

AYR LAWN TENNIS CLUB
(Scottish Charitable Incorporated Organisation number SC049014)

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR TO 31 DECEMBER 2025

Ayr Lawn Tennis Club
Annual Report and Financial Statements for the Year to 31 December 2025

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TRUSTEES' ANNUAL REPORT

The trustees have pleasure in presenting their report together with the financial statements for the year to 31 December 2025.

Reference and Administrative Information

Charity Number:	SC049014	
Address:		4 Southpark Road, Ayr, KA7 2TL
Current Trustees and Committee Members:		
President	Trustee	Michael Whiteford
Membership Secretary	Trustee	Yvonne Feggans
Treasurer	Trustee	Graham Miller
Child Protection Officer and Junior Convener	Trustee	Sadie Gow
Grounds Convener	Trustee	Martin Abramson
Committee Member	Trustee	Peter Summers, appointed during the year
Committee Member	Trustee	Alan Baird, appointed during the year
Committee Member	Trustee	Pauline Douglas, appointed during the year
Committee Member		Angela McGlynn
Committee Member		David Pirie, appointed during the year
Resignations:		
Child Protection Officer	Trustee	Edna-Kay Reid, resigned during the year
Committee Member		Louise Annand, resigned during the year

Structure, Governance and Management

Constitution

Ayr Lawn Tennis Club (ALTC) was registered as a Scottish Charitable Incorporated Organisation (SCIO) on 1 February 2019. Prior to that date ALTC operated as a Community Amateur Sports Club (CASC) and the assets of the CASC were transferred to the SCIO in November 2019 and the CASC deregistered.

Appointment of Trustees

At each Annual General Meeting of ALTC the members elect up to 10 individual ordinary members as elected charity trustees who will serve for one year and may be re-elected. The trustees may

appoint up to two individuals as co-opted charity trustees who will also serve for one year and may be reappointed.

Since the year end Yvonne Feggans has resigned from the committee and as a trustee; Pauline Douglas was appointed Membership Secretary.

Objectives and Activities

Charitable Purposes

To advance public participation in sport through the provision of tennis facilities to benefit the community of Ayr and the wider Ayrshire council areas.

Activities, Achievements and Performance

The LTA level 4 accredited coach who had been with the Club since August 2021 moved to a larger Club in Glasgow during the year and was replaced by another LTA level 4 accredited coach from Dumbarton who, after 3 months, moved to a club in Glasgow closer to home. In August 2025 the Club appointed a local LTA level 3 accredited coach who is working towards level 4 accreditation. He, aided by assistant coaches (levels 1 and 2), offered coaching to both senior and junior members, and also to members of the public to encourage their interest in tennis in the hope that they may join the Club. As well as individual coaching sessions, the coach offers doubles coaching, beginners coaching, and cardio sessions. Indoor junior coaching is also offered during the winter months at a local secondary school. The Club also holds an Open Day for the public to visit the club, see the facilities and try tennis.

Various teams from the Club participated in regional competitions and leagues; the ladies first team coming top in division 1.

The Club had a record number of 12 teams compete in Ayrshire summer leagues from under 8s to under 16s age groups and currently have 5 junior teams competing in the Ayrshire primary indoor leagues. Some of the Club's juniors are in Ayrshire squads and some players are currently invited to Tennis Scotland training. Throughout the year we have had two junior players selected to represent South of Scotland in the County cup. There are currently over ninety juniors in the coaching program and the aim for 2026 is to have more players competing in club matchplays, team events and individual events. During 2025, teams from the Club played In the West of Scotland leagues under the Tennis Ayrshire umbrella and consideration is being given to entering teams under the Club name directly.

As part of the Club's aim to support the local community, residents and their families at Whiteleys Retreat (which offers respite care) have been given free access to the Club's courts at Seafield.

Financial Review

The Club is in a healthy financial position with a bank balance of £64k at the year end (2024: £51k). No capital works were carried out during the year.

The main source of funding is subscriptions which are payable by members. This year members totalled 212 (2024: 235) and subscriptions were £23k (2024: £25k). New members totalled 32 (2024: 41).

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Other income was £7k (2024: £5k). Coaching activities generated income of £2k (2024: £3k), £1k (2024: £2k) of which came from indoor coaching run at Belmont Academy during the winter months. Income from members of the public playing at Seafield totalled £1.7k (2024: £0.8k).

Payments totalled £20k (2024: £19k). The main items were: £4k (2024: £5k) for coaching; £5k (2024: £4k) for court repairs/ maintenance including replacement clay; £2k for insurance (2024: £2k); £1k (2024: £1k) for electricity.

The deficit for the year, after depreciation, was £0.2k (2024: surplus £1k).

Reserves Policy

The trustees' policy is to build up reserves in order to be able to finance the next resurfacing of the courts which is expected to be required in approximately 10 years time; the aim is to set aside at least £5k for Southpark and £3k for Seafield annually for this. These reserves are held on interest bearing accounts and expected use of these is as follows:

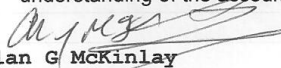
	2025	2024
	£ '000	£ '000
Resurfacing Southpark courts	30	20
Resurfacing Seafield courts	10	6
LED court lighting	6	4
Other capital projects and any major repair/ maintenance projects	14	17
TOTAL	60	47

Plans for Future Period

Repairs to the remaining stone walls surrounding the Club will recommence in the future and are expected to be completed over the next 5 years at an estimated cost of £9k.

On behalf of the trustees:

Michael Whiteford, President
4 February 2026

Independent examiner's report on the accounts									
Report to the trustees/members of	AYR LAWN TENNIS CLUB								
Registered charity number	SC049014								
On the accounts of the charity for the period	Period start date 01 Day Month Year January 2025				to	Period end date 31 Day Month Year December 2025			
Set out on pages	6 to 11								
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed:					Date:	4/2/2026			
Name:	Alan G. McKinlay								
Relevant professional qualification(s) or body (if any):	Chartered Accountant								
Address:	28 Bathurst Drive, Ayr, KA7 4QN								

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STATEMENT OF THE RECEIPTS AND PAYMENTS FOR THE YEAR

	Notes	2025	2024
		£	£
RECEIPTS			
Members' Subscriptions	2	23,128	25,179
Other Receipts:			
Visitors		155	320
Bank Interest		2,327	1,020
Seafield	3a	1,683	812
Coaching Programmes	4a	2,238	2,727
Donations & Gift Aid		250	265
Miscellaneous		439	103
Total Other Receipts		7,092	5,247
TOTAL RECEIPTS		30,220	30,426
PAYMENTS			
Repairs & Maintenance: Courts	5	5,002	4,076
Repairs & Maintenance: Buildings		1,260	1,253
Repairs & Maintenance: Other	6	702	
Tennis Balls		1,070	858
Seafield	3b	1,467	1,848
Coaching Programmes	4b	4,336	4,945
Insurance		2,693	2,472
Tournament Prizes and Costs		284	383
Electricity		1,062	1,392
Affiliation Fees		1,602	1,240
Miscellaneous		561	189
TOTAL PAYMENTS		20,040	18,656
TOTAL NET RECEIPTS/ (PAYMENTS)		10,180	11,770
DEPRECIATION		(14,879)	(14,879)
DEFERRED INCOME		4,488	4,488
SURPLUS/ (DEFICIT) FOR THE YEAR		(211)	1,379

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STATEMENT OF THE BALANCES AT 31 DECEMBER

	<i>Notes</i>		2025	2024
		£	£	£
FIXED ASSETS (net of depreciation)	7		250,636	265,515
CURRENT ASSETS				
Bank Accounts:				
Interest Bearing Accounts	8	60,002		47,675
Current Account		3,540		3,687
TOTAL CURRENT ASSETS		<u>63,542</u>		<u>51,362</u>
CURRENT LIABILITIES				
Subscriptions received in advance		2,000		
TOTAL CURRENT LIABILITIES		2,000		
NET CURRENT ASSETS			61,542	51,362
TOTAL ASSETS			<u>312,178</u>	<u>316,877</u>
CAPITAL ACCOUNT				
Balance brought forward			266,643	265,264
Surplus/ (deficit) for the year			(211)	1,379
			<u>266,432</u>	<u>266,643</u>
Deferred Income	9		45,746	50,234
BALANCE CARRIED FORWARD			<u>312,178</u>	<u>316,877</u>

On behalf of the trustees:
Graham Miller, Treasurer
4 February 2026

NOTES TO THE FINANCIAL STATEMENTS

1 GENERAL

- 1a Ayr Lawn Tennis Club is a Scottish Charitable Incorporated Organisation (SCIO, and was entered in the Scottish Charity Register on 1 February 2019.
- 1b The Financial Statements have been prepared on a cash basis. Exceptionally: (i) a grant of £56k received from South Ayrshire Council in 2023 for the resurfacing of the hard courts at Seafield is being written down over the useful life of the asset, and (ii) subscriptions paid in advance for 2026 have been shown as a current liability in the Balance Sheet.
- 1c Where figures have been added, any differences between the total shown and the sum of the individual figures are due to rounding.

2 MEMBERS SUBSCRIPTIONS

- 2a Member numbers continue to be high although numbers have dropped compared with the past two years, those in 2023 (259) being the highest they had been for at least ten years. 99% of members paid by bank transfer. Subscriptions for new members were offered at a pro-rata rate applicable in the month of joining.
- 2b Subscriptions by membership category:

	2025		2024	
	Numbers	£	Numbers	£
Senior Gents	67	11,393	65	11,486
Senior Ladies	44	7,998	52	9,253
Intermediate Gents	6	558	6	558
Intermediate Ladies			1	70
Country Senior	2	186	2	186
Country Student	3	202	2	137
Country Junior	1	20		
Under 18	19	1,085	21	1,210
Under 12	47	1,687	60	2,280
Free with family	13		17	
Honorary	10		9	
	<u>212</u>	<u>23,128</u>	<u>235</u>	<u>25,179</u>

3 SEAFIELD

- 3a The two hard courts at Seafield were purchased from South Ayrshire Council in 2022 and work on resurfacing the courts and repairing the surrounding fencing was completed in 2023 and the courts opened to the public in June 2023. The charge for the use of the courts is £10/ court/ hour and this has generated income of £1,7k (2024: £0.8k) net of charges of £97 (2024: £88) taken by the operators of the electronic gate system (Stripe and ClubSpark).
- 3b Expenditure totalled £1.5k (2024: £1.8k), the main items being: electronic gate maintenance charges £0.8k (2024: £0.5k), and LTA affiliation £0.3k (2024: £0.3k).

4 COACHING PROGRAMMES

- 4a Receipts from coaching were less than in 2024 and come mainly from two sources: non-members paying for coaching at the Club, £1.1k (2024: £0.8k), and both members and non-members paying for indoor coaching run by the Club during the winter at a local school, £1.1k (2024: £2.0k).
- 4b Payments for coaching are £0.6k less than in 2024. At the end of March the level 4 accredited coach engaged in August 2021 left the Club to work at a club in Glasgow. A new level 4 accredited coach from Dumbarton was appointed but, due to travel issues, left the Club in July. The Club appointed a local level 3 accredited coach in August. Costs in connection with the indoor coaching totalled £0.9k (2024: £1.3k). Other costs include payments to helpers and the purchase of equipment.

5 REPAIRS & MAINTENANCE: COURTS

Clay was purchased (£1.2k) for the courts for the first time since 2022. The Club also has a contract for two annual maintenance visits by the company which laid the new clay courts; the cost of these visits plus moss treatment during 2025 was £1.2k (2024 (excluding moss treatment): £0.9k).

6 REPAIRS & MAINTENANCE: OTHER

The costs incurred during the year were for replacement battery and pads for the defibrillator. No work has been carried out on the remaining sections of the perimeter wall since 2023; further work will be carried out in the future.

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7 FIXED ASSETS

	Year	COST			
		At Start	Additions	Disposals	At End
		£	£	£	£
SOUTHPARK:					
Ground	1986	38,348			38,348
Clubhouse	1990	34,603			34,603
Court Development	2003/2020	143,733			143,733
Court Lighting	2022	11,376			11,376
Plant & Machinery	2022	5,267			5,267
Decking	2004	1,736			1,736
Perimeter Fence & Gate	2017	19,219			19,219
Defibrillator	2021	1,698			1,698
SEAFIELD:					
Ground	2022	5,245			5,245
Court Development	2023	34,990			34,990
Perimeter Fence & Gate	2023	21,602			21,602
TOTAL COST		317,816			317,816
DEPRECIATION					
		At Start	During Year	Disposals	At End
		£	£	£	£
SOUTHPARK:					
Court Development		22,700	5,448		28,148
Court Lighting		3,990	2,280		6,270
Plant & Machinery		1,342	527		1,869
Decking		1,736			1,736
Perimeter Fence & Gate		15,365	1,920		17,285
Defibrillator		810	216		1,026
SEAFIELD:					
Court Development		3,298	2,328		5,626
Perimeter Fence & Gate		3,060	2,160		5,220
TOTAL DEPRECIATION		52,301	14,879		67,180
NET FIXED ASSETS		265,515			250,636

Depreciation is provided at the following rates to write off the assets over their estimated useful lives:

Southpark Court Development: no depreciation provided on sub-surface, cost £78,422 (2003); 8.33% straight line (12 years life) on court surface, cost £65,311 (2020).

Seafield Court Development: 6.67% straight line (15 years useful life) on court surface.

Court Lighting: 20% straight line.

Plant & Machinery: 10% straight line.

Perimeter Gate & Fence: 10% straight line.

Defibrillator: 12.5% straight line (8 years life).

Grounds and Clubhouse: no depreciation provided.

8 INTEREST BEARING ACCOUNTS

These accounts are used to hold money for use mainly on future capital projects, including the resurfacing of the tennis courts, and any major repair works for example to the walls. Funds are currently held on a 95 day notice account (current balance £49k) and a 35 day notice account (current balance £11k).

9 DEFERRED INCOME

The Club reached an agreement with South Ayrshire Council (SAC) to purchase the two public tennis courts at Seafield and, by receipt of a grant from SAC, to develop these courts for use by both the Club and members of the public. Work was completed during 2023 and SAC provided funds totalling £59k (£2.4k of which was in respect of work done to areas outside the courts and was treated as income and expenditure in the Statement of Receipts and Payments in 2023). The balance of £56.6k has been treated as deferred income and will be written-down over the useful life of the assets in line with depreciation:

SEAFIELD GRANT:	Initial Grant	Written down to end 2024	Written down during the year	Balance at End
	£	£	£	£
Court Development	34,990	(3,298)	(2,328)	29,364
Perimeter Fence & Gate	21,602	(3,060)	(2,160)	16,382
	56,592	(6,358)	(4,488)	45,746