SCONE TENNIS CLUB
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD 1 SEPTEMBER 2025 TO 31 AUGUST 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total **2025/6** £	Total **2024/5** £
RECEIPTS					
Donations		320	-	320	285
Trading Activities					
Income from Trading Activities	4	3,731	-	3,731	1,282
Charitable Activities					
Income from Charitable Activities	5	6,499	-	6,499	6,403
Income from Investments other than Land and Buildings					
Investment Interest		0	-	0	1,006
Bank Interest	8	**12**	-	12	0
Total Receipts		10,562	0	10,562	8,976
PAYMENTS					
Trading Activities					
Cost of Trading Activities	6	1,295	-	1,295	1,363
Charitable Activities					
Cost of Charitable Activities	7	5,130	-	5,130	14,153
					0
Governance Activities		-	-	-	-
Total Payments		6,425	0	6,425	15,516
Transfer to and (from) funds		-	-	-	-
Surplus/(Deficit) for the period		4,137	0	4,137	-6,540

SCONE TENNIS CLUB
STATEMENT OF BALANCES
AS AT 31 AUGUST 2026

	Note	Unrestricted Funds	Restricted Funds	Total 2025/6	Total 2024/5
Funds Reconciliation					
Balance at 1 September 2025		**48,630**	-	48,630	55,234
Surplus/(Deficit) for the period		4,137	-	4,137	-6,540
Roundings Adjustment		**1**	-	1	1
					0
Balance at 31 August 2026		52,768	0	52,768	48,695
					0
					0
Bank Balances					0
RBS Community Account		42,903	-	42,903	48,630
RBS Saving Account		10,012	-	10,012	0
					0

52,914	0	52,914	48,630

signed by: Paul Cunningham (Treasurer) on behalf the Trustees. Approved by the Trustees on 1st November 2026

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 SEPTEMBER 2025 TO 31 AUGUST 2026

1. Basis of Accounting
These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trust 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 an unrestricted fund for the day-to-day running of the Charity. Restricted Funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised 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 apart for refunding of goods purchased on behalf of the club.

	Unrestricted Funds	Restricted Funds	Total 2025/6	Total 2024/5
4. Income from Trading Activities				
Coaching Income	1,378	-	1,378	860
Court Hire Income	350	-	350	0
Sale of Tennis Balls (Old and New)	0	-	0	0
Miscellaneous Income (incl Quiz)	2,003	-	2,003	0
	3,731	0	3,731	860
5. Income from Charitable Activities				
Subscriptions - Current Year (2026)	5,867	-	5,867	5,628
Subscriptions - Previous Year (2025)		-	0	0
Match Fees	592	-	592	0
Court Hire (Online + Honesty Box)	25	-	25	379
Deposit for Clubhouse Keys	15	-	15	20
Grant Income	0	-	0	0
	6,499	0	6,499	6,027
6. Cost of Trading Activities				
Coaching Expenditure	1,295	-	1,295	1,313
Tennis Balls (Coaching)	-	-	-	-
	1,295	0	1,295	1,313
7. Cost of Charitable Activities				
Clubhouse Maintenance	570	-	570	960
Clubhouse Utilities (SRP)	978	-	978	978
Clubhouse Supplies	103	-	103	241
Court Maintenance (incl gate/mini court)	776	-	776	1,000
Court Equipment	-	-	-	-
CCTV Maintenance	-	-	-	-
Council Rent	85	-	85	85
LTA Registration and Court Fees	99	-	99	405

TT/P&D League Entry Fees	475	-	475	480
Stripe/ GoCardless Fees	0	-	0	49
Tennis Balls (Matches/Social)	597	-	597	404
Trophy Engraving	196	-	196	142
Club Social Events	164	-	164	140
Sports Medicine Subscription	22	-	22	0
Website / Office Supplies	0	-	0	45
Retirement Gifts	**0**	-	0	0
Miscellaneous	1,065	-	1,065	15
	5,130	0	5,130	4,944

8. Investment Interest

The United Trust Account was closed in 2024/5 ahead of the court refurbishment. We were unable to
rejected due to our being unable to address all questions from United. Our lack of a President and low
the difficulties. RBS allowed us to open a savings account in July 2026 which offers some returns althc
considering other investment options (especially if United remains unavailable)