

REGISTERED CHARITY NUMBER: SC051268

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025
FOR
ROTHES TENNIS CLUB 2021**

Goldwells
Wards House
Wards Road
Elgin
Moray
IV30 1NL

ROTHES TENNIS CLUB 2021

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FOR THE YEAR ENDED 31ST DECEMBER 2025**

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ROTHES TENNIS CLUB 2021
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our purposes as recorded in our constitution are:-

- a To promote, foster and encourage public participation in the game of tennis.
- b To promote, organise and carry out social and recreational activities with emphasis on family participation in connection herewith

In furtherance of the above, the Club will:-

- a Increase the number of junior, intermediate, senior and family members.
- b Acquire, erect, form, lay-out, manage and administer grounds, courts, clubhouse and facilities associated herewith.
- c Affiliate to the Highlands District Lawn Tennis Association, Tennis Scotland and the Lawn Tennis Association and comply with and uphold throughout the association their rules and regulations to which they are affiliated.
- d Enter upon leases, sub-let and acquire heritable property and seek to raise loans in order to help finance any project relating to the courts, the clubhouse or any land in the club's lease and generally do all such things as are incidental or conducive to the continuance and development of such activities or the attainment of such objects.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The various activities and achievements during the year included the following;

- a) Due mainly to a drop in the number of adults joining the club in 2025, total membership fell again.
- b) We ran successful Fundraisers: three Coffee Mornings, a Race Night, and the Monthly Draw.
- c) The club had two teams competing in each of the Senior Leagues. We also had teams in the 14s, 12s, 10s, 9s, and 8s age group competitions.
- d) The 8 & Under team won their league, defeating Bellfield Park (Inverness) in the semi final, and Elgin in the Final.
- e) We had to replace several of the floodlights in early 2025. Metal Halide lamps are hard to source, so we are thinking of changing to LED.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Club is a Scottish Charitable Incorporated Organisation. The Club became a SCIO on 16th September 2021

Recruitment and appointment of new trustees

All of the Club's trustees are appointed or re-appointed by the members at our annual general meeting which is held in March or April each year. The Trustees are commonly known as the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051268

Principal address

9 Green Street
Rothes
Moray
AB38 7BD

ROTHES TENNIS CLUB 2021

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Trustees

H McBain Secretary/Treasurer
M Fraser Chairperson
P Scott Vice Chairperson
H Tawse
S Allan
L Anderson
G Logan (resigned 10/3/25)
L Meldrum (resigned 10/3/25)
E Robertson
M Turner
I Blackhall
H Banks (appointed 10/3/25)
K Malcom (appointed 10/3/25)

Independent Examiner

Melanie Francis ACCA
Goldwells
Wards House
Wards Road
Elgin
Moray
IV30 1NL

Approved by order of the board of trustees on29.3.26..... and signed on its behalf by:



.....
M Fraser - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ROTHES TENNIS CLUB 2021**

I report on the accounts for the year ended 31st December 2025 set out on pages four to nine.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 view given by the accounts.

Independent examiner's statement

In connection with 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 to comply with 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.



Melanie Francis ACCA
The Association of Chartered Certified Accountants

Goldwells
Wards House
Wards Road
Elgin
Moray
IV30 1NL

Date: 13/4/2026

ROTHES TENNIS CLUB 2021

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

					2025	2024
	Notes	Unrestricted funds £	Restricted funds £	The Rothes Council £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM						
Donations, grants and legacies	2	13,035	-	-	13,035	58,405
Other trading activities	3	11,516	-	-	11,516	11,645
Investment income	4	184	-	-	184	73
Total		<u>24,735</u>	<u>-</u>	<u>-</u>	<u>24,735</u>	<u>70,123</u>
EXPENDITURE ON						
Raising funds		1,631	-	-	1,631	2,027
Charitable activities						
General activities		544	-	-	544	514
Other		20,394	-	-	20,394	76,686
Total		<u>22,569</u>	<u>-</u>	<u>-</u>	<u>22,569</u>	<u>79,227</u>
NET INCOME/(EXPENDITURE)		2,166	-	-	2,166	(9,104)
RECONCILIATION OF FUNDS						
Total funds brought forward		26,411	-	-	26,411	35,515
TOTAL FUNDS CARRIED FORWARD		<u>28,577</u>	<u>-</u>	<u>-</u>	<u>28,577</u>	<u>26,411</u>

The notes form part of these financial statements

ROTHES TENNIS CLUB 2021

BALANCE SHEET 31ST DECEMBER 2025

					2025	2024
	Notes	Unrestricted funds £	Restricted funds £	The Rothes Council £	Total funds £	Total funds £
CURRENT ASSETS						
Debtors	6	8,613	-	-	8,613	-
Cash at bank		19,964	-	-	19,964	26,411
		<u>28,577</u>	<u>-</u>	<u>-</u>	<u>28,577</u>	<u>26,411</u>
NET CURRENT ASSETS		<u>28,577</u>	<u>-</u>	<u>-</u>	<u>28,577</u>	<u>26,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>28,577</u>	<u>-</u>	<u>-</u>	<u>28,577</u>	<u>26,411</u>
NET ASSETS		<u>28,577</u>	<u>-</u>	<u>-</u>	<u>28,577</u>	<u>26,411</u>
FUNDS	7					
Unrestricted funds					<u>28,577</u>	<u>26,411</u>
TOTAL FUNDS					<u>28,577</u>	<u>26,411</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29-3-26 and were signed on its behalf by:


M Fraser - Trustee

ROTHES TENNIS CLUB 2021

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. DONATIONS, GRANTS AND LEGACIES

	2025	2024
	£	£
Donations	574	1,809
Grants	12,461	56,596
	<u>13,035</u>	<u>58,405</u>

ROTHES TENNIS CLUB 2021

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST DECEMBER 2025**

2. DONATIONS, GRANTS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Edrington	10,461	28,896
Berryburn	-	7,500
Moray Council	-	200
Gordon & Ena Baxter	-	3,000
Foundation scotland	-	2,500
EDF Energy Dornell Windfarm	-	2,500
Roths Wind Farm	2,000	2,000
EB Scotland	-	5,000
The Forsyth Foundation	-	5,000
	<u>12,461</u>	<u>56,596</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,158	3,251
Memberships	2,998	1,482
Sponsorships	50	200
Coaching Fees	2,501	1,605
Hoodies/Polo Shirts/Coasters	213	317
200 Club	4,596	4,790
	<u>11,516</u>	<u>11,645</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>184</u>	<u>73</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

ROTHES TENNIS CLUB 2021

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2025**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	8,613	-
	<u>8,613</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	26,411	2,166	28,577
	<u>26,411</u>	<u>2,166</u>	<u>28,577</u>
TOTAL FUNDS	<u>26,411</u>	<u>2,166</u>	<u>28,577</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,735	(22,569)	2,166
	<u>24,735</u>	<u>(22,569)</u>	<u>2,166</u>
TOTAL FUNDS	<u>24,735</u>	<u>(22,569)</u>	<u>2,166</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	35,515	(9,104)	26,411
	<u>35,515</u>	<u>(9,104)</u>	<u>26,411</u>
TOTAL FUNDS	<u>35,515</u>	<u>(9,104)</u>	<u>26,411</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,423	(51,527)	(9,104)
Restricted funds			
Restricted	27,700	(27,700)	-
	<u>70,123</u>	<u>(79,227)</u>	<u>(9,104)</u>
TOTAL FUNDS	<u>70,123</u>	<u>(79,227)</u>	<u>(9,104)</u>

ROTHES TENNIS CLUB 2021

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST DECEMBER 2025**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	35,515	(6,938)	28,577
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>35,515</u>	<u>(6,938)</u>	<u>28,577</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,158	(74,096)	(6,938)
Restricted funds			
Restricted	27,700	(27,700)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>94,858</u>	<u>(101,796)</u>	<u>(6,938)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

ROTHES TENNIS CLUB 2021

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations, grants and legacies		
Donations	574	1,809
Grants	12,461	56,596
	<hr/>	<hr/>
	13,035	58,405
Other trading activities		
Fundraising events	1,158	3,251
Memberships	2,998	1,482
Sponsorships	50	200
Coaching Fees	2,501	1,605
Hoodies/Polo Shirts/Coasters	213	317
200 Club	4,596	4,790
	<hr/>	<hr/>
	11,516	11,645
Investment income		
Deposit account interest	184	73
	<hr/>	<hr/>
Total incoming resources	24,735	70,123
EXPENDITURE		
Other trading activities		
Fundraising Activities	1,631	2,027
Other		
Hire of Hall / Rent	326	1,686
Tennis Balls, Trophies & Equipment	518	2,009
Coaching Sessions	6,798	6,491
Sundry expenses	-	250
Hoodies/Polo Shirts/Coasters	398	468
Heat and Light	3,854	4,188
Fees and Subscription	855	325
Repairs and Renewals	4,968	58,261
Stationery and Advertising	36	261
Insurance	2,641	2,536
Professional Fees	-	100
No description	-	111
	<hr/>	<hr/>
	20,394	76,686
Support costs		
Finance		
Bank charges	34	34
Governance costs		
Accountancy and legal fees	510	480

This page does not form part of the statutory financial statements

ROTHES TENNIS CLUB 2021

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025**

	2025 £	2024 £
Total resources expended	22,569	79,227
Net income/(expenditure)	2,166	(9,104)