

Glenfarg Tennis Club SCIO
Annual Report and Financial Statements
for the year ended
30 September 2025

Charity Number SC045991 (Scotland)

Glenfarg Tennis Club SCIO

Charity Number SC045991

**Annual Report and Financial Statements
For the year ended 30 September 2025**

Contents

	Page
Charity Information	1
Trustees' Annual Report	2 - 3
Independent Examiner's Report	4
Statement of Receipts and Payments	5
Statement of Balances	6
Notes to the Financial Statements	7

Glenfarg Tennis Club SCIO

Charity Number SC045991

Charity Information

For the year ended 30 September 2025

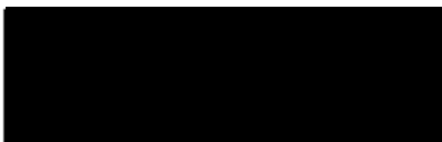
Reference and Administration Details

Registered Charity Name Glenfarg Tennis Club SCIO

Charity Registration Number SC045991

Principal Office Braefauld
Duncrevie
Perth & Kinross
PH2 9PD

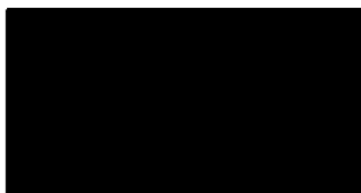
Trustees



Bankers

The Co-Operative Bank
PO Box 250
Skelmersdale
Lancashire
WN8 6WT

Independent Examiner



Glenfarg Tennis Club SCIO

Charity Number SC045991

Trustees' Annual Report

For the year ended 30 September 2025

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 30 September 2025. The financial statements have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 17 September 2015. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on 17 September 2015. It has a single tier structure outlined by its constitution and as such the Trustees are members of the charity.

Appointment of Trustees

Trustees are elected from the membership of the club at the annual general meeting. There must be a minimum of three and a maximum of eleven Trustees. At each annual general meeting, all of the charity Trustees must retire from office but may then be re-elected. The Trustees hold regular meetings and are responsible for the activities of the club including monitoring and controlling its financial position.

Objectives and activities

Charity Purposes

Glenfarg Tennis Club has three main objectives:

- To provide facilities and equipment for playing tennis as a means of promoting community participation in healthy recreational activity amongst the inhabitants of Glenfarg and the surrounding areas.
- To advance public participation in sport through the provision of recreational facilities.
- To provide a programme of tennis activities, for all levels of ability, with the object of improving the conditions of life for those who wish to participate.

Activities

The charity organises weekly club nights throughout the playing season where members of all abilities are welcome to play social tennis. Coaching is also organised for adults and juniors in different groups by ability. Tennis camps are arranged during school holidays for Primary and Secondary age school children. The club also enters teams in local leagues to encourage competitive tennis. Throughout the year, social and fund-raising activities are held such as ceilidhs and quizzes.

Glenfarg Tennis Club SCIO

Charity Number SC045991

Trustees' Annual Report

For the year ended 30 September 2025

Achievements and performance

Down at the courts things are ticking over quite nicely. A trickle of new members and our new twice a week format of having named pairs seems to be maintaining people's interest more than just turning up to see what happens. We also have some younger players who have come through the coaching system and are now grown up and skilled enough to join our games, which gives everyone more fun and variety.

Our women gave up league tennis in favour of internal matches; however, the men continue to compete in Perth and District league matches which take them away from home turf, but thankfully not as far as Lundin Links and Montrose as they had experienced last year.

The club is in a healthy condition. Thanks to the members carrying out £600 of club maintenance in house, we have saved at least £1000 of expenses. The books have been expertly and thoroughly kept by our new Treasurer and the clubhouse has been respectfully used by all-comers. All-in-all we have had a good, enjoyable and competitive year of tennis.

Happy as we are with our games and membership, there is always room for new players to come along and join us. New members vouch how much they get out of it; not just the tennis, but the exercise, the camaraderie and the social friendships too, so we intend to try and build on this over the next year with a drive to attract more new members and income.

Glenfarg Tennis Club SCIO

Charity Number SC045991

Trustees' Annual Report (continued)

For the 30 September 2025

Financial review

In the year ended 30 September 2025, the charity recorded a deficit of £372 (2023/24 deficit £78). Total income was £1993, down by £345 (£2338). Membership income was static at £1565 (+£10) but there was a reduction in additional income from grants, social fundraising and miscellaneous. Expenditure was slightly reduced at £2365 (-£51). Electricity was lower than 2023/24 (£427 vs £608) and entry fees lower by £195, but maintenance costs increased to £653 from £115.

Reserves policy

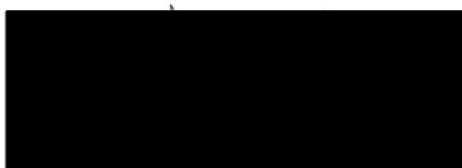
The Trustees continuing financial objective is to avoid a deficit on normal operations and to therefore make a small surplus on unrestricted funds. Restricted fund income from grants and associated expenditure may result in a surplus or deficit arising in an accounting period depending on when funding is received or payments are made. Where such timing differences arise, the intention will be that available bank and cash balances shall not fall below annual unrestricted fund expenditure in the previous accounting year.

Plans for future period

The Trustees intend to continue to develop the activities of Glenfarg Tennis Club and to work towards the charity's objectives. The improvement and renewal of the court surfaces is an ambition of the club which will require significant funds. These funds will be sought both from the current unrestricted reserves of the charity, its fundraising activities and from sources of grant income and other external funding.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's Trustees



Date: 15-2-26

Glenfarg Tennis Club SCIO

Charity Number SC045991

Independent Examiner's report to the Trustees of Glenfarg Tennis Club SCIO For the year ended 30 September 2025

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 5 to 7.

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

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 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:

14/2/26

Glenfarg Tennis Club SCIO
Charity Number SC045991

Statement of Receipts and Payments
For the year ended 30 September 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year ended 30 September 2025 £	Total Funds Year ended 30 September 2024 £
Receipts					
Receipts from charitable activities:					
Membership / Entry Fees		1,565	-	1,565	1,555
Visitors & Lights		187	-	187	153
Social/Fundraising		241	-	241	350
Misc Income		0	-	0	100
Grant Income	3	0	0	0	180
Total receipts		1,993	0	1,993	2,338
Payments					
Cost of charitable activities					
Membership / Entry Fees		460	-	460	655
Maintenance & Repairs		653	-	653	115
Equipment / Balls		174	0	174	390
Electricity		427	-	427	608
Coaching / Camps		0	-	0	0
Insurance		514	-	514	485
Rent		50	-	50	50
Stationery / Supplies		11	-	11	0
Engraving		76	-	76	113
Social/Fundraising		0	-	0	0
Misc Expenditures		0	-	0	0
Total payments		2,365	0	2,365	2,416
Surplus / (deficit) for the period		(372)	0	(372)	(78)
Surplus / (deficit) for the period		(372)	0	(372)	(78)

The accounting notes on page 7 form part of these financial statements.

Glenfarg Tennis Club SCIO
Charity Number SC045991

Statement of Balances
As at 30 September 2025

	Unrestricted Funds	Restricted Funds	Total Funds Year ended 30 September 2025	Total Funds Year ended 30 September 2024
	£	£	£	£
Opening cash at bank and in hand	14,137	0	14,137	14,187
Surplus / (Deficit) for the period	(372)	0	(372)	(78)
Closing cash at bank and in hand	<u>13,765</u>	<u>0</u>	<u>13,765</u>	<u>14,110</u>

Bank and Cash Balances

Cash in hand	394	467
Bank deposit account	13,298	13,670
Closing cash at bank and in hand	<u>13,693</u>	<u>14,137</u>

These financial statements were approved by the trustees and are signed on their behalf by:



Chairperson

Date:

15-2-26

The accounting notes on page 7 form part of these financial statements.

Glenfarg Tennis Club SCIO

Charity Number SC045991

Notes to the financial statements

For the year ended 30 September 2025

1 Basis of accounting

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

2 Nature and purpose of funds

Unrestricted funds may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise where specified by the donor or when funds are raised for specific purposes.

3	Grants Received	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	Year ended 30 September 2025 £	Year ended 30 September 2024 £
	Electricity		-	0	0
	Foundation Scotland	-	0	0	180
	Total	-	0	0	180