

DARNHALL TENNIS CLUB
REGISTERED SCOTTISH CHARITABLE INCORPORATED ORGANISATION No. SC042021

ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2025

Trustees' Annual Report for the year							
Year start date				Year end date			
	Day	Month	Year		Day	Month	Year
From	1 st	January	2025	To	31 st	December	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Darnhall Tennis Club

SC042021

Orchard Place

Perth

Postcode PH2 0HS

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	James Reid	President		
2	Martin Campbell			
3	Serge Merone	Secretary		
4	Alasdair Bryce	Treasurer		
5	Nicholas Vandome			
6	Claire Paisley			
7	Eric Speed		Elected 19/01/2026	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
Jeremy McDonagh	Resigned 19/01/2026

Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

Trustees can be elected by the members at the Annual General Meeting or can be appointed by the board. All trustees retire at the Annual General Meeting but may be re-elected.

Objectives and activities

Charitable purposes

To promote community participation in healthy recreation for the benefit of the local community by the provision of facilities for playing tennis and by fostering and developing friendly competition with other tennis clubs.

Summary of the main activities in relation to these objects

The Club has been active in providing coaching sessions and court time for children of all ages and adults. The Club has entered teams in the different leagues at Perth and Kinross and Tayside levels to support competition. Court play for general public and social play are open and holiday camps have been offered.

Achievements and performance

Summary of the main achievements of the charity during the financial period

As in previous years, The Club has ensured a significant level of Coaching Sessions for all ages and abilities. The Coach has been particularly successful in encouraging women players many of whom were beginners with no prior tennis connection.

There was the usual mixed success by Club Teams competing in the Tayside Leagues and the local Perth & District Leagues.

Co-operation continued with the Perthshire Brass Band and the Perth Beach Volleyball Association, all of us using the same facilities.

A major development moving in to 2026 has been the lining of 1 tennis court with lines for 2 Pickle Ball courts allowing either sport on that court. This has proved very successful in bring players to the Courts who didn't have any previous connection with the Club and a resulting increase in Club income. The Club had 45 adult members and 31 junior members in the 2025/26 season.

Financial review

Brief statement of the charity's policy on reserves

The club retains as much cash reserves as possible to fund the future development of the club.

Details of any deficit

Donated facilities and services (if any)

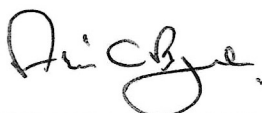
The club is indebted to the many members who help to run the club. Such services are not remunerated but are greatly appreciated by the board.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Alasdair Bryce	
Position (e.g. Chair)	Treasurer	
Date	28 September 2026	

Receipts and payments accounts						
For the year from	Year start date			to	Year end date	
	01	January	2025		31	December 2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations					-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	158				158	148
Rents from land & buildings					-	-
Gross receipts from other charitable activities	8,961				8,961	6,832
					-	-
A1 Sub total	9,119	-	-	-	9,119	6,980
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	9,119	-	-	-	9,119	6,980
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	6,149				6,149	8,868
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	60				60	55
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	6,209	-	-	-	6,209	8,923
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	6,209	-	-	-	6,209	8,923
Net receipts / (payments)	2,910	-	-	-	2,910	(1,943)
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	2,910	-	-	-	2,910	(1,943)

	Alasdair Bryce	28 September 2026
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Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

There were no restricted funds in 2025.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
Total	-	-	-	-	-	-

2 Grants

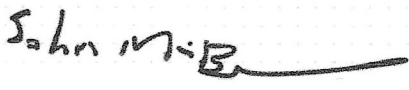
	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Members' subscriptions	5,376				5,376	3,924
Hire of courts	956				956	962
Sales of floodlight tokens	611				611	642
Contribution received for clubhouse expenses	2,018				2,018	1,304
Total	8,961	-	-	-	8,961	6,832

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Rent	85				85	85
Electricity	3,927				3,927	4,128
Maintenance	706				706	1,684
Coach training	100				100	-
Affiliation fees	743				743	1,041
Open day expenses	-				-	-
Tennis balls	578				578	769
Marketing and development	-				-	-
Sundry expenses	10				10	40
Cleaning	-				-	395
Equipment	-				-	726
Total	6,149	-	-	-	6,149	8,868

Independent examiner's report on the accounts							
Report to the trustees/members of	Darnhall Tennis Club						
Registered charity number	SC042021						
On the accounts of the charity for the period	Year start date Day Month Year 1st January 2025			to	Year end date Day Month Year 31 st December 2025		
Set out on pages	5 to 8						
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. 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 : - 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:	28 September 2026		
Name:	John McBean						
Relevant professional qualification(s) or body (if any):							

Address: 39B Cromlix Road

Perth

PH2 8DB