

DARNHALL TENNIS CLUB
REGISTERED SCOTTISH CHARITABLE INCORPORATED ORGANISATION No. SC042021

ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2024

Trustees' Annual Report for the year							
Year start date				Year end date			
	Day	Month	Year		Day	Month	Year
From	1 st	January	2024	To	31 st	December	2024

Reference and administration details

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

Darnhall Tennis Club

SC042021

Orchard Place

Perth

Postcode PH2 0HS

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		President		
2				
3		Secretary		
4		Treasurer		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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
	Resigned 24/04/2024
	Appointed 24/04/2024, resigned 30/09/2024

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustees can be elected by the members at the Annual General Meeting or can be appointed by the board. All trustees retire at the Annual General Meeting but may be re-elected.

Objectives and activities

Charitable purposes

To promote community participation in healthy recreation for the benefit of the local community by the provision of facilities for playing tennis and by fostering and developing friendly competition with other tennis clubs.

Summary of the main activities in relation to these objects

The Club has been active in providing coaching sessions and court time for children of all ages and adults. The Club has entered teams in the different leagues at Perth and Kinross and Tayside levels to support competition. Court play for general public and social play are open and holiday camps have been offered.

Achievements and performance

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

The club has continued to encourage play by children and adults. Coaching sessions have been very successful. Public access to the courts has been maintained with the booking system open to anyone to pay and play. Club members both children and adult adults had the opportunity to play competitively in the main Tayside league and the local Perth and District league with mixed success. The club held an open day to publicise Tennis and encourage people to join. In advance we targeted major nearby housing new and old with an advertising campaign. With the Perthshire Brass Band and the Perth Beach volleyball Association we are developing the clubhouse for the benefit of all. The Club had 34 adult members (23 male, 11 female) and 24 junior members (18 male, 6 female) in the 2024/25 season.

Financial review

Brief statement of the charity's policy on reserves

The club retains as much cash reserves as possible to fund the future development of the club.

Details of any deficit

Donated facilities and services (if any)

The club is indebted to the many members who help to run the club. Such services are not remunerated but are greatly appreciated by the board.

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Trustee	
Date	29 September 2025	

Receipts and payments accounts						
For the year from	Year start date			to	Year end date	
	01	January	2024		31	December 2024

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 £
A1 Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	148				148	134
Rents from land & buildings					-	-
Gross receipts from other charitable activities	6,832				6,832	5,374
					-	-
A1 Sub total	6,980	-	-	-	6,980	5,508
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	6,980	-	-	-	6,980	5,508
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	8,868				8,868	5,853
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	55				55	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	8,923	-	-	-	8,923	5,853
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	8,923	-	-	-	8,923	5,853
Net receipts / (payments)	(1,943)	-	-	-	(1,943)	(345)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,943)	-	-	-	(1,943)	(345)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current year to nearest £	Total last year to nearest £
B1 Cash funds	Cash and bank balances at start of year	23,919	-			23,919	24,264
	Surplus / (deficit) shown on receipts and payments account	(1,943)				(1,943)	(345)
						-	
						-	
	Cash and bank balances at end of year	21,976	-	-	-	21,976	23,919
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None			
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Equipment	Unrestricted fund		864	410
	Sundry debtors	Unrestricted fund		2,212	1,318
		Total	-	3,076	1,728

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Sundry creditors	Unrestricted fund	1,430	1,910
		Total	1,430	1,910

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

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

Signature

Print Name

Date of approval

	29-Sep-2025

Section C Notes to the Accounts

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

There were no restricted funds in 2024.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

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)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Perth & Kinross Council Common Good Fund	-	-	-	-
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Members' subscriptions	3,924				3,924	3,830
Hire of courts	962				962	810
Sales of floodlight tokens	642				642	134
Contribution received for clubhouse expenses	1,304				1,304	600
Total	6,832	-	-	-	6,832	5,374

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rent	85				85	85
Electricity	4,128				4,128	2,817
Maintenance	1,684				1,684	1,422
Coach training	-				-	-
Affiliation fees	1,041				1,041	575
Open day expenses	-				-	177
Tennis balls	769				769	433
Marketing and development	-				-	28
Sundry expenses	40				40	-
Cleaning	395				395	-
Equipment	726				726	316
Total	8,868	-	-	-	8,868	5,853

Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

Signed:

Name:
Relevant professional
qualification(s) or body
(if any):

Address:

Independent examiner's report on the accounts

Darnhall Tennis Club

SC042021

Year start date

Day

Month

Year

1st

January

2024

to

Year end date

Day

Month

Year

31st

December

2024

5 to 8

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.

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.

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
 - to 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:

29 September 2025