

ATSC
BAR ACCOUNTS
PROFIT & LOSS ACCOUNT
QUARTER ENDED 31ST MARCH 2026



	QUARTER											YEAR TO DATE			FULL YEAR	
	30.09.23	31.12.23	31.03.24	30.06.24	30.09.24	31.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.03.26	31.12.26	31.12.25	31.12.24	31.12.25	31.12.24
	Qtr	Qtr	Qtr	Qtr	Qtr	Qtr	Qtr	Qtr	Qtr	Qtr	Qtr	YTD	YTD	YTD	Full Year	Full Year
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Sales																
Trade	24,230	21,761	20,465	24,356	23,965	20,951	23,458	23,160	19,233	22,134	24,689	24,689	23,458	20,465	87,985	89,737
Vending	944	1,332	685	1,510	1,027	915	1,024	775	1,752	882	763	763	1,024	685	4,433	5,636
Hall & Office Hire	3,749	2,403	3,235	2,375	2,286	2,631	3,397	4,220	1,996	2,083	3,163	3,163	3,397	3,235	11,696	9,027
Sundries	160	103	294	216	258	235	171	393	253	670	84	84	171	294	1,487	1,004
TOTAL SALES	29,083	25,598	24,679	28,457	27,536	24,733	28,051	28,547	23,235	25,768	28,699	28,699	28,051	24,679	105,601	105,404
Purchases																
Trade	14,288	11,313	11,599	12,853	11,852	9,049	11,010	11,767	9,087	11,009	10,347	10,347	11,010	11,599	42,872	45,354
Food	350	120	0	0	130	0	0	0	0	0	260	260	0	0	0	130
Sundries	0	338	79	151	536	(431)	0	732	786	831	461	461	0	79	2,348	335
TOTAL PURCHASES	14,638	11,771	11,678	13,004	12,518	8,618	11,010	12,499	9,872	11,840	11,068	11,068	11,010	11,678	45,221	45,818
GROSS PROFIT	14,445	13,827	13,001	15,452	15,018	16,114	17,041	16,048	13,363	13,928	17,631	17,631	17,041	13,001	60,380	59,586
GP%	49.7%	54.0%	52.7%	54.3%	54.5%	65.2%	60.8%	56.2%	57.5%	54.1%	61.4%	61.4%	60.8%	56.5%	57.2%	56.5%
Overheads																
Repairs,Maintenance	0	0	0	81	165	0	236	51	0	0	0	0	236	0	287	246
Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	230	0	0	0	0	230	0
Advertising	0	0	0	0	0	250	0	0	0	100	0	0	0	0	100	250
Software Support	90	61	199	90	180	90	0	195	98	0	0	0	0	199	293	559
Wages	9,446	8,893	8,645	9,935	10,164	9,549	9,593	10,880	10,572	10,095	10,430	10,430	9,593	8,645	41,141	38,293
Payroll Costs	90	90	90	90	90	90	90	90	0	0	188	188	90	90	180	360
Accountancy	500	0	0	150	150	150	0	-90	90	90	0	0	0	0	90	450
Music Licence etc	0	0	1,113	0	0	0	1,079	0	0	0	1,249	1,249	1,079	1,113	1,079	1,113
Credit Card Charges	408	456	422	532	469	499	545	557	386	338	314	314	545	422	1,826	1,923
Bank Charges	20	24	15	24	15	29	20	15	18	0	0	0	20	15	54	83
Sky Subscription	1,420	1,857	1,275	1,892	1,742	1,780	1,826	1,889	1,889	1,914	1,928	1,928	1,826	1,275	7,517	6,690
Sundries	323	373	466	394	369	431	205	656	53	184	596	596	205	466	1,097	1,661
TOTAL OVERHEADS	12,297	11,754	12,226	13,189	13,344	12,869	13,594	14,243	13,106	12,951	14,704	14,704	13,594	12,226	53,894	51,628
NET PROFIT	2,148	2,073	775	2,263	1,673	3,246	3,448	1,805	257	977	2,928	2,928	3,448	775	6,487	7,957
Tax Due on Trading Profits	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET PROFIT AFTER TAX	2,148	73	775	2,263	1,673	3,246	3,448	1,805	257	977	2,928	2,928	3,448	775	6,487	7,957

AYLESBURY LAWN TENNIS SQUASH & RACKETBALL CLUB															
TOTAL INCOME															
		2023				2024				2025				2026	
INCOME		31.03.23	30.06.23	30.09.23	31.12.23	31.03.24	30.06.24	30.09.24	30.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.03.26	Y/E 31.12.26
GL CODE		£	£	£	£	£	£	£	£	£	£	£	£	£	£
	SQUASH & RACKETBALL														
4200	Membership Subscriptions	8,867	9,693	9,916	9,807	10,025	10,348	10,210	9,640	9,823	9,784	9,456	9,785	9,718	38,848
4210	Court Fees	6,564	7,494	8,175	8,079	7,880	7,382	7,474	7,294	7,712	6,944	6,703	7,351	7,686	28,710
4212	Court Hire External			-	-	-	-	113	8	155	-	-	-	332	155
4214	Pay and Play	845	730	820	550	810	420	530	260	330	290	180	175	570	975
4222	Junior Coaching Contribution	-	1,311	-	2,758	1,473	1,125	1,119	321	1,342	420	138	270	945	2,169
4224	Ladies Coaching Contribution	-	-	-	422	435	318	422	276	357	612	577	442	347	1,988
4226	Group Coaching Contribution	-	-	-	-	-	-	-	-	-	-	-	-	138	-
4230	Tournament - Entry Fees	-	130	90	68	40	162	48	-	-	198	30	111	-	339
4232	Tournament Hosting External	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4240	Exhibition					-	4,127	-	-	5,817	-	-	-	5,986	5,817
4250	Sponsorship	-	-	-	-	-	-	-	-	-	-	-	208	-	208
4260	Grant Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4260	Grants Receivable	-	-	-	-	350	-	-	-	-	-	300	-	-	300
4280	Squash Sundry Income	-	-	-	375	124	80	-	-	183	114	166	135	-	598
7950	Interest Receivable					-	-	74	146	126	136	141	133	134	536
	TOTAL SQUASH & RACKETBALL INCOME	16,276	19,358	19,001	22,058	21,137	23,961	19,990	17,944	25,845	18,498	17,692	18,610	25,856	80,644
	TENNIS														
4400	Senior Membership Subscriptions	7,623	6,559	7,330	7,404	7,404	9,169	10,909	10,395	10,779	10,469	11,449	11,905	12,298	44,603
4405	Junior Membership Subscriptions	3,061	2,000	1,171	2,622	2,859	2,900	340	3,220	3,200	2,900	100	3,640	3,180	9,840
4412	Court Hire	-	-	83	292	-	250	-	-	-	-	-	-	-	-
4414	Pay and Play	60	240	260	160	20	35	115	50	50	100	30	20	18	200
4420	JWT/Coaches Contribution	1,578	2,013	2,681	1,211	1,712	2,023	2,532	1,109	1,317	1,648	2,067	712	1,086	5,743
4430	Tournament Hosting Internal			-	-	-	-	433	-	-	-	-	18	-	18
4432	Tournament Hosting Fees	-	-	-	-	-	-	4,370	-	-	39	4,264	-	-	4,303
4434	Match Fees	1,999	(90)	1,335	135	-	798	488	441	-	1,818	966	288	276	3,072
4450	Tennis Sponsorship											417	-	-	417
4460	Grants Receivable												1,000	-	1,000
4470	Tennis Donations											-	-	28	-
4480	Tennis Sundry Income		-	-	-	-	51	428	284	55	235	744	-	-	1,034
7950	Interest Received	-	-	-	-	8	117	128	86	100	166	174	132	122	571
	TOTAL TENNIS INCOME	14,321	10,722	12,860	11,824	12,004	15,343	19,743	15,586	15,501	17,374	20,211	17,714	17,009	70,801
	CLUBHOUSE														
4002	Social Membership	-	599	-	-	3	2	-	-	-	-	-	-	-	-
4010	Quiz Profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Covid Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4007	Tennis Office Rent	10,000	5,000	3,000	-	-	-	-	-	-	375	375	750	375	1,500
7950	Interest Received	323	513	641	637	670	586	394	348	301	245	224	199	145	969
	TOTAL CLUBHOUSE INCOME	10,323	6,112	3,641	637	673	588	394	348	301	620	599	949	520	2,469
	TOTAL INCOME	40,920	36,192	35,502	34,519	33,815	39,892	40,127	33,878	41,646	36,492	38,502	37,274	43,384	153,914

AYLESBURY LAWN TENNIS SQUASH & RACKETBALL CLUB																
TOTAL EXPENSES & NET SURPLUS / (DEFICIT)																
		2023				2024				2025				2026		
EXPENDITURE		31.03.23	30.06.23	30.09.23	31.12.23	31.03.24	30.06.24	30.09.24	30.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.03.26	Y/E 31.12.26	Y/E 31.12.25
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
GL CODE	ESTABLISHMENT COSTS															
7100	Electricity Clubhouse	5,461	2,302	2,845	5,531	8,857	4,948	4,460	6,356	7,292	3,266	2,413	4,382	1,598	1,598	17,353
7110	Electricity Floodlights													1,151	1,151	
7120	Gas Clubhouse													4,508	4,508	
7300	Repairs and Maintenance	861	1,555	3,887	7,436	1,021	18,858	2,341	3,264	1,198	2,222	2,540	17,391	5,994	5,994	23,351
7200	Cleaning	3,942	3,920	3,681	3,730	3,940	3,803	3,945	3,442	4,397	3,754	3,970	3,751	4,623	4,623	15,873
7010	Admin	3,108	3,299	3,558	3,558	3,476	3,745	3,654	3,871	3,818	4,142	4,209	3,923	4,147	4,147	16,092
7351	Television	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7350	Telephone and Internet	312	293	288	249	291	297	216	171	171	171	171	174	198	198	688
TOTAL ESTABLISHMENT COSTS		13,705	11,369	14,259	20,503	17,585	31,652	14,615	17,103	16,877	13,555	13,304	29,621	22,219	22,219	73,357
SQUASH COSTS																
5210	Court Maintenance	7,670	431	83	-	1,412	125	2,370	11,460	3,160	6,145	-	288	150	150	9,593
5220	Cost of Juniors	92	1,151	-	965	190	278	107	628	226	560	-	803	133	133	1,589
5222	Junior Coaching Fees	228	856	619	560	724	483	282	577	542	-	323	-	536	536	865
5224	Ladies Coaching Fees	-	-	-	383	441	177	361	331	318	498	375	337	245	245	1,528
5232	Tournament Hosting External													136	136	-
5234	Affiliation and League Fees	-	-	3,465	-	-	350	675	-	-	-	480	-	-	-	480
5240	Exhibition Costs	-	-	1,411	-	-	4,199	-	-	5,625	54	-	-	5,543	5,543	5,679
5280	Sundries	80	184	42	509	457	451	792	1,416	670	561	892	823	55	55	2,947
TOTAL SQUASH COSTS		8,070	2,622	5,620	2,417	3,225	6,063	4,587	14,411	10,541	7,818	2,070	2,251	6,798	6,798	22,680
TENNIS COSTS																
5410	Court Maintenance	2,533	-	431	431	431	35,519	438	7,448	465	438	437	18,764	542	542	20,104
5420	Coaching Costs	-	-	1,060	475	450	505	55	740	263	262	667	737	1,049	1,049	1,929
5421	Coach's Retainer	630	630	630	630	630	630	630	630	630	630	630	630	630	630	2,520
5430	Tournament Hosting Internal			-	-	-	-	334	-	-	-	230	131	-	-	361
5432	Tournament Hosting Fees External	-	-	137	-	-	-	2,434	(66)	-	-	1,774	-	-	-	1,774
5434	Affiliation and League Fees	91	-	198	1,350	-	224	-	1,400	115	-	-	1,770	-	-	1,885
5480	Sundries	42	-	461	204	204	566	758	365	138	584	173	187	-	-	1,083
	Advertising and Marketing	205	-	-	-	-	-	-	-	-	-	-	107	-	-	107
TOTAL TENNIS COSTS		3,501	630	2,917	3,090	1,715	37,444	4,649	10,517	1,611	1,914	3,911	22,327	2,221	2,221	29,763
Finance																
7902	Bank Charges	793	925	847	883	737	1,051	991	1,100	1,061	981	1,049	1,076	26	26	4,167
7910	MMM Charges													572	572	-
7904	Stripe Charges													450	450	-
TOTAL FINANCE COSTS		793	925	847	883	737	1,051	991	1,100	1,061	981	1,049	1,076	1,047	1,047	4,167
Other Costs																
7602	Professional Fees	-	-	-	-	-	-	-	2,550	-	-	2,091	735	400	400	2,825
7914	MMM Licence Fee	-	-	-	1,500	-	-	-	375	375	375	375	375	375	375	1,500
7352	Computer & Software													97	97	-
7500	Advertising and Marketing	-	-	-	230	50	-	-	-	-	-	-	-	-	-	-
8150	Sports Club Assessment	2,150	2,150	2,100	2,100	1,800	1,800	1,800	1,800	1,980	1,980	1,980	1,980	1,980	1,980	7,920
8001	Depreciation	388	400	400	406	399	435	397	419	419	372	371	371	334	334	1,533
8125	Disallowed VAT													3,765	3,765	-
8200	General Expenses	547	661	718	743	129	421	369	398	224	-	113	121	12	12	458
TOTAL OTHER COSTS		3,085	3,211	3,218	4,979	2,377	2,656	2,566	5,542	2,998	2,727	4,929	3,582	6,963	6,963	14,236
TOTAL EXPENDITURE		29,154	18,757	26,861	31,872	25,639	78,866	27,408	48,673	33,088	26,996	25,264	58,856	39,248	39,248	144,204
	Release from Infrastructure Reserve				6,636		50,850		18,170	3,160	6,145		34,144	2,122	2,122	43,449
NET INCOME BEFORE TAX		11,766	17,435	8,641	9,283	8,175	11,876	12,719	3,375	11,719	15,641	13,238	12,562	6,259	6,259	53,160
9001	Corporation Tax	0	0	0	0	0	0	0	2,500	625	625	625	(2,373)	0	-	(498)
TOTAL SURPLUS / (DEFICIT)		11,766	17,435	8,641	9,283	8,175	11,876	12,719	875	11,094	15,016	12,613	14,935	6,259	6,259	53,658

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
CLUBHOUSE INCOME AND EXPENDITURE ACCOUNT															
	2023				2024				2025				2026		
	31.03.23	30.06.23	30.09.23	31.12.23	31.03.24	30.06.24	30.09.24	30.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.03.26	Y/E 31.12.26	Y/E 31.12.25
CLUBHOUSE	£	£	£	£	£	£	£	£	£	£			£	£	£
INCOME															
Social Membership	-	599	-	-	3	2	-	-	-	-	-	-	-	-	-
Quiz Profit	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Covid Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bar Transfer / Office Rent	10,000	5,000	3,000	-	-	-	-	-	-	375	375	750	375	375	1,500
Interest Received	323	513	641	637	670	586	394	348	301	245	224	199	145	145	969
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CLUBHOUSE INCOME	10,323	6,112	3,641	637	673	588	394	348	301	620	599	949	520	520	2,469
DIRECT COSTS															
Light and Heat	5,461	2,302	2,845	5,531	8,857	4,948	4,460	6,356	7,292	3,266	2,413	4,382	6,105	6,105	17,353
Repairs and Maintenance	861	1,555	3,887	7,436	1,021	18,858	2,341	3,264	1,198	2,222	2,540	12,118	5,994	5,994	18,078
Cleaning	3,942	3,920	3,681	3,730	3,940	3,803	3,945	3,442	4,397	3,754	3,970	3,751	4,623	4,623	15,873
Admin	3,108	3,299	3,558	3,558	3,476	3,745	3,654	3,871	3,818	4,142	4,209	3,923	4,147	4,147	16,092
Television	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone and Internet	312	293	288	249	291	297	216	171	171	171	171	174	198	198	688
Recharge to T&S	(12,750)	(12,750)	(12,750)	(12,750)	(12,982)	(12,982)	(12,982)	(12,982)	(15,393)	(15,393)	(15,393)	(15,393)	(14,562)	(14,562)	(61,572)
TOTAL CLUBHOUSE COSTS	955	(1,381)	1,509	7,753	4,603	18,670	1,633	4,121	1,484	(1,838)	(2,089)	8,955	6,506	6,506	6,513
OTHER COSTS															
Share of Establishment Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank/Stripe/MMM Charges	-	-	-	-	12	15	15	15	15	15	5	(5)	-	-	30
Professional Fees	-	-	-	-	-	-	-	2,550	-	-	2,091	735	400	400	2,825
MMM Licence Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising and Marketing	-	-	-	230	50	-	-	-	-	-	-	-	-	-	-
Depreciation	388	400	400	406	399	435	397	419	419	372	371	371	334	334	1,533
Sports Club Assessment	2,150	2,150	2,100	2,100	1,800	1,800	1,800	1,800	1,980	1,980	1,980	1,980	1,980	1,980	7,920
Disallowed VAT													3,765	3,765	-
General Expenses	547	661	718	743	129	421	369	398	224	-	113	121	-	-	458
TOTAL OTHER COSTS	3,085	3,211	3,218	3,479	2,390	2,671	2,581	5,182	2,638	2,367	4,559	3,202	6,478	6,478	12,766
Total Expenditure	4,040	1,830	4,727	11,232	6,993	21,340	4,214	9,303	4,122	530	2,471	12,157	12,984	12,984	19,279
Release from Infrastructure Reserve				6,636		15,800						10,545	2122	2,122	10,545
NET INCOME BEFORE TAX	6,283	4,282	(1,086)	(3,959)	(6,319)	(4,953)	(3,820)	(8,955)	(3,821)	90	(1,872)	(662)	(10,342)	(10,342)	(6,265)
CORPORATION TAX	0	0	0	0	0	0	0	2,500	625	625	625	(2,373)	0	-	(498)
NET INCOME AFTER TAX	6,283	4,282	(1,086)	(3,959)	(6,319)	(4,953)	(3,820)	(11,455)	(4,446)	(535)	(2,497)	1,711	(10,342)	(10,342)	(5,767)

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB																
SQUASH INCOME AND EXPENDITURE ACCOUNT																
		2023				2024				2025				2026		
	SQUASH	31.03.23	30.06.23	30.09.23	31.12.23	31.03.24	30.06.24	30.09.24	30.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.03.26	Y/E 31.12.26	Y/E 31.12.25
		£	£	£	£	£	£	£	£	£	£			£	£	£
GL CODE	INCOME															
4250	Sponsorship	-	-	-	-	-	-	-	-	-	-	-	208		-	208
4200	Membership Subscriptions	8,867	9,693	9,916	9,807	10,025	10,348	10,210	9,640	9,823	9,784	9,456	9,785	9,718	9,718	38,848
4230	Tournament - Entry Fees	-	130	90	68	40	162	48	-	-	198	30	111	-	-	339
4210	Court Fees	6,564	7,494	8,175	8,079	7,880	7,382	7,474	7,294	7,712	6,944	6,703	7,351	7,686	7,686	28,710
4212	Court Hire	-	-	-	-	-	-	113	8	155	-	-	-	332	332	155
4222	Junior Coaching Contribution	-	1,311	-	2,758	1,473	1,125	1,119	321	1,342	420	138	270	945	945	2,169
4224	Ladies Coaching Contribution	-	-	-	422	435	318	422	276	357	612	577	442	347	347	1,988
4226	Group Coaching Contribution													138	138	-
4280	Squash Sundry Income	-	-	-	375	124	80	-	-	183	114	166	135	-	-	598
4240	Exhibition Income	-	-	-	-	-	4,127	-	-	5,817	-	-	-	5,986	5,986	5,817
4260	Grants Receivable	-	-	-	-	350	-	-	-	-	-	300	-		-	300
4290	Interest Receivable					-	-	74	146	126	136	141	133	134	134	536
4214	Pay and Play	845	730	820	550	810	420	530	260	330	290	180	175	570	570	975
	TOTAL SQUASH INCOME	16,276	19,358	19,001	22,058	21,137	23,961	19,990	17,944	25,845	18,498	17,692	18,610	25,856	25,856	80,644
	DIRECT COSTS															
5234	Affiliation and League Fees	-	-	3,465	-	-	350	675	-	-	-	480	-	-	-	480
5210	Court Maintenance	7,670	431	83	-	1,412	125	2,370	11,460	3,160	6,145	-	288	150	150	9,593
5240	Exhibition Costs	-	-	1,411	-	-	4,199	-	-	5,625	54	-	-	5,543	5,543	5,679
5220	Cost of Juniors	92	1,151	-	965	190	278	107	628	226	560	-	803	133	133	1,589
5222	Junior Coaching Fees	228	856	619	560	724	483	282	577	542	-	323	-	536	536	865
5280	Ladies Coaching Fees	-	-	-	383	441	177	361	331	318	498	375	337	245	245	1,528
5232	Tournament Hosting External													136	136	
5280	Sundries	80	184	42	509	457	301	642	1,266	670	561	892	823	67	67	2,947
	TOTAL DIRECT COSTS	8,070	2,622	5,620	2,417	3,225	5,913	4,437	14,261	10,541	7,818	2,070	2,251	6,810	6,810	22,680
	OTHER COSTS															
	Share of Establishment Costs	8,000	8,000	8,000	8,000	8,086	8,086	8,086	8,086	9,463	9,463	9,463	12,099	10,152	10,152	40,488
	Bank/Stripe/MMM Charges	595	694	635	662	701	692	682	640	718	660	700	772	744	744	2,850
	Computer & Software													97	97	
7600	Professional Fees	-	-	-	-	-	150	150	150	-	-	-	-		-	-
7912	MMM Licence Fee	-	-	-	1,200	-	-	-	375	375	375	375	375	375	375	1,500
7500	Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-	-		-	-
8150	Sports Club Assessment	-	-	-	-	-	-	-	-	-	-	-	-		-	-
	TOTAL OTHER COSTS	8,595	8,694	8,635	9,862	8,787	8,928	8,918	9,251	10,556	10,498	10,538	13,246	11,368	11,368	44,838
	TOTAL COSTS	16,665	11,316	14,255	12,279	12,012	14,841	13,355	23,513	21,097	18,316	12,608	15,498	18,178	18,178	67,519
	Release from Infrastructure Reserve								11,160	3,160	6,145		2,636		-	11,941
	SQUASH SURPLUS / (DEFICIT)	(389)	8,042	4,746	9,779	9,125	9,120	6,634	5,592	7,908	6,327	5,084	5,749	7,678	7,678	25,067

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB																
TENNIS INCOME AND EXPENDITURE ACCOUNT																
		2023				2024				2025				2026		
	TENNIS	31.03.23	30.06.23	30.09.23	31.12.23	31.03.24	30.06.24	30.09.24	30.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.03.26	Y/E 31.12.26	Y/E 31.12.25
GL CODE		£	£	£	£	£	£	£	£	£	£			£	£	£
	INCOME															
4400	Senior Membership Subs	7,623	6,559	7,330	7,404	7,404	9,169	10,909	10,395	10,779	10,469	11,449	11,905	12,298	12,298	44,603
4405	Junior Membership Subs	3,061	2,000	1,171	2,622	2,859	2,900	340	3,220	3,200	2,900	100	3,640	3,180	3,180	9,840
4420	JWT/Coaches Contribution	1,578	2,013	2,681	1,211	1,712	2,023	2,532	1,109	1,317	1,648	2,067	712	1,086	1,086	5,743
4414	Pay and Play	60	240	260	160	20	35	115	50	50	100	30	20	18	18	200
4412	Court Hire	-	-	83	292	-	250	-	-	-	-	-	-	-	-	-
4490	Interest Received	-	-	-	-	8	117	128	86	100	166	174	132	122	122	571
4434	Match Fees	1,999	(90)	1,335	135	-	798	488	441	-	1,818	966	288	276	276	3,072
4480	Tennis Sundries	-	-	-	-	-	51	428	284	55	235	744	-	-	-	1,034
4460	Grants Receivable	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	1,000
4432	Tournament Hosting Fees			-	-	-	-	4,370	-	-	39	4,264	-	-	-	4,303
4430	Tournament Hosting Internal			-	-	-	-	433	-	-	-	-	18	-	-	18
	Donations													28	28	
4450	Sponsorship	-	-	-	-	-	-	-	-	-	-	417	-	-	-	417
	TOTAL TENNIS INCOME	14,321	10,722	12,860	11,824	12,004	15,343	19,743	15,586	15,501	17,374	20,211	17,714	17,009	17,009	70,801
	DIRECT COSTS															
5434	Affiliation and League Fees	91	-	198	1,350	-	224	-	1,400	115	-	-	1,770	-	-	1,885
5421	Coach's Retainer	630	630	630	630	630	630	630	630	630	630	630	630	630	630	2,520
5432	Tournament Hosting Fees	-	-	137	-	-	-	2,434	(66)	-	-	1,774	-	-	-	1,774
5430	Tournament Hosting Internal	-	-	-	-	-	-	334	-	-	-	230	131	-	-	361
	Advertising and Marketing	205	-	-	-	-	-	-	-	-	-	-	107	-	-	107
5420	Balls	-	-	1,060	475	450	505	55	740	263	262	667	737	1,049	1,049	1,929
5410	Court Maintenance	2,533	15,466	431	431	431	35,519	438	7,448	465	438	437	18,764	542	542	20,104
5480	Sundries	42	-	461	204	204	566	758	365	138	584	173	187	-	-	1,082
	TOTAL DIRECT COSTS	3,501	16,096	2,917	3,090	1,715	37,444	4,649	10,517	1,611	1,914	3,911	22,326	2,221	2,221	29,763
	OTHER COSTS															
	Share of Establishment Cost	4,750	4,750	4,750	4,750	4,896	4,896	4,896	4,896	5,930	5,930	5,930	8,566	4,410	4,410	26,356
	Electricity Floodlights													1,151	1,151	-
	Bank/Stripe/MMM Charges	198	231	212	221	24	344	294	445	328	306	343	309	304	304	1,287
7600	Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7912	MMM Licence Fee	-	-	-	300	-	-	-	-	-	-	-	-	-	-	-
7500	Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8150	Sports Club Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL OTHER COSTS	4,948	4,981	4,962	5,271	4,920	5,240	5,190	5,341	6,258	6,236	6,273	8,875	5,865	5,865	27,643
	TOTAL COSTS	8,449	21,077	7,879	8,361	6,635	42,685	9,839	15,857	7,869	8,150	10,185	31,202	8,086	8,086	57,406
	Release from Infrastructure Reserve		15,466				35,050		7,010				20,963		-	20,963
	TENNIS SURPLUS / (DEFICIT)	5,872	5,111	4,981	3,463	5,370	7,708	9,905	6,738	7,632	9,224	10,027	7,476	8,923	8,923	34,358

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
BALANCE SHEET AT 31 MARCH 2026

	Notes	31.03.26		31.12.25	
		£	£	£	£
Stock			8,169		8,169
Fixed Assets					
Tangible Assets	1		6,767		7,100
Current Assets					
Debtors	2	10,372		18,667	
Cash at Bank and In Hand		<u>224,879</u>		<u>198,023</u>	
		235,251		216,689	
Creditors					
Amounts Falling Due Within One Year	3	<u>(63,873)</u>		<u>(52,285)</u>	
Net Current Assets			171,378		164,404
Total Assets			<u><u>186,313</u></u>		<u><u>179,673</u></u>
Represented by:					
Reserves					
Restricted Funds	4		465		465
Reserves	5		<u>185,848</u>		<u>179,208</u>
			<u><u>186,313</u></u>		<u><u>179,673</u></u>

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
NOTES TO THE ACCOUNTS

1	Tangible Fixed Assets	Tractor	Fixtures and Fittings	Plant	Computer Equipment	Total
	Cost or Valuation					£
	At 1 January 2026	3,282	317	15,586	579	19,764
	Additions	-	-	-	-	0
	Disposals	-	-	-	-	-
	At 31 March 2026	3,282	317	15,586	579	19,764
	Depreciation					
	At 1 January 2026	3,282	317	8,486	579	12,664
	Charge for the period	0	0	334	0	334
	Depreciation on Disposals	-	-	-	-	-
	At 31 March 2026	3,282	317	8,820	579	12,998
	Net Book Value					
	At 31 March 2026	-	-	6,767	0	6,767
	At 31 December 2025	-	-	7,100	0	7,100

Depreciation is charged at the following rates:

Tractor and Fixtures and Fittings-20% straight line basis

Plant-10% straight line basis

Computer Equipment - 33 1/3% straight line basis

No depreciation is charged in the quarter of purchase

2	Debtors	31.03.26	31.12.25
		£	£
	Sundry Debtors	6,797	11,661
	Prepayments	750	1,125
	Disallowed VAT	1,905	3,765
	Value Added Tax	0	360
	Sports Club	778	1,673
	Credit Card Receipts	141	83
	Bar Account	0	0
		10,372	18,667
3	Creditors - Amounts Falling Due Within One Year	31.03.26	31.12.25
		£	£
	Trade Creditors	5,895	5,361
	Accrued Expenditure	17,416	16,324
	Value Added Tax	2,730	0
	Corporation Tax	1,000	1,000
	Amounts due to Members - Squash See Note Below	15,413	14,771
	Amounts due to Members - Tennis	14,932	7,706
	Net Wages & PAYE	6,486	6,582
		63,873	51,744

Note

This represents monies owed to club members for memberships, both tennis and squash, and squash court fees received in advance. Amounts are released to the Income and Expenditure Account in the period to which the income relates.

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
NOTES TO THE ACCOUNTS
CONTINUED

4 Restricted Funds	31.03.26	31.12.25
	£	£
Balance at the beginning and end of the period	465	465
	<u>465</u>	<u>465</u>

The balance is as follows:

Carl Jarman Award	Note	465	465
		<u>465</u>	<u>465</u>

Note

This represents the balance of monies donated to the club by the widow of Carl Jarman, a much loved and respected member, after his sudden death. The monies are used to fund a squash related activity for any junior member or members nominated by the Squash Committee.

5 Reserves	31.03.26	31.12.25
General	£	£
At 1 January 2026	108,899	111,313
Surplus for the quarter	9,186	15,912
Prior Year Adjustment	-	-
Transfer to Infrastructure Reserve	-	(18,326)
At 31 March 2026	<u>118,085</u>	<u>108,899</u>

Infrastructure Reserve

	£	£
At 1 January 2026	70,310	86,128
Transfer from General Reserves	-	18,326
Utilised during period	(2,546)	(34,144)
At 31 March 2026	<u>67,763</u>	<u>70,310</u>

Total Reserves	<u>185,848</u>	<u>179,208</u>
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Note

In addition to the main bank account, the Club operates an Infrastructure Development Fund to ensure that funds exist to cover projects to develop the facilities for the benefit of members, and other major repair and rebuilding works.

During the quarter £15,818 of the Infrastructure Reserve was released to the Income and Expenditure Account to cover the costs of refurbishing the Ladies toilets. A further £18,326 was released to cover the costs of replacing the tennis court floodlights.

Aylesbury Tennis and Squash Rackets Club
Fixed Assets
Q/E 31st March 2026

Tangible Fixed Assets

	Tractor £	Fixtures & Fittings £	Plant £	Computer Equipment £	Total £
Cost or Valuation					
At 1 January 2026	3,282	317	15,586	579	19,764
Additions in quarter	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2026	3,282	317	15,586	579	19,764

Depreciation

At 1 January 2026	3,282	317	8,486	579	12,664
Charge for quarter	0	0	334	0	334
Depreciation on Disposals	-	-	-	-	0
At 31 March 2026	3,282	317	8,820	579	12,998

Net Book Value

At 31 March 2026	-	-	6,767	-	6,767
At 31 December 2025	-	-	7,100	-	7,100

Depreciation is charged at the following rates:

Tractor and Fixtures & Fittings - 20% straight line basis

Plant - 10% straight line basis

Computer Equipment - 33 1/3% straight line basis

Note : No depreciation is charged in the quarter of purchase

Aylesbury Tennis and Squash Club
Fixed Assets Detail
Q/E 31st March 2026

Tangible Fixed Assets		Date Purchased	Cost £	Cost £	Accum Dep B/F £	Accum Dep B/F £	Dep in Qtr £	Dep in Qtr £	Accum Dep C/F £	Accum Dep C/F £
Tractor	YE	31.12.2015		3,282.00		3,282.00		-		3,282.00
Fixtures & Fittings										
Touch Screen Monitor	YE	31.12.2015		317.00		317.00				317.00
Plant etc										
Water Softener - Boiler Room	YE	31.12.2015	996.00		996.00	40.00	-		996.00	
CCTV Upgrade plus cameras	YE	31.12.2015	1,240.00		1,240.00	40.00	-		1,240.00	
Additional CCTV cameras	QE	31.03.2018	490.00		379.75	31.00	12.25		392.00	
New TV	QE	30.06.2018	462.00		346.50	30.00	11.55		358.05	
Fridge - Corridor	QE	31.03.2019			-		-		-	
Vending Machine	QE	30.06.2019	2,750.00		1,787.50	26.00	68.75		1,856.25	
Air Con Unit in Bar @ 50%	QE	30.09.2019	1,324.00		827.50	25.00	33.10		860.60	
Air Con Unit in Bar @ 50%	QE	31.12.2019	1,324.00		794.40	24.00	33.10		827.50	
Fridge - Sports Club	QE	31.03.2020	380.00		218.50	23.00	9.50		228.00	
Additional CCTV cameras	QE	30.06.2020	635.00		349.25	22.00	15.88		365.13	
Ice Machine	QE	30.09.2021	1,150.00		488.75	17.00	28.75		517.50	
Coffee Machine	QE	31.12.2022	2,699.00		809.70	12.00	67.48		877.18	
Glass Washing Machine	QE	31.03.2023	500.00		137.50	11.00	12.50		150.00	
New Fridge	QE	30.09.2024	527.98		66.00	5.00	13.20		79.20	
PAT Tester	QE	30.09.2024	355.00		44.38	5.00	8.88		53.25	
New TV	QE	31.12.2025	753.33		-	-	18.83		18.83	
				15,586.31		8,485.72		333.76		8,819.48
Computer Equipment										
Chrome Book	QE	31.03.2022		579.00		579.00		-		579.00
				19,764.31		12,663.72		333.76		12,997.48

Depreciation is charged at the following rates:

Tractor and Fixtures and Fittings-20% straight line basis

Plant-10% straight line basis

Computer Equipment - 33 1/3% straight line basis

No Depreciation charged in the Quarter of purchase

AYLESBURY TENNIS AND SQUASH RACKETS CLUB

Q/E 31st March 2026

B2

DEBTORS & PREPAYMENTS

Debtors	Ref	31.03.26	31.12.25
		£	£
Sundry Debtors	B2a	6,797	11,661
Prepayments (MMM Licence)		750	1,125
Disallowed VAT	B2b	1,905	3,765
VAT	B2c	0	360
Sports Club	B2d	267	1,673
Credit Card Receipts	B2e	141	83
Bar Account	B2f	0	0
		9,860	18,666

AYLESBURY TENNIS AND SQUASH RACKETS CLUB

B2a

Q/E 31st March 2026

Sundry Debtors	Ref	31.03.26	31.12.25
		£	£
Tennis Coaches Contribution	Jnl 19	1,086	3,962
Tennis Junior Subscriptions	Jnl 19	3,180	6,640
Tennis Office Rent owed		375	0
TotalEnergies Gas Credit owed		0	0
Squash Junior Coaching		0	0
2468 Vending Rebates owed Q1 (estimate)		570	684
Telnik & Busy Bees Exhibition Sponsorship		700	0
Errol Heron Office Rent owed		375	375
MMM Licence fee (Apr-Sep 2026 prepaid)		0	0
Lamps Credit Note (received April)		512	0
		<u>6,797</u>	<u>11,661</u>
<i>Check</i>		<i>0</i>	<i>0</i>

AYLESBURY TENNIS AND SQUASH RACKETS CLUB

B4

Q/E 31st March 2026

Creditors - Amounts Falling Due Within One Year		Ref	31.03.26	31.12.25
			£	£
Trade Creditors	Rebellion	2100	1,111	969
	Dayla	2100	4,784	4,284
	Fisher Phillips	2102	108	108
2468 Ltd - overpaid vending rebate Q1 / card fees		2101	2,207	84
Accrued Expenditure		2109	15,101	16,324
Value Added Tax		2202	2,730	0
Amounts due to Members - Squash	See Note Below	2300	15,413	14,771
Amounts due to Members - Tennis	See Note Below	2310	14,932	7,706
Corporation Tax		2110	1,000	1,000
Net Wages / Pension / AOE		2220-40	5,308	4,956
PAYE		2210	1,178	1,626
Dunlop - grips and balls			0	457
			<u>63,873</u>	<u>52,285</u>

Note

This represents monies owed to club members for memberships, both tennis and squash, and squash court fees received in advance. Amounts are released to the Income and Expenditure Account in the period to which the income relates.

AYLESBURY TENNIS AND SQUASH RACKETS CLUB

B4a

Q/E 31st March 2026

Accruals	Ref	31.03.26	31.12.25
		£	£
Tennis Sundries (trophies and Level 3 referees)		0	0
Tennis Court Maintenance		438	438
James Woodward's Retainer		9,450	8,820
Tennis Balls		889	1,000
Squash League Entry Fees		0	0
Squash Court Maintenance		0	0
Accountancy Fees		1,250	1,000
Tennis Clubspark Fees		0	0
Repairs (Terry Woodgate)		0	0
Cleaning (Mar)		1,389	2,414
Light & Heat	Pozitiv Gen - Mar	362	1,106
	Pozitiv Gen - Mar	0	0
	Pozitiv Floodlights (Mar est)	360	380
	Total Energies Gas	964	1,167
Bank Charges	Main A/C + Tennis	0	0
RTC Electrical Installation Condition Report (75%)		0	0
		<u>15,101</u>	<u>16,324</u>

Aylesbury Tennis and Squash Rackets Club
Balance with Sports Club
Q/E 31st March 2026

	Ref		DR £	CR £
Balance Due From Sports Club B/Fwd			1,673.14	
Payments Made on behalf of SP	Ref	Date	Description	
Aylesbury Fire - Nursery Call out		15/10/2025	Emergency Light Test	54.80
	10	08/04/2025	Drive way lights	0.00
	11	06/06/2025	Drive way lights	0.00
	12	06/06/2025	Drive way lights	0.00
		06/06/2025	Drive way lights	0.00
		06/06/2025	Drive way lights	0.00
		06/06/2025	Drive way lights	0.00
D.Evans - 11.5hrs @ £18		Jan	Per email	207.00
D.Evans - 0hrs @ £18		Feb	Per email	0.00
D.Evans - 4hrs @ £18		Mar	Per email	72.00
D.Evans -				0.00
Total Energies - SC share		31/03/2026	Annual calc	<u>511.43</u>
				845.23
Received from Sports Club				1,673.14
			<u>2,518.37</u>	<u>1,673.14</u>
Balance Due From Sports Club C/Fwd @ 31st March				845.23
			<u>2,518.37</u>	<u>2,518.37</u>