Report of the Directors and

Financial Statements for the Year Ended 31 March 2026

for

Stourbridge Lawn Tennis and Squash Club Limited

Stourbridge Lawn Tennis and Squash Club Limited

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for the Year Ended 31 March 2026

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Company Information
for the Year Ended 31 March 2026

DIRECTORS:	Mr J Bartlett Mr N Carter Mr S P G Davis Mr R J Hunt Mr S Hunter Mr P R Barnsley Miss A Goodby Miss L A Hancocks Miss E Franks
SECRETARY:	R Speake
REGISTERED OFFICE:	Sugar Loaf Lane Iverley Stourbridge West Midlands DY7 6PS
REGISTERED NUMBER:	08761408 (England and Wales)

Report of the Directors
for the Year Ended 31 March 2026

The directors present their report with the financial statements of the company for the year ended 31 March 2026.

DIRECTORS
The directors shown below have held office during the whole of the period from 1 April 2025 to the date of this report.

Mr J Bartlett
Mr N Carter
Mr S P G Davis
Mr R J Hunt
Mr S Hunter
Mr P R Barnsley
Miss A Goodby

Other changes in directors holding office are as follows:

Mr P Mumby - resigned 22 October 2025
Miss L A Hancocks - appointed 22 October 2025
Miss E Franks - appointed 1 April 2025

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

ON BEHALF OF THE BOARD:

Mr P R Barnsley - Director

29 October 2026

Chartered Certified Accountants' Report to the Board of Directors on the Unaudited Financial Statements of Stourbridge Lawn Tennis and Squash Club Limited

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Stourbridge Lawn Tennis and Squash Club Limited for the year ended 31 March 2026 which comprise the Income Statement, Abridged Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at accaglobal.com/rulebook.

This report is made solely to the Board of Directors of Stourbridge Lawn Tennis and Squash Club Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Stourbridge Lawn Tennis and Squash Club Limited and state those matters that we have agreed to state to the Board of Directors of Stourbridge Lawn Tennis and Squash Club Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Stourbridge Lawn Tennis and Squash Club Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Stourbridge Lawn Tennis and Squash Club Limited. You consider that Stourbridge Lawn Tennis and Squash Club Limited 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 financial statements of Stourbridge Lawn Tennis and Squash Club Limited. 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.

Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

1 September 2026

Stourbridge Lawn Tennis and Squash Club Limited

Income Statement
for the Year Ended 31 March 2026

	Notes	31.3.26 £	31.3.25 £
TURNOVER		687,291	620,691
Administrative expenses		684,494	617,296
		2,797	3,395
Other operating income		123,727	2,943
OPERATING PROFIT	4	126,524	6,338
Interest receivable and similar income		3,208	3,597
		129,732	9,935
Interest payable and similar expenses		16,915	14,392
PROFIT/(LOSS) BEFORE TAXATION		112,817	(4,457)
Tax on profit/(loss)		988	1,842
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		111,829	(6,299)

The notes form part of these financial statements

Abridged Balance Sheet
31 March 2026

	Notes	31.3.26 £	£	31.3.25 £	£
FIXED ASSETS					
Tangible assets	5		1,509,480		1,469,302
CURRENT ASSETS					
Stocks		9,099		8,767	
Debtors		341,246		324,719	
Cash at bank and in hand		394,425		210,555	
		744,770		544,041	
CREDITORS					
Amounts falling due within one year		489,109		501,030	
NET CURRENT ASSETS			255,661		43,011
TOTAL ASSETS LESS CURRENT LIABILITIES			1,765,141		1,512,313
CREDITORS					
Amounts falling due after more than one year			(237,791)		(95,192)
PROVISIONS FOR LIABILITIES	7		(19,150)		(20,750)
NET ASSETS			1,508,200		1,396,371
RESERVES					
Retained earnings			1,508,200		1,396,371
MEMBERS' FUNDS			1,508,200		1,396,371

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

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Abridged Balance Sheet - continued
31 March 2026

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2026 in accordance with Section 444(2A) of the Companies Act 2006.

The financial statements were approved by the Board of Directors and authorised for issue on 29 October 2026 and were signed on its behalf by:

Mr P R Barnsley - Director

Stourbridge Lawn Tennis and Squash Club Limited

Statement of Changes in Equity
for the Year Ended 31 March 2026

	Retained earnings £	Total equity £
Balance at 1 April 2024	1,402,670	1,402,670
Changes in equity		
Total comprehensive income	(6,299)	(6,299)
Balance at 31 March 2025	1,396,371	1,396,371
Changes in equity		
Total comprehensive income	111,829	111,829
Balance at 31 March 2026	1,508,200	1,508,200

The notes form part of these financial statements

1. STATUTORY INFORMATION

Stourbridge Lawn Tennis and Squash Club Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 historical cost convention.

Turnover
Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates and VAT. The following criteria must also be met before revenue is recognised:

Subscriptions - Revenue is recognised in the period in which the membership relates.

Grant - Amounts received in respect of capital expenditure are treated as deferred income and are credited to the income and expenditure account over the estimated useful life of the asset to which they relate.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clubhouse and other assets	- at varying rates on cost
Tennis and padel courts	- 10% on cost
Gym and gym equipment	- at varying rates on cost

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 24 (2025 - 24).

4. OPERATING PROFIT

The operating profit is stated after charging:

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	91,791	90,131

5. TANGIBLE FIXED ASSETS

	Totals
	£
COST	
At 1 April 2025	2,272,592
Additions	131,969
At 31 March 2026	2,404,561
DEPRECIATION	
At 1 April 2025	803,290
Charge for year	91,791
At 31 March 2026	895,081
NET BOOK VALUE	
At 31 March 2026	1,509,480
At 31 March 2025	1,469,302

6. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.26	31.3.25
	£	£
Bank loans	264,957	130,192

The Lloyds Bank plc loan is secured on a fixed and floating charge on the freehold land and buildings created 23rd December 2013.

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7. PROVISIONS FOR LIABILITIES

	31.3.26	31.3.25
	£	£
Other provisions	19,150	20,750

8. LIMITED BY GUARANTEE

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of a liquidation.

Stourbridge Lawn Tennis and Squash Club Limited

Detailed Profit and Loss Account for the Year Ended 31 March 2026

	31.3.26		31.3.25	
	£	£	£	£
Turnover				
Subscriptions and entrance fees	474,518		431,743	
Visitors' fees	2,818		2,314	
Bar gross profit	177,659		153,662	
Sale of sports equipment	9,498		5,107	
Fund raising events and room hire	4,206		5,365	
Courts advertising and PRO hire	3,648		7,279	
Tennis income	14,944		15,221	
		687,291		620,691
Other income				
Grant income	1,600		1,600	
Other operating income	122,127		1,343	
Deposit account interest	3,208		3,597	
		126,935		6,540
		814,226		627,231
Expenditure				
Rates and insurance	16,563		14,949	
Lighting, heating and water rates	64,338		64,186	
Wages	263,530		236,215	
Social security	12,385		6,615	
Pensions	1,072		1,609	
Hire of plant and machinery	4,398		6,093	
Telephone	5,836		7,482	
Post and stationery	1,141		944	
Advertising	395		328	
Repairs, maintenance and house expenses	44,614		32,947	
Computer costs	6,448		5,542	
Sundry expenses	38,726		36,020	
Affiliation fees	6,133		3,820	
Irrecoverable VAT	51,080		40,026	
Coaching fees	32,811		34,782	
Accountancy	2,400		1,700	
Fines and penalties	-		15	
Subscriptions	14,968		9,865	
Bookkeeping fees	11,912		11,646	
Legal fees	10,871		8,095	
Depreciation of tangible fixed assets	91,790		90,132	
		681,411		613,011
Carried forward		132,815		14,220

Stourbridge Lawn Tennis and Squash Club Limited

Detailed Profit and Loss Account for the Year Ended 31 March 2026

	31.3.26		31.3.25	
	£	£	£	£
Brought forward		132,815		14,220
Finance costs				
Bank charges	3,083		4,285	
Bank interest	6,354		3,771	
Bank loan interest	10,561		10,621	
		19,998		18,677
NET PROFIT/(LOSS)		112,817		(4,457)