

***FINANCIAL STATEMENTS***

**Stewarton Tennis and Sports Club**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 October 2025**

## **Stewarton Tennis and Sports Club**

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# **Stewarton Tennis and Sports Club**

## **REFERENCE AND ADMINISTRATIVE INFORMATION**

### **Trustees**

James Murray  
Alexandra Borland  
William Kennedy  
Brian Coady  
Sheila Forsythe  
Isabel Mackie  
Anne Borland

### **Charity Number in Scotland**

SC048737

### **Registered Office & Principal Address**

Corsehillbank Street  
Stewarton  
KA3 5BA

### **Independent Examiner**

Parris & McNally Ltd  
6 Crofthead Road,  
Prestwick  
KA9 1HW

# **Stewarton Tennis and Sports Club**

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 October 2025

The trustees present their Annual Report and the unaudited financial statements for the financial year ended 31 October 2025.

The financial statements are prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Stewarton Tennis and Sports Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 October 2025.

The charity is a Scottish Charitable Incorporated Organisation (SCIO). These financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Principal Activity**

The organisation is a SCIO (Scottish Charitable Incorporated Organisation). The principal objects of the organisation are the advancement of public participation in sport, in particular tennis, or the training for such regardless of level of skill or physical ability and to contribute to the improvement of physical health, fitness, social and mental wellbeing of the wider community.

### **Mission, Objectives and Strategy**

#### **Objectives**

##### **Aims and Objectives**

The club has been established as a charitable organisation and its purposes are:

- To advance public participation in sport, in particular tennis, or the training for such regardless of level of skill or physical ability and to contribute to the improvement of physical health, fitness, social and mental wellbeing of the wider local community.
- Encourage and provide facilities in sport in and around the local community of Stewarton, East Ayrshire, in particular to provide tennis, and generally to encourage and facilitate the growth of the sport within this community.
- Act as a means of health promotion and fitness in the local community by way of introducing an opportunity to access facilities and organised groups for the practice of the sport.
- Actively encourage young people to participate in sport for recreation and leisure in a safe environment
- Regenerate the existing sports facilities for tennis in the local community
- Summary of the main activities in relation to these objectives:
  - The club promotes and provides an outlet for sport and physical activity within the local community by developing the existing facilities to ensure a safe environment in which to participate
  - The club has organised evenings for the adult members in which they can attend at all levels for a social hit with fellow members throughout the week
  - The club has an extremely popular coaching programme for the younger members. This follows the LTA junior coaching levels from the age of 4 up to 12. This allows young members of the community to build both physical and social skills and also learn how to compete in a sporting environment
  - The club also participates in Leagues for all ages to promote the sport of tennis across Ayrshire by competing against other clubs in the locality of Ayrshire.
  - The Club works closely with the LTA governing body in the form of Tennis Scotland as well as East Ayrshire Council(EAC) to further develop the sport of tennis through schools and to maximise the leisure facilities the club can offer to grow the sport within the local community.

### **Structure, Governance and Management**

#### **Structure**

##### **Organisational Structure**

The SCIO was incorporated on 3 October 2018 (SC048737).

##### **Constitution**

A copy of the constitution, which deals with the appointment and termination of Trustees among other matters, is available from the Trustees at the principal office address. The clubs' governing document is in the form on the Club Constitution, this is available to members and non-members on the club website. It is also emailed out to all members on a yearly basis when they rejoin the club.

The trustees/committee are responsible for the strategic direction and governance of the club, as well as administering

# **Stewarton Tennis and Sports Club**

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 October 2025

the day-to-day activities of the club within the local community.

The trustees meet regularly to discuss active matters within the club as well as future planning to grow, compete and develop the sport in the local community.

### **Review of Achievements and Performance**

Over the winter months of 2024 we saw plenty of tennis action across all age groups at the Club. The dark nights saw our junior players competing in The Tennis Ayrshire Winter Leagues on a Friday night once a month at Prestwick Tennis Club. The club had 5 teams competing this year and fielded a number of junior players in the team events. The teams compete against players of mixed ages or 8U from across Ayrshire from all the different Tennis Clubs. All the teams performed well with a number in contention until the final evening to win their respective leagues. A special shout out must go to the Stewarton B team who finished second in their league and all received medals for competing over the winter months.

March 2025 also saw one of the Junior Players from Stewarton represent the South of Scotland in the County Cup. Sophie Murray was selected to play for the 9U girls and went through to the Oriam in Edinburgh to compete with her team of 4 against the North, West and East. A great achievement for Sophie and a great thanks must be given to Louise and all the other coaches and helpers at Stewarton Tennis within the junior programme.

The club also had its annual Open Day in March. This saw the return of the annual Parent and Child Tournament. Always a highlight in the calendar it was great to see so many entrants again this season. There was great tennis on show and some very competitive matches across both the age groups.

May 2025 also BL Tennis start another Tennis Express session at the club aimed at adults wove never played tennis and wish to get into the sport. The course will introduce the players to everything involved in playing tennis in a fun and social environment. To encourage as many players as possible playing tennis within the local community STC has also developed a Beginners/Rusty Rackets session on a Saturday morning from 10:30am-12:00. This is a session open to the whole town with members and non members welcome to come and use the courts and enjoy the sport of Tennis.

As ever the spring and summer months were a very busy time up at Stewarton Tennis Club. The start of the Tennis Season always brings the annual Tennis Ayrshire Summer Leagues.

TA Summer Leagues 2025 saw the club enter 3 teams into both the gents and ladies leagues. After a hard fought season special mention must go to the Gents 2nd Team who saw themselves win the 4th Division with a game to go. A fantastic league season by a team of young gents players who have gained a lot of experience in the leagues over the past few years who are now seeing their hard work pay off.

The ladies third team also had a great season, with a number of junior players making the step up into the adult summer leagues for the first time. It is great to see so many young players making their way into the adult teams this season.

Thanks must be given to all the captains and players who compete throughout the league season for the club and put a lot of hardwork into the campaigns.

This season has also seen STC compete in the inaugural Tennis Ayrshire Junior Summer leagues. Unfortunately due to the inclement weather over the summer a number of fixtures had to be postponed however the club was able to gain experience for its junior players at Red, Orange, Green and yellow ball for a number of players. Bothe the U14 boys and girls teams recorded strong results against Coylton. The club also had a number of players compete in the Ayrshire Open which is great to see.

As ever the summer holidays saw the coaching programme at STC run a very successful and popular set of Summer Camps. This saw both regular club members and non members getting to practice and play tennis for the first time. A massive mention must go to the club coaches Louise and Brian for all the hardwork they put into the samps and all the coaching they deliver to the club and the wider community. The Clubs coaches also gained funding from East Ayrshire Council to go into the local schools to deliver tennis coaching within the school environment. This has been a great experience for both our coaches and all the children who have managed to get a taste for tennis. The coaches have been into Nether Robertland, Lainshaw and Dunlop and will be heading to Kilmaurs to deliver sessions to the children.

### **Financial Review**

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

# Stewarton Tennis and Sports Club TRUSTEES' ANNUAL REPORT

for the financial year ended 31 October 2025

## Results

At the end of the financial year the charity has assets of £44,114 (2024 - £44,780) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(666).

## Reserves Position and Policy

### Reserves Policy

Total unrestricted funds at 31 October 2025, on a cash basis, were £44,113 (2024: £39,780). Ideally, the Trustees aim to hold between three and six months' running costs in reserves. The Trustees consider the current level of reserves to be appropriate.

The key priorities are as follows:

- Continuation of the planning to replace the existing 100 year-old Clubhouse. This project has been a number of years in the planning with regards to fundraising and planning. A new Clubhouse would allow further future development of the club and the sport of tennis in the wider community.

## Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

James Murray  
Alexandra Borland  
William Kennedy  
Brian Coady  
Sheila Forsythe  
Isabel Mackie  
Anne Borland

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Stewarton Tennis and Sports Club subscribes to and is compliant with the following:

- The Charities and Trustee Investment (Scotland) Act 2005
- The Charities Accounts (Scotland) Regulations 2006 (as amended)

**Approved by the Board of Trustees on 28/07/26 and signed on its behalf by:**

  
\_\_\_\_\_  
Anne Borland  
Trustee

## Stewarton Tennis and Sports Club

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STEWARTON TENNIS AND SPORTS CLUB

We have examined the financial statements of the charity for the financial year ended 31 October 2025, which comprise the Receipts and Payments Account, the Statement of Balances and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that an audit is not required for this financial year under Regulation 10 (1) (d) of the 2006 Accounts Regulations and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 44(1) (c) of the Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

Our examination was 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- the financial statements do not accord with those accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
- the financial statements do not comply with the accounting requirements of the Charities Act
- there is further information needed for a proper understanding of the accounts to be reached.



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**Colin McNally**  
**PARRIS & MCNALLY LTD**  
6 Crofthead Road,  
Prestwick  
KA9 1HW

**Date: 28/07/26**

# Stewarton Tennis and Sports Club

## FINANCIAL STATEMENTS

for the financial year ended 31 October 2025

|                                                       | Unrestricted<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------------------------------------------------|------------------------------------|--------------------|--------------------|
| <b>Receipts and Payments Account</b>                  |                                    |                    |                    |
| <b>Receipts</b>                                       |                                    |                    |                    |
| <b>Donations and legacies</b>                         |                                    |                    |                    |
| Donations and legacies                                | 11,000                             | 11,000             | 10,000             |
| <b>Charitable activities:</b>                         |                                    |                    |                    |
| Income from charitable activities                     | 13,485                             | 13,485             | 13,444             |
| <b>Other receipts:</b>                                |                                    |                    |                    |
| Other income                                          | 306                                | 306                | 309                |
| <b>Total receipts</b>                                 | <b>24,791</b>                      | <b>24,791</b>      | 23,753             |
| <b>Payments</b>                                       |                                    |                    |                    |
| <b>Charitable activities:</b>                         |                                    |                    |                    |
| Expenditure on charitable activities                  | 25,457                             | 25,457             | 30,728             |
| <b>Total payments</b>                                 | <b>25,457</b>                      | <b>25,457</b>      | 30,728             |
| Transfers between funds                               | -                                  | -                  | 51,755             |
| <b>Net receipts/(payments) for the financial year</b> | <b>(666)</b>                       | <b>(666)</b>       | 44,780             |
| Balances brought forward at 1 November 2024           | 44,780                             | 44,780             | -                  |
| <b>Balances carried forward at 31 October 2025</b>    | <b>44,114</b>                      | <b>44,114</b>      | 44,780             |
| <b>Statement of Balances</b>                          |                                    |                    |                    |
| <b>Cash funds</b>                                     |                                    |                    |                    |
| Bank and cash                                         | 44,114                             | 44,114             | 44,780             |

Approved by the Board of Trustees and authorised for issue on 28/07/26 and signed on its behalf by

  
 Anne Borland  
 Trustee

# **Stewarton Tennis and Sports Club**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 October 2025

### **1. GENERAL INFORMATION**

Stewarton Tennis and Sports Club is a Scottish Charitable Incorporated Organisation (SCIO) registered with the Office of the Scottish Charity Regulator (OSCR) under Charity Number SC048737. The registered office and principal place of business is Corsehillbank Street, Stewarton, KA3 5BA. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### **2. Basis of preparation**

The financial statements have been prepared on a receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **3. Trustee Remuneration and Expenses**

No trustee received remuneration or reimbursement of expenses during the financial year.

### **4. Post Balance Sheet Events**

There have been no significant events affecting the Charity since the financial year-end.

***SUPPLEMENTARY ANALYSIS OF RECEIPTS AND PAYMENTS***

**STEWARTON TENNIS AND SPORTS CLUB**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 OCTOBER 2025**

**Stewarton Tennis and Sports Club****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 October 2025

|                                | 2025<br>£     | 2024<br>£      |
|--------------------------------|---------------|----------------|
| <b>Income</b>                  | <b>24,485</b> | <b>23,444</b>  |
| <b>Expenses</b>                |               |                |
| Insurance                      | 461           | 404            |
| Light and heat                 | 1,892         | 1,517          |
| Repairs and maintenance        | 2,100         | 170            |
| Coaching and lets              | 4,668         | 1,684          |
| Balls and equipment            | 2,299         | 432            |
| Club costs                     | 115           | 2,105          |
| Club house project             | 10,645        | 18,568         |
| Kilmarnock Tennis Club         | 600           | 5,000          |
| Legal and professional         | 1,077         | -              |
| Accountancy                    | 1,200         | 400            |
| General expenses               | 400           | 448            |
|                                | <b>25,457</b> | <b>30,728</b>  |
| <b>Miscellaneous income</b>    |               |                |
| Bank interest                  | 306           | 309            |
| <b>Net receipts/(payments)</b> | <b>(666)</b>  | <b>(6,975)</b> |

