

Unaudited financial statements
for the year ended 31 October 2025
for
Windsor Lawn Tennis Club
(company limited by guarantee)

Windsor Lawn Tennis Club

(company limited by guarantee)

Company information for the year ended 31 October 2025

Company registration number:

03452221

Directors:

Mr R Player
Mr D Stephens

Registered office:

Windsor Lawn Tennis Club
Royal Windsor Way
Windsor
Berkshire
SL4 5FW

Windsor Lawn Tennis Club

(company limited by guarantee)

Contents page for the year ended 31 October 2025

	Page
Directors' report	1
Accountants' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	6
Detailed income and expenditure account	9

Windsor Lawn Tennis Club

(company limited by guarantee)

Directors' report for the year ended 31 October 2025

The directors present their report with the financial statements for the year ended 31 October 2025.

Directors

The directors shown below have held office during the period from 1 November 2024 to the date of this report.

Mr R Player
Mr D Stephens

This report has been prepared in accordance with the special provisions for small companies of the Companies Act 2006.

This report was approved by the directors on 18 December 2025 and signed on their behalf by:

Mr D Stephens, Director

Windsor Lawn Tennis Club

(company limited by guarantee)

Accountants' Report to the Board of Directors for the preparation of the unaudited financial statements

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Windsor Lawn Tennis Club for the year ended 31 October 2025 which comprise the Income and expenditure account, Balance sheet and the notes to the financial statements from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Windsor Lawn Tennis Club, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Windsor Lawn Tennis Club and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Windsor Lawn Tennis Club and its Board of Directors, as a body, for our work, or for this report.

It is your duty to ensure that Windsor Lawn Tennis Club has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and surplus of Windsor Lawn Tennis Club. You consider that Windsor Lawn Tennis Club is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Windsor Lawn Tennis Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Cogs Accountancy Services Limited

54 Vale Road
Windsor
Berkshire
SL4 5LA
United Kingdom

Date: 18 December 2025

Windsor Lawn Tennis Club

(company limited by guarantee)

Income and expenditure account for the year ended 31 October 2025

	2025	2024
	£	£
Turnover	553,418	556,821
Cost of sales	(52,912)	(52,820)
Gross surplus	<u>500,506</u>	<u>504,001</u>
Administrative expenses	(501,751)	(517,354)
Operating deficit	(1,245)	(13,353)
Interest receivable and similar income	16,032	7,482
Interest payable and similar expenses	(20)	-
Surplus / (Deficit) for the financial year	<u><u>14,767</u></u>	<u><u>(5,871)</u></u>

Windsor Lawn Tennis Club

(company limited by guarantee)

**Balance sheet
as at 31 October 2025**

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	4	954,173		965,067	
			954,173		965,067
Current assets					
Stocks		4,360		4,977	
Debtors		23,498		22,587	
Cash at bank and in hand		481,213		430,919	
			509,071		458,483
Creditors: amounts falling due within one year			(116,447)		(91,520)
Net current assets			392,624		366,963
Total assets less current liabilities			1,346,797		1,332,030
Creditors: Amounts falling due after more than one year			(13,000)		(13,000)
NET ASSETS			1,333,797		1,319,030
Reserves					
Income and expenditure account			1,333,797		1,319,030
TOTAL RESERVES			1,333,797		1,319,030

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 31 October 2025.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

Windsor Lawn Tennis Club

(company limited by guarantee)

Balance sheet - continued as at 31 October 2025

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of directors and authorised for issue on 18 December 2025 and signed on its behalf by:

Mr D Stephens, Director
18 December 2025

Windsor Lawn Tennis Club

(company limited by guarantee)

Notes to the financial statements for the year ended 31 October 2025

1 Company information

Windsor Lawn Tennis Club is a private company registered in England and Wales. Its registered number is 03452221. The company is limited by guarantee. Its registered office is Windsor Lawn Tennis Club, Royal Windsor Way, Windsor, Berkshire, SL4 5FW.

2 Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

Going concern

In preparing these financial statements, the directors have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the directors take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The directors consider that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, Value Added Tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Land and buildings:

Freehold property - 2% straight line

Plant and machinery etc.:

Plant and machinery - 25% reducing balance

Fixtures & fittings - 33% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to income and expenditure in the period to which they relate.

Windsor Lawn Tennis Club

(company limited by guarantee)

Notes to the financial statements - continued for the year ended 31 October 2025

3 Average number of employees

During the year the average number of employees was 7 (2024 - 6).

4 Tangible fixed assets

	Land and buildings £	Plant and machinery etc. £	Totals £
Cost			
At 1 November 2024	1,401,032	545,284	1,946,316
Additions	-	83,875	83,875
At 31 October 2025	<u>1,401,032</u>	<u>629,159</u>	<u>2,030,191</u>
Depreciation			
At 1 November 2024	634,193	347,056	981,249
Charge for year	36,048	58,721	94,769
At 31 October 2025	<u>670,241</u>	<u>405,777</u>	<u>1,076,018</u>
Net book value			
At 31 October 2025	<u>730,791</u>	<u>223,382</u>	<u>954,173</u>
At 31 October 2024	<u>766,839</u>	<u>198,228</u>	<u>965,067</u>

*The detailed income and expenditure account which follows is for information purposes only.
It does not form part of the statutory financial statements.*

Windsor Lawn Tennis Club

(company limited by guarantee)

Detailed income and expenditure account for the year ended 31 October 2025

	£	2025 £	£	2024 £
Turnover		553,418		556,821
Cost of sales				
Opening stock	4,977		4,375	
Purchases	21,948		22,736	
Food Expenses	22,874		24,949	
Wages	603		866	
Other direct costs	1,090		2,999	
Direct Kitchen costs	5,780		1,872	
Closing stock	(4,360)		(4,977)	
		<u>(52,912)</u>		<u>(52,820)</u>
Gross surplus		500,506		504,001
Administrative expenses				
Rates and water	2,344		1,896	
Insurance	9,680		8,550	
Light and heat	76,394		70,309	
Repairs to property	54,579		74,830	
Security	753		4,340	
Wages	80,692		77,526	
Social security	2,663		2,321	
Pensions	2,150		1,769	
Software and IT Consumables	4,259		4,942	
Telephone	4,438		7,458	
Post and stationery	786		2,762	
Advertising	-		97	
Licences and insurance	991		1,177	
Repairs and renewals	22,545		24,633	
Club Merchandise	-		605	
Cleaning	22,606		22,307	
Health & Safety	349		649	
Sundry expenses	695		338	
Product Expenses	3,472		4,655	
Coaching	20,103		17,923	
Accountancy	15,863		15,241	
Tournaments and Events	21,754		21,682	
Subscriptions	7,531		5,711	
Professional Fees	40,187		41,789	
Donations	2,003		980	
Depn of freehold property	36,048		36,045	
Depn of plant & machinery	3,948		4,268	
Depn of fixtures & fittings	54,773		52,063	
<i>Balance carried forward</i>		<u>491,606</u>		<u>506,866</u>

This page does not form part of the statutory financial statements.

Windsor Lawn Tennis Club

(company limited by guarantee)

Detailed income and expenditure account - continued for the year ended 31 October 2025

		2025		2024
	£	£	£	£
Administrative expenses - continued				
<i>Balance brought forward</i>		491,606		506,866
Bank charges	10,145		10,488	
		<u>(501,751)</u>		<u>(517,354)</u>
Operating deficit		(1,245)		(13,353)
Interest receivable and similar income		16,032		7,482
Interest payable and similar expenses				
Bank interest	4		-	
HMRC Interest and Penalties	16		-	
		<u>(20)</u>		<u>-</u>
Surplus / (Deficit) for the financial year		<u>14,767</u>		<u>(5,871)</u>

This page does not form part of the statutory financial statements.