

IRVINE TENNIS COMMUNITY

SC051186

**Annual Report & Financial Statements for
the year ended 31 December 2025**

Trustees' Annual Report for the Year Ended 31 December 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name	Irvine Tennis Community
Charity No	SC051186
Address	15 Somerville Way Lawthorn, Irvine North Ayrshire KA11 2EQ

Trustees

Chairperson	Christopher McKenna
Vice-Chairperson	Christopher Lockwood
Secretary	Cameron Adrain
Treasurer	Laura Jane Lockwood

Trustee –	Craig Devlin
Trustee –	Andrew Boyle

Structure Governance and Management

Constitution

The Charity incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on the 6 August 2021, and it is governed by its constitution which was adopted on the same date. The constitution was last amended on 29 November 2021.

Appointment of Trustees

The Management Committee, which normally meets on a quarterly basis, are the charity's trustees. Membership of the management committee is unpaid and voluntarily.

Trustees are elected at the Annual General Meeting which is normally held in March.

Under the constitution, there must be a minimum of 4 and not more than 8 elected trustees. The trustees may co-opt a further 4 trustees if they consider it would be in the interests of the Club to do so.

Management

The trustees are responsible for the strategic direction and governance of the Club.

Objectives and Activities

Charitable purposes

To make tennis affordable for all people within the Irvine Tennis community.

Activities

To promote the playing and development of tennis in Irvine through coaching, social tennis evenings, tournaments, open days, and fitness classes.

Achievements & Purpose

Established a tennis club in Irvine with 45 active members. Membership categories are as follows:

- 20x adult paying £70 per annum
- 4x adult paying £8 per month
- 2x students paying £45 per annum
- 4x junior memberships paying £20 per annum
- 5x family memberships paying £150 per annum

Over a three year period secured in excess of £350,000 from North Ayrshire Council, Sports Scotland and various other grants to regenerate the tennis facilities. We now have a fully floodlit artificial grass surface. We have a Level 3 tennis coach affiliated with the club to deliver regular coaching sessions for children, ladies, and men.

Financial review

Results for the year ended 31 December 2025 are given in the Statement of Receipts & Payments on page 4. The Statement of Balances are detailed on page 5. Unrestricted funds at the year end total £1,118 with no restricted funds held.

Reserves policy

The organisation will ensure that reserves are built on membership and playing fees to keep the maintenance of the new facility manageable.

Plans for future period

The Trustees will continue to fundraise to ensure we can offer free coaching sessions to the local community and will look to increase membership numbers.

Approved by the Trustees

Signature(s)



Full name(s)

CHRISTOPHER MCKENNA

LAURA JANE LOCKWOOD

Position Chairperson

Treasurer

Date

17/09/2026

16/09/2026

IRVINE TENNIS COMMUNITY

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**Independent Examiner's Report on the Accounts
the year ended 31 December 2025**

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

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 comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Joanne Henry (MAAT)
Room 9, 47 Bank Street
Irvine
KA12 0LL



30 March 2026

IRVINE TENNIS COMMUNITY
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Annual Report & Financial Statements for
the year ended 31 December 2025

Statement of Receipts & Payments

	Note	Unrestricted funds to nearest £	Restricted funds to nearest £	Total funds current period to nearest £	2024
Receipts					
Donations	4	1,150.00	-	1,150.00	-
Grants	5	-	-	-	31,600.00
Gross receipts from other charitable activities	6	<u>6,395.00</u>	<u>-</u>	<u>6,395.00</u>	<u>7,160.00</u>
Total receipts		7,545.00	-	7,545.00	38,760.00
Payments					
Payments relating directly to charitable activities	7	6,113.00	-	6,113.00	11,142.00
Legal costs		-	-	-	-
Other Professional fees		456.00	-	456.00	438.00
Payments relating to asset and investment movements					
Purchases of fixed assets		-	-	-	-
Refurbishment costs		<u>-</u>	<u>2,100.00</u>	<u>2,100.00</u>	<u>50,594.00</u>
Total payments		6,569.00	2,100.00	8,669.00	62,174.00
Net receipts / (payments)		976.00	(2,100.00)	(1,124.00)	(23,414.00)
Transfers to / (from) funds		-	-	-	-
Surplus / (deficit) for period		<u>976.00</u>	<u>(2,100.00)</u>	<u>(1,124.00)</u>	<u>(23,414.00)</u>

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Statement of Balances

	Unrestricted funds	Restricted funds	Total current period
	to nearest £	to nearest £	to nearest £
Cash Funds			
Cash and bank balances at start of year	142.00	2,100.00	2,242.00
Surplus / (deficit) shown on receipts and payments account	976.00	(2,100.00)	(1,124.00)
Cash and bank balances at end of year	<u>1,118.00</u>	<u>-</u>	<u>1,118.00</u>

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Notes to the Financial Statements

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).

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 a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons during the year.

4 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	2024 to nearest £
Donations	400.00	-	400.00	-
Fundraising – Hidden Team/Raffle	<u>750.00</u>	<u>-</u>	<u>750.00</u>	<u>-</u>
Total	<u><u>1,150.00</u></u>	<u><u>-</u></u>	<u><u>1,150.00</u></u>	<u><u>-</u></u>

5 Grants received

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	2024 to nearest £
North Ayrshire Council	-	-	-	12,400.00
North Ayrshire Venture Trust	-	-	-	10,000.00
Lottery Sport Scotland	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,200.00</u>
Total	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>31,600.00</u></u>

6 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	2024 to nearest £
Tennis Membership fees	2,832.00	-	2,832.00	3,212.00
Non-Members fees	417.00	-	417.00	848.00
Advertising Board income	3,020.00	-	3,020.00	3,100.00
Floodlight payments	<u>126.00</u>	<u>-</u>	<u>126.00</u>	<u>-</u>
Total	<u>6,395.00</u>	<u>-</u>	<u>6,395.00</u>	<u>7,160.00</u>

7 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	2024 to nearest £
Bank charges/Stripe fees	32.00	-	32.00	60.00
Tennis coaching	1,640.00	-	1,640.00	3,314.00
Cost of Sales	196.00	-	196.00	864.00
Membership	470.00	-	470.00	170.00
Members Refund	-	-	-	50.00
Miscellaneous Equipment and sundry costs	1,041.00	-	1,041.00	3,984.00
Open Day expenses	34.00	-	34.00	199.00
Electricity costs	548.00	-	548.00	494.00
Refuse	88.00	-	88.00	72.00
Equipment Hire	608.00	-	608.00	1,382.00
Repairs & Maintenance	<u>1,456.00</u>	<u>-</u>	<u>1,456.00</u>	<u>553.00</u>
Total	<u>6,113.00</u>	<u>-</u>	<u>6,113.00</u>	<u>11,142.00</u>