

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

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

Reference and administration details

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

Kirkcudbright Community Tennis Club
SC050244
Bruaichan
Tongland Road
Kirkcudbright
Postcode DG6 4UU

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	Goerge Nevin	Chair		Members
2	Fiona Craig			Members
3	Diana Proudlove			Members
4	Mark Fogden	Treasurer		Members
5				
6				
7				
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

Structure, governance and management

Type of governing document

Charity Trustees governed by a constitution which was formally adopted 27th February 2020

Trustee recruitment and appointment

Elected at AGM and to be nominated by two members. Up to 6 Trustees to be appointed.

At the second and subsequent AGMs following election as a Trustee one-third of the Elected Charity Trustees (rounding upwards if this is not a whole number) shall retire from office at the close or adjournment of that meeting.

Objectives and activities

Charitable purposes

the advancement of health", "the advancement of public participation in sport", "the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended"

Summary of the main activities in relation to these objects

Community Tennis club facilities which are available to both club members and the public for recreational tennis. The club organises tennis coaching at both junior and senior level, tennis camps, open days, taster sessions, promotes walking tennis, engages with local schools to encourage tennis as an exercise and makes the facilities available to the local nursery schools.

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)	Andrew <u>Mark</u> Fogden	
Position (e.g. Chair)	Treasurer	
Date	23 rd February 2026	

Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	01	2025		31	12

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		61			61	
Gross trading receipts		20,788			20,788	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Interest					-	
A1 Sub total	-	20,849	-	-	20,849	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	-	20,849	-	-	20,849	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		23,916			23,916	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	-	23,916	-	-	23,916	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	-	23,916	-	-	23,916	-
Net receipts / (payments)	-	(3,067)	-	-	(3,067)	-
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	-	(3,067)	-	-	(3,067)	-

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year		9,965			9,965	
	Surplus / (deficit) shown on receipts and payments account		(3,067)			(3,067)	
	New 95 Day account end of year					-	
	New Deposit account end of year					-	
	Cash and bank balances at end of year	-	6,898	-	-	6,898	9,965
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

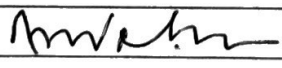
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

	A.M. FORDEN	18/6/26

Section C Notes to the Accounts

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

All funds are restricted

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)

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)

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

Kirkcudbright Community Tennis Club

SC050244

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

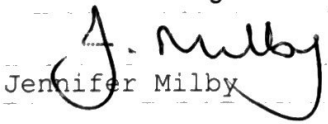
	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Fees		7,639			7,639	
Coaching		1,277			1,277	
Visitors fees		1,083			1,083	
Fundraising		61			61	
Sundries		72			72	
Interest		581			581	
					-	
					-	
Total	-	10,713	-	-	10,713	-

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 £
Coaching		1,278			1,278	
Utilities		363			363	
Cleaning		182			182	
Venues		290			290	
Publicity		166			166	
Refunds		230			230	
Tennis Balls		457			457	
Sundries		312			312	
Transfers		20,637			20,637	
					-	
					-	
Total	-	23,915	-	-	23,915	-

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		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Kirkcudbright Community Tennis Club							
Registered charity number		SC050244							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	01	01	2025	to	31	12	2025		
Set out on pages								(remember to include the page numbers of additional sheets)	
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:	18/06/2026			
Name:	Jennifer Milby								
Relevant professional qualification(s) or body (if any):	Kirkcudbright Development Trust								
Address:	The Johnston St Mary Street Kirkcudbright DG6 4EG								