

Melrose Waverley Tennis Club
Treasurer's Report for the Twelve Months Ended 31 December 2025
Scottish Charity No SC034153

General

The Melrose Waverley Tennis Club accounts for the 12 months ended 31 December 2025 show a deficit of £9,501 (2024 a surplus of £5,175). At the year-end on 31 December 2025, the Club's funds totalled £39,447 (31 December 2024 £48,948). This deficit and decrease was anticipated due to the planned repainting of the courts £12,768 and replacement of floodlight bulbs £2,846. This report highlights the main items for the year.

Income

Gross Income for the year was £33,485 which was £729 higher than for 2024. The main reason for this rise was an increase in membership fee income.

Expenditure

Gross Expenditure for the period was £42,986 which was £15,405 higher than in 2024. The main reason for the increase was the pre planned court maintenance described above.

INCOME

Membership Fees

Membership Fees totalled £11,573 which was a 11% increase on last year's membership income of £10,393. The total number of members has fallen by 13 (Please note the membership numbers shown are based on the members that paid a membership fee in the period from 1 March to 31 December). The decrease is in child, junior and young persons memberships which could be a concern for the club in the future.

	2024	2025
Adults	49	48
Concessions	75	82
Family	5	5 (total 21 members)
Juniors (Age 11 – 18)	25	20
Children Under 10 (Free)	56	40
Young Person	4	2
Summer Membership	6	0
Winter six-month adult	0	5
Winter six-month concession	0	3
Winter six-month family	0	1(total 4 members)
	0	
Total number of members	238	225

The Club's membership fees are still the main source of income for the running of the Club.

Visitor Fees

The Club received £1,415 in Visitor Fees which is a 39% increase from 2024. This increase is despite the "play for free" initiative suggested at the last AGM that ran on weekend afternoons during July and August. The club received very positive feedback on this initiative both verbally and by email.

Court Hire

The Club's courts were hired on two occasions. A member's private booking for a family tournament (September £150), and in August by Tennis Borders for the Borders confined tournament (£330).

Donations

At the end of June 2025, the Club received a donation of £500 from a legacy (Kathleen Dun) specifically to be spent on the junior section. The committee is discussing the best use of this money and has already agreed to support at least one junior in their coaching registration with Tennis Scotland (although the payment will not appear until the 2026 accounts).

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Coaching Fees

Coaching Fees totalled £13,981 which compares with £15,432 received in 2024. This is a 9.4% decrease from 2024. This reflects that the average number of Juniors receiving coaching was slightly lower. Coaching started three weeks later than usual in September 2025 so coaching fees for the August to October term were unusually low as were coaching expenses. The net surplus is comparable to 2024 (3,771). Coaching fees to participants have not increased since 2020.

Coaching

Income

Coaching fees	£13,981
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Expenses

Coaching retainer	£600	
Coaching expenses	£9,676	<u>£10,276</u>
Net Surplus		£3,705

The above expenditure does not include coaching tennis balls which are included under 'Tennis Balls'.

Sponsorship

Members of the Committee gathered £1,300 in Sponsorship from local companies, a record amount for the club. In May, £250 was received from Clelands of The Borders to support the Melrose Mixed Doubles Tournament held in May. In August £1,050 was received (Rennie Welch - £300, Scotway Property Ltd - £250, Clear Mortgage Solutions - £250 and Trade-Mob Ltd £250) as sponsorship of the Tennis Borders Confined Tournament. The Club retained £400 as prize money for the tournament. The balance of £650 was passed to Tennis Borders. Thank you to all sponsors for their support.

Fund Raising

The Club held three fundraisers this year, a Bake Sale in October, Quiz Night in November and Christmas Draw in December. In addition, some catering was offered at the Tennis Borders Confined Tournament and Club Junior Championships. Income and expenditure from these two events are shown under Bake Sale.

The results for the 2025 events were as follows:

Christmas Draw	Expenses - £418	Income - £1,327	Surplus - £ 909
Quiz Night	Expenses - £817	Income - £1,366	Surplus - £ 549
Bake Sale	Expenses - £ 58	Income - £ 352	Surplus - £294

The quiz and draw gave a slightly lower surplus than in 2024, but the surplus from the catering offset this. Thanks to all members who supported these events, especially the bakers.

Club Tournament

£110 was received for entrance fees to the Melrose Mixed Doubles Tournament held in May.

Bank Interest

The Club received bank interest of £978 for the twelve months ended 31 December 2025. This interest was earned on The Co-operative Bank 95 Day Savings Account (£848) and The Co-operative Bank Instant Access Savings Account (£130). The Club is currently receiving 2.03% interest on the 95-Day account and 1.15% on the Instant Access account.

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EXPENDITURE

Court Maintenance

As previously mentioned, the Club had all three tennis courts repainted in July 2025 by Doe Sports at a cost of £12,768. The Club had planned this and in anticipation of the spend £10,000 was transferred from the 95 Day Notice Account to the Instant Access Account. Doe Sports have given the Club advice on maintaining the surface and the committee will review if any added maintenance is needed.

Two floodlights were repaired/replaced in March 2025, costing £2846. Specialist contractors were required for this work. The committee has started to look at installing replacement LED floodlights. This will be expensive and require grant applications and need a small group to take this forward. If any member is interested in helping with this, please let us know.

Dara Walshe continued his regular court maintenance work which totalled £3,125 (13months).

Clubhouse Maintenance

Expenditure on Clubhouse Maintenance increased by £1130 in 2025 primarily due to electrical testing and the subsequent remedial work needed to meet the terms of the Club's insurance (£806). Repairs to rotten woodwork and plumbing repairs to the toilets were also undertaken during the year (£483). The exterior of the clubhouse was repainted by two members and £290 was spent on materials for this. Thank you to these members for giving up their time and doing a splendid job.

Clubhouse Cleaning

The clubhouse is regularly cleaned by KenKleen at a cost of £894 over the year. A Trade Waste contract with Scottish Borders Council started in October 2025 (£317 for six months) however this relies on a committee member putting the bins out and bringing them back in which may not be sustainable.

Electricity

There was a 6.5 % decrease in expenditure on Electricity during 2025 however at 31st December 2025 the club owed Scottish Power £575. Scottish Power will gradually increase their direct debit to recover this amount.

Members should remain aware that if during any period the number of electricity units used exceeds 33 units per day, 20% VAT will be charged, and a Climate Charge Levy will be charged. This levy costs the club approximately £90-£100 each period. Due to increased floodlight use the Club usually incurs this added charge for 4/5 months between October and March.

Insurance

The insurance cover for the clubhouse, contents, courts and floodlights was renewed in October (£1,300).

Tennis Scotland, Borders and LTA Fees

The Club paid Tennis Scotland £40 as entrance fees for one men's team to enter the Scottish Inter-Club Challenge Cup. The Club also paid fees of £296 to Tennis Borders. As noted in the previous annual report LTA registration fees for 2024-25 were paid in financial year 2025 as well as the fees for 2025-26 (£420 and £435). LTA registration gives the Club access to the ClubSpark system and also Public Liability Insurance.

Court Lease

The Club renewed the lease of the courts in 2025 with Scottish Borders Council (on behalf of the Gibson Park Trust). The club will pay £250 per annum in rent, previously the Club did have to pay rent.

Tennis Balls

During the year the Club spent £686 on tennis balls for matches and a further £508 on various types of coaching tennis balls.

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Bank Charges

Bank charges increased by 64% to £405. More members, coaching participants and visitors are paying by card through ClubSpark and at the Bake Sale and Quiz Night. Despite the charges, card payment offers the Club secure, quick and convenient payments compared to cheque and cash payments.

Trophies and Engraving

The Club spent £542 on trophies and engraving (2024 nil spend). This included engraving of previous years trophies and a thank you present (Quaich) to the last honorary treasurer Leslie Young for many, many years contribution to the Club.

Miscellaneous

During the year, the Club spent £200 on hanging baskets, £144 on accounting software, and £228 on vouchers/gifts in recognition of the work done by our auditor, two members in repainting the clubhouse exterior, and the previous honorary treasurer.

Non-Domestic Rate and Water Services

As mentioned in last year's report, the Club is liable for the payment of Non-Domestic Rates. However, the Club obtained 100% relief for these charges. The Club is also liable for the payment of Water Services from Scottish Water however as a charity the Club is eligible for 100% relief for Water Services. This took some time again this year for this relief to be processed by Business Stream (Scottish Water) despite the paperwork being sent early and the relief granted promptly. Thank you to Sophie Macbrayne for doing this on behalf of the Club

The Club's exemption from the payment of NDR and Water Services must be renewed each year.

Conclusion and Future

Despite the significant spend on court repainting and floodlight repairs in 2025 (total £15,600), the club continues to have a relatively healthy bank balance for the routine running of the club.

However as mentioned above the Committee is considering a number of other major projects in the near future, which will require significant expenditure:

- i) Installing LED floodlights.
- ii) Installing solar panels on the clubhouse.

The Club should be aiming for a surplus of between £4,000 and £5,000 each year or maybe more, depending on the cost of the above projects and any additional funding that can be sourced. The Club should consider approaches to increase membership and increasing coaching fees to participants.

This is the first set of Club accounts that I have presented at the Club's Annual General Meetings, since I have become Hon Treasurer. I would like to thank Leslie Young, past Hon Treasurer for all the help and support he has provided to me in the last year. His knowledge and experience has been invaluable.

Accounts examination

I would like to express my thanks to Viv Ross for agreeing to examine the Club's accounts (awaiting).

Kate Spark
Hon. Treasurer

Date: 18/02/2026