

BLAIRGOWRIE NEW TENNIS CLUB

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BLAIRGOWRIE NEW TENNIS CLUB

ACCOUNTS

FOR YEAR ENDED 31 DECEMBER 2025

BLAIRGOWRIE NEW TENNIS CLUB

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BLAIRGOWRIE NEW TENNIS CLUB

Reference and Administration Details

DIRECTORS:	Mrs S Whiteford Mrs A Smith Mr G Walker Mrs A Hunter
SECRETARY:	Mr R Exell
REGISTERED OFFICE:	Rosemount Park BLAIRGOWRIE Perthshire PH10 6TZ
Scottish Charity Number	SC042379
Company Registration Number	SC400468
Bankers	Royal Bank of Scotland High Street Blairgowrie PH10 6AD United Trust Bank One Ropemaker Street London EC2Y 9AW Cambridge & Counties Bank Charnwood Court 5B New Walk Leicester LE1 6TE HTB 55 Bishopgate London EC2N 3AS
Independent Examiner	Claire Galloway B. Acc (Hons)

Blairgowrie New Tennis Club

Report of the Directors

The board submits its annual report together with accounts for the year ended 31st December 2025

Structure, Governance and Management

Blairgowrie New Tennis Club is a registered charity, and was incorporated as a private company limited by guarantee 27th May 2011

The directors are as stated on page 2. All the directors are volunteers and no director received any remuneration or expenses during the year. One third or such number as closest to one third of the committee will retire each year but will be eligible for re-election.

Objectives and Activities

The principal activity of the company was to the promotion of Tennis and other related sporting activities in Blairgowrie area. The club has built 5 all weather floodlit courts at the J. J. Coupar Recreation Park. and is looking for funding to build a clubhouse.

Achievements and Performance

The Council and SSEN provided support for summer camps and these were successful with lots of new children playing tennis. Club afternoons continue to be popular social events and a matches were organised on Tuesday and Thursday evenings. League matches are played on Mondays, Tuesdays and Thursdays. Cardio and walking tennis continue to be popular. Social afternoon tennis is very active and people can be seen at the courts most days

Financial Review

The financial results for the year are set out on pages 5 to 9.

The reserves of the company are held in the Royal Bank of Scotland, UTB and Cambridge and Counties Bank

The Board consider that the state of affairs of the Company is satisfactory.

ON BEHALF OF THE BOARD:


Gordon Walker - Treasurer

Date:- 17/8/26

BLAIRGOWRIE NEW TENNIS CLUB

Independent Examiner's Report to the Directors

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations. 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

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:
 - a. • to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - b. • to prepare accounts which accord with the accounting records and comply with the Regulation 8 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.


Independent Examiner
CLAIRE GALLOWAY

Date 17/08/2026

BLAIRGOWRIE NEW TENNIS CLUB

**Statement of Financial Activities and Income & Expenditure Account
For The Year Ending 31st December 2025**

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes				
Income and Endowments from:					
Other trading activities	2		5,700	5,700	37,550
Investments - bank interest		8,354		8,354	3,906
Charitable activities	3	16,706		16,706	17,133
Total Income and endowments		25,060	5,700	30,760	58,589
Expenditure on					
Charitable activities	4	9,701	2,465	12,166	15,478
Total Resources Expended		9,701	2,465	12,166	15,478
Net movement in funds		15,359	3,235	18,594	43,111
Reconciliation of Funds					
Amortisation of restricted fund - depreciation			-19,293		
Total funds brought forward		157,521	422,893	580,414	599,707
Outstanding liabilities	6 -	15,028			
Total funds carried forward		157,852	406,835	599,008	556,596

BLAIRGOWRIE NEW TENNIS CLUB
Balance Sheet
as at December 2025

		2025	2024
	Notes	£	£
FIXED ASSETS:	6	301,797	336,118
CURRENT ASSETS:			
Debtors			
Cash and bank	RBS	7,868	6,311
	No 2	84,990	67,952
	HTB	-	0
	United Trust	85,000	85,000
	Cambridge and Counties	85,000	85,000
	Cash	-	178
		<u>262,859</u>	<u>244,441</u>
CURRENT LIABILITIES:			
Creditors: amounts falling due within the year	7	<u>31</u>	<u>145</u>
Net Current Assets		262,890	244,296
Total Net Assets		<u><u>564,687</u></u>	<u><u>580,414</u></u>
Capital and Reserves			
General reserves		157,852	157,521
Designated Funds			
Restricted funds	New Premises	<u>406,835</u>	<u>422,893</u>
		<u><u>564,687</u></u>	<u><u>580,414</u></u>

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting periods and for the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small companies regime.

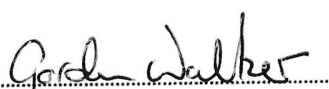
The accounts have been prepared by the board of directors and signed on its behalf on 18/5/26 (date)



 Mrs Ailsa Smith



 Mrs A Hunter



 Mr Gordon Walker

BLAIRGOWRIE NEW TENNIS CLUB

Notes to the Accounts

The notes form part of these financial statements

1 ACCOUNTING POLICIES

(a) Basis of accounting

The accounts are prepared under the historical cost conventions, in accordance with applicable Accounting Standards, the 2005 Statement of Recommended Practice and the Charities Accounts (Scotland) Regulations 2006

There is no difference between the surplus on ordinary activities in the Statement of Financial Activities and its historical cost equivalent.

(b) Acquisitions and Disposals

The charity has neither acquired nor commenced any new business activities during the period nor has it discontinued any operations or activities.

© Cash flow statement

The charity has taken advantage of the provisions of FRS 102 SORP and has not prepared a cash flow statement.

(d) Corporation Tax and VAT

The company has charitable status and is exempt from Corporation Tax on the income it has received.

The company is not registered for VAT and therefore expenditure is shown inclusive of VAT.

(e) Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land & Buildings	4.00%
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BLAIRGOWRIE NEW TENNIS CLUB

Notes to the Accounts (continued)

2) Other trading activities	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Grants Energy Scotland LED Lights Grant/Loan			0	35,000
Perth and Kinross Council		3,500	3,500	2,550
SSEN		2,200	2,200	
Donations			0	0
	0	5,700	5,700	37,550

3) Income from charitable activities	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Tennis Club Fundraising	5,018		5,018	5,950
Income from Subscriptions	9,794		9,794	6,782
Visitors Fees	1,519		1,519	503
Tennis Balls	-		-	38
Lights	375		375	475
Match Fees	-		-	240
Level 1 course Tennis Scotland			-	-
Sat tennis			-	-
Use of the Courts			-	-
Merchandise	-		-	-
	16,706	-	16,706	13,988

4) Expenditure on charitable activities	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Tennis Balls	-		-	427
League Fees	1,035		1,035	980
Light and Water	931		931	852
New Trophies	-		-	-
Repairs & maintenance	326		326	250
Engraving	-		-	135
Insurance	1,439		1,439	1,275
Fundraising	2,144		2,144	2,874
Professional Fees	-		-	4,502
LTA Loan	2,000		2,000	2,000
Water Supply				
Sundries	108		108	123
SSEN		2,465	2,465	
Perth and Kinross Council	-		-	962
Light replacement repayments	1,718		1,718	1,098
	9,701	2,465	10,448	15,478

BLAIRGOWRIE NEW TENNIS CLUB

Notes to the Accounts (continued)

6) Fixed assets

COST	Land & Buildings
At 1 January 2025	£ 482,329
	-
At 31 December 2025	<u>£ 482,329</u>
DEPRECIATION	
At 1 January 2025 (total to date)	£ 146,211
Charge for year	£ 19,293
At 31 December 2025 (total to date)	<u>£ 165,504</u>
NET BOOK VALUE	
At 1 January 2025	£ 336,118
At 31 December 2025	£ 316,825
LTA Loan Liability as of Dec 2025	-£ 3,000
Energy Trust Scotland LED Loan as of Dec 2025	-£ 12,028
	<u>£ 301,797</u>

(7) Creditors due

	2025	2024
Accruals	0	65
Key Deposits	31	80
	<u>31</u>	<u>145</u>

8) Employees

The club does not employ any staff

9) Company Limited by Guarantee

Each Member of the Company undertakes to contribute up to £1 to the assets of the Company in the event of its being wound up while he is a Member, or within one year after he ceased to be a Member for payments of the debts and liabilities of the Company contracted before he ceased to be a Member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves.