Company no. 531101

WEST END LAWN TENNIS CLUB (PINNER) LTD.

ANNUAL REPORT AND UNAUDITED ACCOUNTS

YEAR ENDED 31 OCTOBER 2025

West End Lawn Tennis Club (Pinner) Ltd.

Year ended 31 October 2025

Directors	S.M. O'Toole P. Joseph K. Pinching G. Gold C. Pain A. Kumar A. Psarrou
Secretary	S.M. O'Toole
Registered office	Cuckoo Hill Road Pinner Middlesex HA5 1AY
Honorary Accountant	Lawrence Hurst FCA Chartered Accountant 2 Tanworth Close Northwood HA6 2GF

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West End Lawn Tennis Club (Pinner) Ltd.

Year ended 31 October 2025

Report of the Directors

The directors present their report and unaudited accounts for the year ended 31 October 2025.

Principal Activity

The principal activity of the company, which is unchanged since last year, is that of a tennis club, providing facilities for its members.

Directors

The directors who held office during the year were as follows:

S.M. O'Toole
P. Joseph
K. Pinching
G. Gold
C. Pain
A. Kumar
A. Psarrou

The report has been prepared in accordance with the special provisions within Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of directors
and signed on their behalf by:

S.M. O'TOOLE
Secretary

Dated: 2026

ACCOUNTANTS' REPORT TO THE DIRECTORS

ON THE UNAUDITED ACCOUNTS OF

West End Lawn Tennis Club (Pinner) Ltd.

In order to assist you to fulfill your duties under the Companies Act 2006, we have compiled accounts of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors 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 any responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales (ICAEW) and have complied with the ethical guidance laid down by the ICAEW relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 October 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

Lawrence Hurst FCA
Chartered Accountant
2 Tanworth Close
Northwood
HA6 2GF

25th January 2026

West End Lawn Tennis Club (Pinner) Ltd.

Income and Expenditure Account for the year ended 31 October 2025

	Note	2025 £	2024 £
Operating income		98,737	99,036
Expenditure		74,448	78,656
Operating profit	2	24,289	20,380
Interest receivable		13,247	10,192
Profit before taxation		37,536	30,572
Taxation	3	6,525	6,018
Profit for the financial year		31,011	24,554
Retained surplus brought forward		478,103	453,549
Retained surplus carried forward		£ 509,114	£478,103

West End Lawn Tennis Club (Pinner) Ltd.

Balance Sheet at 31 October 2025

	Note		2025		2024
		£	£	£	£
Fixed assets					
Tangible assets	4		194,613		127,817
Current assets					
Stock	5	1,052		1,617	
Debtors and Prepayments	6	1,083		3,239	
Cash at bank and in hand	7	387,757		398,882	
		389,892		403,738	
Creditors: Amounts falling due within one year		(65,697)		(43,758)	
Net current assets			324,195		359,980
Total assets less current liabilities			£518,808		£487,797
Capital and reserves	9				
Capital reserve			8,194		8,194
Freehold property reserve			1,500		1,500
General reserve			509,114		478,103
			£518,808		£463,243

Statement by Directors:
(a) for the year ended 31 October 2025 the company was entitled to the exemption from audit conferred by s.477, Companies Act 2006.
(b) no notice has been deposited under s.476) Companies Act 2006, in relation to its accounts for the financial year,
(c) the directors acknowledge their responsibilities for:
(i) ensuring that the company keeps accounting records which comply with s.386, Companies Act 2006
(ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of s.394 and s.395, Companies Act 2006, and which would otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company,
(d) the financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the board on 25/01/2026 and signed on their behalf by:

……………………………..
K. Pinching - Director

…………………………..
S.M. O'Toole – Director

West End Lawn Tennis Club (Pinner) Ltd.
Notes to the financial statements for the year ended 31 October 2025

1. Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

a) Operating income
Operating income represents the amounts of goods and services provided.

b) Depreciation of tangible fixed assets
Provision is made for depreciation on all tangible fixed assets at the following rates calculated to write off the cost or valuation of each asset, less estimated residual value, over its estimated useful life:

Freehold building	4% p.a.	on cost
Fixtures & fittings	10% p.a.	on reducing balance
Courts & floodlights	15% p.a.	on reducing balance

c) Stock
Stock is valued at the lower of cost, on a first in first out basis, and net realisable value.

	2025	2024
2. Operating profit	£	£
Operating profit is stated after charging:		
Depreciation of tangible fixed assets	13,035	15,114

3. Taxation		
UK Corporation Tax for the year	6,525	6,018
	6,525	6,018

No corporation tax is considered payable on the trading activities as the Club trades predominantly with its members. Corporation tax is provided on licence fee income from third parties and interest received.

West End Lawn Tennis Club (Pinner) Ltd.

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

4. **Tangible fixed assets**

	Land & buildings £	Fixtures & fittings £	Courts & floodlights £	Total £
Cost				
At 1 November 2024	79,219	48,873	487,898	615,990
Additions	-	1,230	78,600	79,830
At 31 October 2025	79,219	50,103	566,498	695,820
Depreciation				
At 1 November 2024	36,836	36,987	414,349	488,172
Charge for year	814	1,189	11,032	13,035
At 31 October 2025	37,650	38,176	425,381	501,207
Net book value				
At 31 October 2025	41,569	11,927	141,117	194,613
At 31 October 2024	42,383	11,886	73,549	127,817

5. **Stock**

	2025 £	2024 £
Tennis balls	507	974
Bar	545	643
	1,052	1,617

6. **Debtors**

Prepayments	1,083	3,239

West End Lawn Tennis Club (Pinner) Ltd.

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

	2025 £	2024 £
7. Cash at bank and in hand		
General funds	387,757	398,882
8. Creditors: Amounts falling due within one year		
Deferred income	27,216	29,587
Corporation Tax due	6,525	6,018
Licence Fee Deposit	7,656	7,656
Other creditors	24,300	497
	65,697	43,758

9. **Share capital**

The company is limited by guarantee and does not have a share capital.

10. **Related party transactions**

The Club trades predominantly with its members.

For information of management only

West End Lawn Tennis Club (Pinner) Ltd.

Detailed Income and Expenditure Account
for the year ended 31 October 2025

	2025	2025	2024	2024
	£	£	£	£
Income				
Bar		617		1,069
Donation & Hall Lets		25,850		24,850
Social, catering & fundraising		(544)		(768)
Subscriptions		67,687		70,638
Visitors' fees and Match Fees		5,127		2,479
Interest receivable		13,247		10,192
		111,984		108,460
Expenses				
Affiliation, trophies & sundries	2,463		4,358	
Coaching	15,148		14,120	
Court & ground maintenance	9,065		11,579	
Depreciation	13,035		15,114	
Insurance	5,156		4,969	
Legal, professional and website	869		906	
Light & heat	9,046		6,278	
Pavilion expenses	11,103		13,404	
Printing, stationery and postage	44		30	
Rates & Water rates	4,135		2,585	
Tennis balls	4,384		4,545	
		74,448		77,888
Profit on ordinary activities before taxation		37,536		30,572
Tax		6,525		6,018
Profit for the financial year		31,011		24,554

For information of management only

West End Lawn Tennis Club (Pinner) Ltd.

Notes to Detailed Income and Expenditure Account
for the year ended 31 October 2025

1. **Members**

	2025	2024
	Number of members	
Full senior	72	73
Country	6	8
Country Plus	5	4
International	3	3
Students	8	9
Vacation students	8	8
Seven Day	31	36
Five day	45	48
Honorary	8	8
Coach	3	3
Coaching	5	6
Juniors	46	39
Vacation Junior	0	0
Minis	31	34
Social	2	1
Injured	12	12
	285	292

2. **Bar account**

	2025	2024
	£	£
Sales	2,651	3,768
Cost of sales and expenses	2,034	2,699
	617	1,069