Independent Examiner's Report to the Trustees of Burrelton Tennis Club

I report on the accounts of the charity for the period 1 January 2025 to 31 December 2025 which are set out on pages 1 to 3.

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 2006 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 2006 Accounts Regulations. 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 view given by 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
- 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.

Signed:

Date: 5 February 2026

Name: Alan Nairn

Relevant Professional qualification /professional body: MBCS CITP

Address: 2 Ruthven Lade, Huntingtowerfield, Perth PH1 3JL

BURRELTON TENNIS CLUB
STATEMENT OF RECEIPTS AND ACCOUNTS
FOR THE PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025

		Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts						
Donations			-	-	-	-
Fundraising		4	809	-	809	3,841
Charitable Activities		5	3,049	-	3,049	3,920
Investment Income	BofS		16	-	16	47
	Nationwide		1,059	-	1,059	981
Total Receipts			4,933	-	4,933	8,789
Payments						
Cost of Fundraising			-	-	-	-
Cost of Charitable Activities		6	1,601	-	1,601	1,862
Clubhouse Regeneration			-		-	-
Total Payments			1,601	-	1,601	1,862
Transfer to and (from) funds						-
Surplus/(Deficit) for the period			3,333		3,333	6,929

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STATEMENT OF BALANCES

AS AT 31 DECEMBER 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation					
Balance at 31 December 2024		29,505	-	29,505	22,577
Surplus/(Deficit) for the period		3,333	-	3,333	6,928
Balance at 31 December 2025		32,838		32,838	29,505
Bank Balances					
Bank of Scotland Current Account		1	-	1	-
Bank of Scotland Investment Account		2,968	-	2,968	674
Nationwide Building Society		29,854	-	29,854	28,794
Cash in Hand		16	-	16	36
		32,838	-	32,838	29,504
Other Assets					
Vacuum Cleaner	2024			150	150
Lawnmower	2023			150	150
Cooker	2022			147	147
Equipment Shed	2021			1,500	1,500
Leaf Blower	2020			170	170
Ball Machine	??			750	750
Court Cleaner (Billy Goat)	??			150	150
				3,017	3,017

These accounts were approved by the Trustees on 9th February 2026 and signed on their behalf by:

Douglas J. Kerr

Treasurer/Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JANUARY 2025 TO 31 DECEMBER 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) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and Purpose of Funds
Unrestricted Funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain an unrestricted fund for the day-to-day running of the Charity. Restricted funds may only be used for specific purposes. During the period there were no restricted funds.

3. Trustee Remuneration and Expenses
No remuneration or expenses were paid to any trustee or related person during the period.
The SCIO's insurance policy includes Trustee Indemnity Insurance for all its trustees.

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
4. Fund Raising				
Meal & Quiz Night/Charity Shop/Marquee	809	-	809	3,841
	-		-	-
	809	-	809	3,841
5. Income from Charitable Activities				
Memberships	2,648	-	2,648	2,700
Visitors Fees	349	-	349	230
After School Club	-	-	-	-
Summer Camp	-	-	-	-
Coaching	52	-	52	240
Awards	-	-	-	750
	3,049	-	3,049	3,920
6. Cost of Charitable Activities				
Tennis Activities	-	-	-	-
Affiliation Fees	338	-	338	342
Coaching	-	-	-	-
Pavilion and Court Expenses	796	-	796	1,510
Sundries	281	-	281	10
Training	-	-	-	-
Equipment	185	-	185	-
	1,601	-	1,601	1,862