

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

Charity Number SC047926 (Scotland)

Tayport Tennis Club

Charity Number SC047926

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

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Tayport Tennis Club
Charity Number SC047926

Charity Information
For the year ended 30 September 2025

Reference and Administration Details

Registered Charity Name Tayport Tennis Club

Charity Registration Number SC047926

Principal Office

Trustees



Bankers

Virgin Money UK plc
7/8 High Street
Dundee
Tayside
DD1 1SS

Independent Examiner



Tayport Tennis Club

Charity Number SC047926

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 13 November 2017. 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 13 November 2017. 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 twelve 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

Tayport Tennis Club has the main objectives:

- The advancement of public participation in sport through the provision of recreational facilities.
- To provide coaching and facilities for participating in Lawn Tennis
- To advance the education of children, young people and adults through the provision of such coaching opportunities to engage in the study, practice and teaching of all aspects of lawn tennis, to develop their physical capabilities, health and wellbeing in order to improve the conditions of life.

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 quiz nights.

Achievements and performance

Tayport Tennis Club membership numbers increased from last year up 6 : +6 adults, +3 juniors and -3 tiger, resulting in membership income increasing by £351. The club managed to offer a full programme of social tennis and junior coaching. Tennis Tayside league matches for all categories started in April ; one team was entered into the Mens' Singles League and one team was entered into the Mens' Singles/Doubles League. No junior teams were entered into the leagues, but some juniors played in the Mens' leagues. The ClubFife Activity Provider Team at Fife Council continued communicating with Tayport Tennis Club about working with the community and primary school. The club held two fundraising quiz nights November 2024 and April 2025 and an Open Day in April 2025.

Tayport Tennis Club

Charity Number SC047926

Trustees' Annual Report (continued)
For the year ended 30 September 2025

Financial review

In the year ended 30 September 2025 the charity made a deficit of £4,957. This can be split into a £1,043 unrestricted surplus for the year and grant expenditure of £6,000 restricted funds. Cost of charitable activities decreased by £971 to £2,938 from £3,909 ; rent increased by £94 ; electricity increased by £51 with the 15 month contract ending April and being replaced by a 24 month contract to June 2026 ; water decreased by £994 due to receiving a Business Stream charitable exemption so costs £0 from £759 and a compensation refund of £235 in April 2025 received relating to a burst pipe December 2023 ; equipment decreased by £270 to £160 from £430 relating to one net being purchased. Maintenance and repair costs increased by £21,528 to £23,272 from £1,744, with £21,518 restricted expenditure relating to the LED floodlight project which was completed December 2024 and fully funded by grant income, court maintenance remained at £1574 and clubhouse pat testing increased by £10 to £180. Entry fees increased by £30: Tennis Tayside entry was one mens' singles/doubles team increasing by £15 to £55 ; with the LTA Venue Registration increasing by £15 to £420. Membership income was £2,993 this year, an increase of £351 and membership numbers increased by 6 people. Contributions from day members and honesty box was £640, a decrease of £462. Hire of courts was £315, compared to last year £190. Fundraising was £913, an increase of £182 with two quiz nights raising £906 ; easyfundraising and donations £17 ; less deposits of £10 for a ceilidh to be held February 2025 which was cancelled. Gift Aid Income increased to £102 from £101. Grant and donations income was £15,900 this year which was received in October. This can be split into £382 unrestricted and £15,518 restricted received towards the £21,518 LED floodlight project which was completed December 2024. The floodlights were replaced due to being over 20 years old and unrepairable. The LED floodlight project was fully funded by grant income, as £6,000 was received September 2024. There is still £200 restricted income from donations to be spent on junior coaching equipment.

Reserves policy

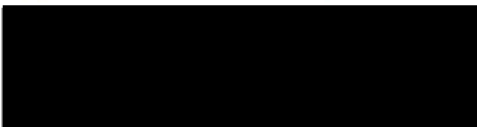
The trustees continuing financial objective is to avoid a deficit on normal operations and to therefore make a small surplus on unrestricted funds. Tayport Tennis Club has a balance of £200 restricted funds as at 30th September 2025. Restricted fund income and grants and associated expenditure may result 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 Tayport Tennis Club and to work towards the charity's objectives. The improvement and renewal of the court surfaces is an approaching 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



Chairperson

Date: 26/1/2026

Tayport Tennis Club

Charity Number SC047926

Independent Examiner's report to the Trustees of Tayport Tennis Club 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: 26th JANUARY 2026

Tayport Tennis Club

Charity Number SC047926

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

		Unrestricted Funds	Restricted Funds	Total Funds Year ended 30 September 2025	Total Funds Year ended 30 September 2024
	Notes	£	£	£	£
Receipts					
Membership fees		2,993	-	2,993	2,642
Match fees		168	-	168	192
Contributions for court lighting usage		192	-	192	90
Contributions for day members & honesty box		640	-	640	1,102
Grant Income & donations	3	382	15,518	15,900	6,000
Gift aid income		102	-	102	101
Fundraising and social events		913	-	913	731
Hire of courts		315	-	315	190
Key deposits & misc		30	-	30	20
Total receipts		5,735	15,518	21,253	11,068
Payments					
Cost of charitable activities	4	2,938	-	2,938	3,909
Maintenance and repair costs	4	1,754	21,518	23,272	1,744
Total payments		4,692	21,518	26,210	5,653
Surplus / (deficit) for the period		1,043	(6,000)	(4,957)	5,415

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

Tayport Tennis Club

Charity Number SC047926

Statement of Balances

As at 30 September 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Opening cash at bank and in hand	11,369	6,200	17,569	12,154
Surplus / (Deficit) for the period	1,043	(6,000)	(4,957)	5,415
Closing cash at bank and in hand	<u>12,412</u>	<u>200</u>	<u>12,612</u>	<u>17,569</u>

Bank and Cash Balances

Bank deposit account	12,612	17,569
Closing cash at bank and in hand	<u>12,612</u>	<u>17,569</u>

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



Chairperson

Date:

26/1/2026

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

Tayport Tennis Club

Charity Number SC047926

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.

A £6,000 grant received September 2024 and £15,518 grants received October 2024 for the LED floodlight project was spent in December 2024 when the £21,518 LED floodlight project was completed.

A £200 donation received during 2021 has still to be spent on junior coaching.

3 Grants Received	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			Year ended	Year ended
			30 September 2025	30 September 2024
	£	£	£	£
Awards For All - Floodlight Project	-	-	-	6,000
Tay Charitable Trust - Floodlight Project	-	1,500	1,500	-
Tayport Charity Shop - Floodlight Project	382	218	600	-
Royal British Legion Scotland (Tayport Branch), whose fund is managed by Fife Council - Floodlight Project	-	10,000	10,000	-
Fife Council - Floodlight Project	-	3,800	3,800	-
Total	382	15,518	15,900	6,000

4 Cost of Charitable Activities	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
			Year ended	Year ended
			30 September 2025	30 September 2024
	£	£	£	£
Entry fees	590	-	590	560
Maintenance & repairs	1,754	21,518	23,272	1,744
Electricity	628	-	628	577
Equipment & balls	160	-	160	430
Water	(235)	-	(235)	759
Insurance	208	-	208	165
Rent	1,501	-	1,501	1,407
Trophy engraving	73	-	73	-
Misc	13	-	13	11
Total	4,692	21,518	26,210	5,653

