

AYLESBURY LAWN TENNIS SQUASH & RACKETBALL CLUB															
TOTAL INCOME															
		2023				2024				2025					
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	Y/E 31.12.25	Y/E 31.12.24
GL CODE		£	£	£	£	£	£	£	£	£	£	£	£	£	£
SQUASH & RACKETBALL															
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	38,848	40,223
4230	Tournament - Entry Fees	-	130	90	68	40	162	48	-	-	198	30	111	339	250
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	28,710	30,030
4222	Junior Coaching Contribution	-	1,311	-	2,758	1,473	1,125	1,119	321	1,342	420	138	270	2,169	4,037
4224	Ladies Coaching Contribution	-	-	-	422	435	318	422	276	357	612	577	442	1,988	1,451
4240	Exhibition	-	-	-	-	-	4,127	-	-	5,817	-	-	-	5,817	4,127
4280	Squash Sundry Income	-	-	-	375	124	80	-	-	183	114	166	135	598	204
4212	Court Hire	-	-	-	-	-	-	113	8	155	-	-	-	155	120
4260	Grants Receivable	-	-	-	-	350	-	-	-	-	-	300	-	300	350
4290	Interest Receivable	-	-	-	-	-	-	74	146	126	136	141	133	536	220
4214	Pay and Play	845	730	820	550	810	420	530	260	330	290	180	175	975	2,020
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	80,644	83,032
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	44,603	37,877
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	9,840	9,319
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	5,743	7,376
4414	Pay and Play	60	240	260	160	20	35	115	50	50	100	30	20	200	220
4412	Court Hire	-	-	83	292	-	250	-	-	-	-	-	-	-	250
4432	Tournament Hosting Fees	-	-	-	-	-	-	4,370	-	-	39	4,264	-	4,303	4,370
4430	Tournament Hosting Internal	-	-	-	-	-	-	433	-	-	-	-	18	18	433
4490	Interest Received	-	-	-	-	8	117	128	86	100	166	174	132	571	340
4434	Match Fees	1,999	(90)	1,335	135	-	798	488	441	-	1,818	966	288	3,072	1,727
4460	Grants Receivable	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
4450	Tennis Sponsorship	-	-	-	-	-	-	-	-	-	-	417	-	417	-
4480	Tennis Sundry Income	-	-	-	-	-	51	428	284	55	235	744	-	1,034	763
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	70,801	62,676
CLUBHOUSE															
4002	Social Membership	-	599	-	-	3	2	-	-	-	-	-	-	-	5
4010	Quiz Profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Covid Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4007	Tennis Office Rent	10,000	5,000	3,000	-	-	-	-	-	-	375	375	750	1,500	-
7800	Interest Received	323	513	641	637	670	586	394	348	301	245	224	199	969	1,998
TOTAL CLUBHOUSE INCOME		10,323	6,112	3,641	637	673	588	394	348	301	620	599	949	2,469	2,003
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	153,914	147,712

AYLESBURY LAWN TENNIS SQUASH & RACKETBALL CLUB															
TOTAL EXPENSES & NET SURPLUS / (DEFICIT)															
		2023				2024				2025					
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	Y/E 31.12.25	Y/E 31.12.24
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
GL CODE	ESTABLISHMENT 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	17,353	24,622
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	23,351	25,483
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	15,873	15,130
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	16,092	14,746
7351	Television	21	-	-	-	-	-	-	-	-	-	-	-	-	-
7350	Telephone and Internet	312	293	288	249	291	297	216	171	171	171	171	174	688	975
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	73,357	80,955
SQUASH COSTS															
5234	Affiliation and League Fees	-	-	3,465	-	-	350	675	-	-	-	480	-	480	1,025
5210	Court Maintenance	7,670	431	83	-	1,412	125	2,370	11,460	3,160	6,145	-	288	9,593	15,367
5240	Exhibition Costs	-	-	1,411	-	-	4,199	-	-	5,625	54	-	-	5,679	4,199
	Cost of Juniors	92	1,151	-	965	190	278	107	628	226	560	-	803	1,589	1,203
	Junior Coaching Fees	228	856	619	560	724	483	282	577	542	-	323	-	865	2,066
5224	Ladies Coaching Fees	-	-	-	383	441	177	361	331	318	498	375	337	1,528	1,310
5280	Sundries	80	184	42	509	457	451	792	1,416	670	561	892	823	2,947	3,116
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	22,680	28,286
TENNIS COSTS															
5434	Affiliation and League Fees	91	-	198	1,350	-	224	-	1,400	115	-	-	1,770	1,885	1,624
5421	Coach's Retainer	630	630	630	630	630	630	630	630	630	630	630	630	2,520	2,520
5432	Tournament Hosting Fees External	-	-	137	-	-	-	2,434	(66)	-	-	1,774	-	1,774	2,368
5430	Tournament Hosting Internal	-	-	-	-	-	-	334	-	-	-	230	131	361	334
	Advertising and Marketing	205	-	-	-	-	-	-	-	-	-	-	107	107	-
5420	Balls	-	-	1,060	475	450	505	55	740	263	262	667	738	1,929	1,750
5410	Court Maintenance	2,533	-	431	431	431	35,519	438	7,448	465	438	437	18,764	20,104	43,835
5480	Sundries	42	-	461	204	204	566	758	365	138	584	173	187	1,083	1,893
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	29,763	54,324
Finance															
	Bank Charges	793	925	847	883	737	1,051	991	1,100	1,061	981	1,049	1,076	4,167	3,879
	MMM Charges													-	-
	Stripe Charges													-	-
TOTAL FINANCE COSTS		793	925	847	883	737	1,051	991	1,100	1,061	981	1,049	1,076	4,167	3,879
Other Costs															
7600	Professional Fees	-	-	-	-	-	-	-	2,550	-	-	2,091	735	2,825	2,550
7912	MMM Licence Fee	-	-	-	1,500	-	-	-	375	375	375	375	375	1,500	375
7500	Advertising and Marketing	-	-	-	230	50	-	-	-	-	-	-	-	-	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	7,920	7,200
	Depreciation	388	400	400	406	399	435	397	419	419	372	371	371	1,533	1,649
8200	General Expenses	547	661	718	743	129	421	369	398	224	-	113	121	458	1,316
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	14,236	13,141
TOTAL EXPENDITURE		29,154	18,757	26,861	31,872	25,639	78,866	27,408	48,673	33,088	26,996	25,264	58,857	144,204	180,586
Release from Infrastructure Reserve					6,636		50,850		18,170	3,160	6,145		34,144	43,449	69,020
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	12,561	53,159	36,146
9001	Corporation Tax	0	0	0	0	0	0	0	2,500	625	625	625	(2,373)	(498)	2500
NET INCOME AFTER TAX		11,766	17,435	8,641	9,283	8,175	11,876	12,719	875	11,094	15,016	12,613	14,935	53,658	33,646

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB													
CLUBHOUSE INCOME AND EXPENDITURE ACCOUNT													
	2023				2024				2025				
	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	
CLUBHOUSE	£	£	£	£	£	£	£	£	£	£	£	£	Y/E 31.12.25
INCOME													£
Social Membership	-	599	-	-	3	2	-	-	-	-	-	-	-
Quiz Profit	0	-	-	-	-	-	-	-	-	-	-	-	-
Covid Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Bar Transfer	10,000	5,000	3,000	-	-	-	-	-	-	375	375	750	1,500
Interest Received	323	513	641	637	670	586	394	348	301	245	224	199	969
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CLUBHOUSE INCOME	10,323	6,112	3,641	637	673	588	394	348	301	620	599	949	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	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	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	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	16,092
Television	21	-	-	-	-	-	-	-	-	-	-	-	-
Telephone and Internet	312	293	288	249	291	297	216	171	171	171	171	174	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)	(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	6,513
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	2,825
MMM Licence Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising and Marketing	-	-	-	230	50	-	-	-	-	-	-	-	-
Depreciation	388	400	400	406	399	435	397	419	419	372	371	371	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	7,920
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	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	19,279
Release from Infrastructure Reserve				6,636		15,800						10,545	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)	(6,265)
CORPORATION TAX	0	0	0	0	0	0	0	2,500	625	625	625	(2,373)	(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	(5,767)

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
SQUASH INCOME AND EXPENDITURE ACCOUNT															
		2023				2024				2025					
	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	Y/E 31.12.25	Y/E 31.12.24
		£	£	£	£	£	£	£	£	£	£			£	£
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	38,848	40,223
4230	Tournament - Entry Fees	-	130	90	68	40	162	48	-	-	198	30	111	339	250
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	28,710	30,030
4212	Court Hire	-	-	-	-	-	-	113	8	155	-	-	-	155	120
4222	Junior Coaching Contribution	-	1,311	-	2,758	1,473	1,125	1,119	321	1,342	420	138	270	2,169	4,037
4224	Ladies Coaching Contribution	-	-	-	422	435	318	422	276	357	612	577	442	1,988	1,451
4280	Squash Sundry Income	-	-	-	375	124	80	-	-	183	114	166	135	598	204
4240	Exhibition Income	-	-	-	-	-	4,127	-	-	5,817	-	-	-	5,817	4,127
4260	Grants Receivable	-	-	-	-	350	-	-	-	-	-	300	-	300	350
4290	Interest Receivable	-	-	-	-	-	-	74	146	126	136	141	133	536	220
4214	Pay and Play	845	730	820	550	810	420	530	260	330	290	180	175	975	2,020
	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	80,644	83,032
	DIRECT COSTS														
5234	Affiliation and League Fees	-	-	3,465	-	-	350	675	-	-	-	480	-	480	1,025
5210	Court Maintenance	7,670	431	83	-	1,412	125	2,370	11,460	3,160	6,145	-	288	9,593	15,367
5240	Exhibition Costs	-	-	1,411	-	-	4,199	-	-	5,625	54	-	-	5,679	4,199
	Cost of Juniors	92	1,151	-	965	190	278	107	628	226	560	-	803	1,589	1,203
	Junior Coaching Fees	228	856	619	560	724	483	282	577	542	-	323	-	865	2,066
5280	Ladies Coaching Fees	-	-	-	383	441	177	361	331	318	498	375	337	1,528	1,310
5280	Sundries	80	184	42	509	457	301	642	1,266	670	561	892	823	2,947	2,666
	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	22,680	27,836
	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	40,488	32,344
	Bank/Stripe/MMM Charges	595	694	635	662	701	692	682	640	718	660	700	772	2,850	2,715
7600	Professional Fees	-	-	-	-	-	150	150	150	-	-	-	-	-	450
7912	MMM Licence Fee	-	-	-	1,200	-	-	-	375	375	375	375	375	1,500	375
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	44,838	35,884
	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	67,519	63,720
	Release from Infrastructure Reserve								11,160	3,160	6,145		2,636	11,941	11,160
	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	25,067	30,472

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB															
TENNIS INCOME AND EXPENDITURE ACCOUNT															
		2023				2024				2025					
	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	Y/E 31.12.25	Y/E 31.12.24
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	44,603	37,877
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	9,840	9,319
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	5,743	7,376
4414	Pay and Play	60	240	260	160	20	35	115	50	50	100	30	20	200	220
4412	Court Hire	-	-	83	292	-	250	-	-	-	-	-	-	-	250
4490	Interest Received	-	-	-	-	8	117	128	86	100	166	174	132	571	340
4434	Match Fees	1,999	(90)	1,335	135	-	798	488	441	-	1,818	966	288	3,072	1,727
4480	Tennis Sundries	-	-	-	-	-	51	428	284	55	235	744	-	1,034	763
4460	Grants Receivable	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-
4432	Tournament Hosting Fees	-	-	-	-	-	-	4,370	-	-	39	4,264	-	4,303	4,370
4430	Tournament Hosting Internal	-	-	-	-	-	-	433	-	-	-	-	18	18	433
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	70,801	62,676
	DIRECT COSTS														
5434	Affiliation and League Fees	91	-	198	1,350	-	224	-	1,400	115	-	-	1,770	1,885	1,624
5421	Coach's Retainer	630	630	630	630	630	630	630	630	630	630	630	630	2,520	2,520
5432	Tournament Hosting Fees	-	-	137	-	-	-	2,434	(66)	-	-	1,774	-	1,774	2,368
5430	Tournament Hosting Internal	-	-	-	-	-	-	334	-	-	-	230	131	361	334
	Advertising and Marketing	205	-	-	-	-	-	-	-	-	-	-	107	107	-
5420	Balls	-	-	1,060	475	450	505	55	740	263	262	667	738	1,929	1,750
5410	Court Maintenance	2,533	15,466	431	431	431	35,519	438	7,448	465	438	437	18,764	20,104	43,835
5480	Sundries	42	-	461	204	204	566	758	365	138	584	173	187	1,082	1,893
	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	22,327	29,763	54,324
	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	26,356	19,584
	Bank/Stripe/MMM Charges	198	231	212	221	24	344	294	445	328	306	343	309	1,287	1,107
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	27,643	20,691
	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	57,406	75,015
	Release from Insfrastructure Reserve		15,466				35,050		7,010				20,963	20,963	42,060
	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	7,475	34,358	29,721

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
BALANCE SHEET AT 31 DECEMBER 2025

	Notes	31.12.25		30.09.25	
		£	£	£	£
Fixed Assets					
Tangible Assets	1		7,100		6,718
Current Assets					
Debtors	2	26,285		21,480	
Cash at Bank and In Hand		148,049		180,142	
		<u>174,333</u>		<u>201,622</u>	
Creditors					
Amounts Falling Due Within One Year	3	<u>(39,801)</u>		<u>(47,497)</u>	
Net Current Assets			134,533		154,125
Total Assets			<u><u>141,633</u></u>		<u><u>160,843</u></u>
Represented by:					
Reserves					
Restricted Funds	4		465		465
Reserves	5		<u>160,378</u>		<u>160,378</u>
			<u><u>160,843</u></u>		<u><u>160,843</u></u>

AYLESBURY LAWN TENNIS AND SQUASH RACKETS CLUB
NOTES TO THE ACCOUNTS

1	Tangible Fixed Assets	Fixtures and Fittings		Plant	Computer Equipment	Total
		Tractor				
	Cost or Valuation					£
	At 1 October 2025	3,282	317	14,833	579	19,011
	Additions	-	-	753	-	753
	Disposals	-	-	-	-	-
	At 31 December 2025	3,282	317	15,586	579	19,764
	Depreciation					
	At 1 October 2025	3,282.00	317.00	8,115.09	579.00	12,293.09
	Charge for the period	-	-	371	-	370.82
	Depreciation on Disposals	-	-	-	-	-
	At 31 December 2025	3,282	317	8,486	579	12,663.91
	Net Book Value					
	At 31 December 2025	-	-	7,100	0	7,100
	At 30 September 2025	-	-	6,718	0	6,718

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	31.12.25	30.09.25
		£	£
	Sundry Debtors	11,727	7,465
	Disallowed VAT	3,765	2,379
	Value Added Tax	360	412
	Sports Club	1,673	198
	Sports Company Ltd	0	0
	Bar Account	8,760	11,026
		<u>26,285</u>	<u>21,480</u>
3	Creditors - Amounts Falling Due Within One Year	31.12.25	30.09.25
		£	£
	Accrued Expenditure	16,324	15,233
	Value Added Tax	0	0
	Corporation Tax	1,000	3,154
	Amounts due to Members - Squash See Note Below	14,771	14,338
	Amounts due to Members - Tennis	7,706	14,772
	Men's Squash Exhibition	0	0
		<u>39,801</u>	<u>47,497</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 LAWN TENNIS AND SQUASH RACKETS CLUB
NOTES TO THE ACCOUNTS
CONTINUED

4 Restricted Funds	31.12.25	30.09.25
	£	£
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	31.12.25	30.09.25
General	£	£
At 1 October 2025	74,250	61,637
Surplus for the quarter	14,935	12,613
Prior Year Adjustment	-	-
Transfer to Infrastructure Reserve	(18,326)	-
At 31 December 2025	<u>70,859</u>	<u>74,250</u>
Infrastructure Reserve		
	£	£
At 1 October 2025	86,128	86,128
Transfer from General Reserves	18,326	-
Utilised during period	(34,144)	-
At 31 December 2025	<u>70,310</u>	<u>86,128</u>
Total Reserves	<u>141,168</u>	<u>160,378</u>

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.