2006 Accounts Regulations, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

Fellow of Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

**Drumchapel Lawn Tennis Club**  
**Report and Accounts for the Year Ended 30 September 2025**

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**Receipts and Payments Account**

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		<i>2025 Total</i>	<i>2024 Total</i>
<b>Receipts</b>	<i>Notes</i>	<i>£</i>	<i>£</i>
Other Income	3	119	-
Charitable Activities	4	34,576	33,320
Raising Funds	5	1,592	574
		<u>36,287</u>	<u>33,894</u>
<b>Payments</b>			
Charitable Activities Costs	6	29,795	52,467
<b>Net Receipts/-Payments</b>		<u><b>6,492</b></u>	<u><b>(18,573)</b></u>
<i>Funds Brought Forward</i>		30,216	48,789
<b>Funds Carried Forward</b>	10	<u><b>£36,708</b></u>	<u><b>£30,216</b></u>

The notes on pages 9 to 11 form an integral part of these accounts.

All income and expenditure arose in the Charity's only fund; the General Fund.

Drumchapel Lawn Tennis Club  
Report and Accounts for the Year Ended 30 September 2025

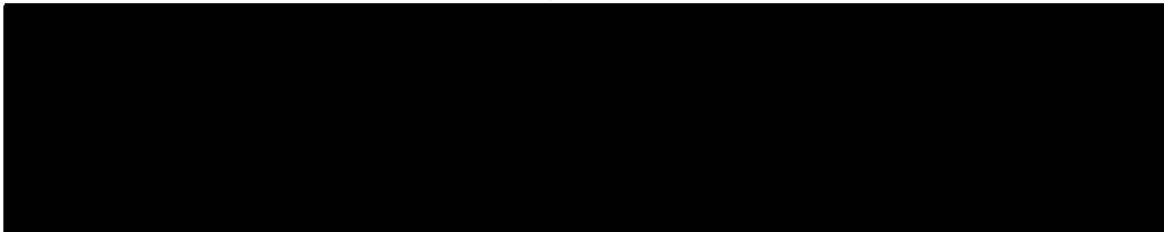
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Statement of Balances

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	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Opening Cash and Bank Balances	30,216	48,789
Surplus/-Deficit for the Year	<u>6,492</u>	<u>(18,573)</u>
Closing Cash and Bank Balances	<u>36,708</u>	<u>30,216</u>

Signed on behalf of the trustees:



**Drumchapel Lawn Tennis Club**  
**Report and Accounts for the Year Ended 30 September 2025**

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**Notes to the Accounts**

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**1. General Information**

Drumchapel Lawn Tennis Club ("the charity") is an unincorporated association governed by its constitution. It was registered as a charity in Scotland (registered number SC041727) on 23 August 2010. Its registered address is 70 Crawford Drive, Drumchapel, Glasgow, G15 6TR.

**2. Basis of Preparation**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**3. Other Income**

	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Fraud Refund	<u>119</u>	<u>-</u>

**4. Income From Charitable Activities**

	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Membership Fees	10,643	8,463
Coaching/Short Tennis	22,909	23,893
Floodlights	469	444
Hall Hire	80	50
T-shirts	170	190
Sunday Tournaments	305	250
Tennis Ball Recycling	-	30
	<u>34,576</u>	<u>33,320</u>

**5. Raising Funds**

	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Club Fundraising	<u>1,592</u>	<u>574</u>

**Drumchapel Lawn Tennis Club**  
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**Notes to the Accounts**

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<b>6. Charitable Activities Costs</b>	<i>2025</i>	<i>2024</i>
	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>
Insurance	1,068	1,017
Tennis WOS dues	560	2,656
Tennis Scotland	2,280	540
ClubSpark Licence	119	119
Electricity	2,880	1,191
Tennis Balls	574	927
Gardener Grounds	400	-
Improvement of Courts	-	14,778
Clubhouse	330	3,567
General Expenses	580	332
Coaching	21,004	27,340
	<u>29,795</u>	<u>52,467</u>

Note - Within the 2024 general expenses there are £193 of non charity costs as a result of the charity's bank being victim of fraudulent activity in the year. £119 was refunded by the Charity's insurance providers in the 2025 year and shown as other income.

**7. Related Party Transactions**

There were no related party transactions during the year (2024: nil)

**8. Other Assets**

	<b>Fund</b>	<b>Cost</b>
Tennis Pavilion	Unrestricted	3,315
Tennis Courts	Restricted	168,775
Equipment	Unrestricted	199
Fixtures and Fittings	Unrestricted	204
Tennis Pavilion upgrade	Restricted	19,194
Floodlights/courts	Unrestricted	300
		<u>191,987</u>

**9. Other Liabilities**

	<b>Fund</b>	<b>Cost</b>
New Courts	Restricted	<u>3,819</u>

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**Notes to the Accounts**

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<b>10. Funds Analysis</b>	<i>Opening Balance 1 Oct 24</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Closing Balance 30 Sep 25</i>
<b>Unrestricted</b>					
General	30,216	36,287	29,795	-	36,708

**Purposes of Funds**

General Fund - Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day to-to-day running of the Club.