Company registration number: 07829589
Charity registration number: 1156455

Atlantic Racquet Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

WESTCOTTS
CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Atlantic Racquet Centre

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Atlantic Racquet Centre

Reference and Administrative Details

Trustees:	Anoushka Lynd Neil Darnley Mark Clayton (resigned 2 June 2026) Atlantic Coast Co-Operative Trust David Vinall The Northam Care Trust Michael Chessum (appointed 1 July 2026)
Secretary	Anoushka Lynd
Charity Registration Number	1156455
Company Registration Number	07829589
	The charity is incorporated in England and Wales.
Registered Office	Atlantic Racquet Centre Farm Road Clovelly Road Industrial Estate Bideford Devon EX39 3BE
Independent Examiner	Westcotts (SW) LLP Chartered Accountants & Statutory Auditors 47 Boutport Street Barnstaple Devon EX31 1SQ

Atlantic Racquet Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Structure, governance and management

Organisational structure

The directors of the company are also charity trustees for the purposes of charity law. All of the trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Anoushka Lynd is the Chief Executive Officer for the charity.

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association one third of the directors stood down at the AGM held in May 2026 and were subsequently re-elected. At each subsequent general meeting one-third of directors must retire from office but are eligible to stand for reappointment.

Induction and training of trustees

We have a full induction programme in place for all new trustees which covers information about the charity and the expectations of a new trustee. We share information on all of our policies and cover safeguarding.

Related party relationships

Related party transactions are identified by the trustees on an ongoing basis with any transactions monitored. A conflict of interest register is maintained.

Risk statement

The trustees meet on a monthly basis to make strategic decisions regarding the operation of the Charity and the development of the facilities. Risk is managed through these meetings.

At present, our facilities remain incomplete and we continue to fundraise to enable full completion. Whilst we are now operationally sustainable, there are more long- term risks associated with not completing the facility.

From an operational perspective, the trustees continue to focus on ensuring the sustainability of our current facilities through monthly financial reporting and review of utilisation. We continue to monitor inflation and the impact of this on our overheads. Rising energy costs, increases in rates, additional national insurance contribution costs and rises in national minimum wage will continue to impact us in 2026.

Safeguarding of children and vulnerable adults is another area which is seen as inherently risky for ARC. The trustees have adopted and regularly review our policies and procedures. We have a safeguarding committee who monitor all activities at ARC and ensure the safety and wellbeing of all users of the centre.

Trustees' Report

Wider network involvement

ARC's future success will be reliant upon retaining help from volunteers and through building relationships across a wider network. In 2025 we continued to invest in our successful volunteer programme which nurtures our culture and provides opportunities to the wider community. We have over 30 inducted volunteers working on our programme.

To ensure the facilities are utilised to their maximum potential, ARC has a wholly owned subsidiary - ARC Centre Ltd. This subsidiary is responsible for the trading activities of ARC including the management of the facility on a day to day basis. This has been implemented through a lease of the premises.

ARC Centre Ltd manage a number of relationships with the wider community. Working closely with a number of organisations who use our facilities. Our most valuable relationships is with ARC Tennis & Sports Club - a membership organisation with over 2,000 members. ARC Tennis & Sports Club licence the facilities from ARC Centre Ltd for the enjoyment of their members.

We have continued to work closely with the Atlantic Co-operative Trust - a charitable co-operative body of seven local primary and junior schools. This working partnership has enabled us to deliver tennis activities to 7 local primary schools. This relationship is key to delivery of our charitable objectives and continues to be a significant focus of our work.

During 2025, we have continued to deliver a fully accessible programme with The Northam Care Trust (NCT). NCT bring their clients to our inclusive community sessions each week, using all of our facilities.

Objectives and activities

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. The trustees have therefore complied with the duty in section 17(5) of the 2011 Charities Act.

Aims and objectives

Our vision

A community racquet and fitness centre where everyone can exercise, socialise and develop skills in a safe and supportive environment; an organisation that improves the health and wellbeing of all local people.

Our mission

Our mission is to provide a high quality, professionally managed, affordable, sustainable and welcoming community sports hub. Our staff, volunteers and members will promote a fun, family focused, inclusive ethos across a wide-ranging programme in which everyone will be equally valued and provided for.

Atlantic Racquet Centre

Trustees' Report

Our aims, objectives and activities each year are reviewed to see what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of our key activity and the benefits these have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Use of volunteers

In addition to the committed trustees, ARC would not have reached this level of success without the significant number of volunteers who have helped make this project a reality. Thank you to each and every one of them. These donated services are not included in the SOFA.

Achievements and performance

Achievements

Our key focus during 2025 was to ensure sustainability of the facilities in the first instance whilst continuing to secure funding for the remainder of the project. We now offer access to multiple activities including tennis, squash, racketball, badminton, table tennis, gym, changing facilities and a changing places facility. The final phase of our build will provide a multi-use facility, akin to a village hall, and a community café. The village hall completed in June 2026. Work on the café and social space continues.

Financial review

ARC aims to be in a net asset position at the end of each financial year. The reserves currently held represent the assets in use at the facility and cash held for the future development of the facility. Due to the nature of the ongoing development work cash is held in easily accessible bank accounts to ensure our financial liabilities can be met each month.

Capitalisation policy

The trustees consider capitalising expenditure in excess of £500.

Plans for future periods

The trustees are very focused on delivering the rest of the project over the coming two years. We aim to complete the facilities in early 2027.

Atlantic Racquet Centre

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Atlantic Racquet Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

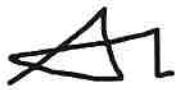
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the parent charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 25/09/2026 and signed on its behalf by:



.....

Anoushka Lynd
Company secretary and trustee

Atlantic Racquet Centre

Independent Examiner's Report to the trustees of Atlantic Racquet Centre ('the Group')

I report to the charity trustees on my examination of the consolidated accounts of the Group comprising the Atlantic Racquet Centre and its subsidiary undertakings for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the Group (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of both Atlantic Racquet Centre and the Group are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your consolidated accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Group's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Atlantic Racquet Centre as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

Catherine Williams FCA DChA
Westcotts (SW) LLP
Chartered Accountants & Statutory Auditors
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 29th September 2026

Atlantic Racquet Centre

Consolidated Statement of Financial Activities for the Year Ended 31 December 2025
(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	42,829	5,587	48,416	10,366
Other trading activities	4	10,590	-	10,590	11,552
Investment income	5	92	-	92	2
Other income	6	230,598	-	230,598	228,709
Total income		284,109	5,587	289,696	250,629
Expenditure on:					
Raising funds	7	(5,435)	-	(5,435)	(6,674)
Charitable activities	8	(260,044)	(21,312)	(281,356)	(287,084)
Total expenditure		(265,479)	(21,312)	(286,791)	(293,758)
Net income/(expenditure)		18,630	(15,725)	2,905	(43,129)
Net movement in funds		18,630	(15,725)	2,905	(43,129)
Reconciliation of funds					
Total funds brought forward		1,744,818	873,903	2,618,721	2,661,850
Total funds carried forward	21	1,763,448	858,178	2,621,626	2,618,721

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 21.

Atlantic Racquet Centre

(Registration number: 07829589)
Consolidated Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	3,334,036	3,357,104
Current assets			
Stocks		3,398	2,431
Debtors	17	25,532	4,687
Cash at bank and in hand	18	97,190	41,692
		126,120	48,810
Creditors: Amounts falling due within one year	19	(118,336)	(96,228)
Net current assets/(liabilities)		7,784	(47,418)
Total assets less current liabilities		3,341,820	3,309,686
Creditors: Amounts falling due after more than one year	20	(720,194)	(690,965)
Net assets		2,621,626	2,618,721
Funds of the group:			
Restricted income funds			
Restricted funds		858,178	873,903
Unrestricted income funds			
Unrestricted funds		1,763,448	1,744,818
Total funds	21	2,621,626	2,618,721

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 27 were approved by the trustees, and authorised for issue on 25/09/2026 ..... and signed on their behalf by:

.....

Anoushka Lynd
Company secretary and trustee

The notes on pages 11 to 27 form an integral part of these financial statements.

Atlantic Racquet Centre

(Registration number: 07829589)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	3,292,460	3,307,039
Investments		1	1
		3,292,461	3,307,040
Current assets			
Debtors	17	24,959	14,496
Cash at bank and in hand	18	84,478	22,025
		109,437	36,521
Creditors: Amounts falling due within one year	19	(97,314)	(75,076)
Net current assets/(liabilities)		12,123	(38,555)
Total assets less current liabilities		3,304,584	3,268,485
Creditors: Amounts falling due after more than one year	20	(640,194)	(607,231)
Net assets		2,664,390	2,661,254
Funds of the charity:			
Restricted income funds			
Restricted funds		858,178	873,903
Unrestricted income funds			
Unrestricted funds		1,806,212	1,787,351
Total funds	21	2,664,390	2,661,254

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

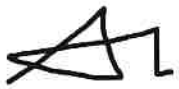
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Atlantic Racquet Centre

(Registration number: 07829589)
Balance Sheet as at 31 December 2025

The financial statements on pages 7 to 27 were approved by the trustees, and authorised for issue on 25/09/2026 and signed on their behalf by:



.....
Anoushka Lynd
Company secretary and trustee

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Atlantic Racquet Centre
Farm Road
Clovelly Road Industrial Estate
Bideford
Devon
EX39 3BE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Atlantic Racquet Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The financial statements are prepared in sterling which is the functional currency of the entity.

Basis of consolidation
The consolidated financial statements consolidate the financial statements of the charity and its subsidiaries ARC Centre Limited, company number 09357363 and ARC Solar Limited, company number 13360598, registered address Atlantic Racquet Centre, Caddsdown Industrial Park, EX39 3DX

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a deficit for the year £34,393 (2023 - surplus of £25,426)

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the statement of financial activities from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those used by the group.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line
Court & Floodlights	5% straight line
Equipment	25% straight line
Clubhouse	10% straight line

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The group uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The group does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations			
Donations	33,229	-	33,229
Grants			
Grants received	9,600	5,587	15,187
	42,829	5,587	48,416

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations			
Donations	7,369	-	7,369
Grants			
Grants received	2,497	500	2,997
	9,866	500	10,366

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Merchandise income	228	228
Food and drink	10,362	10,362
	10,590	10,590

	Unrestricted funds General £	Total 2024 £
Fundraising events	900	900
Merchandise income	263	263
Food and drink	10,389	10,389
	11,552	11,552

5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable on bank deposits	92	92

	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	2	2

6 Other income

	Unrestricted funds General £	Total 2025 £
Income from facility hire	196,870	196,870
Licence income	27,000	27,000
Other revenue	6,728	6,728
	230,598	230,598

	Unrestricted funds General £	Total 2024 £
Income from facility hire	187,639	187,639
Licence income	27,000	27,000
Other revenue	14,070	14,070
	228,709	228,709

7 Expenditure on raising funds

Costs of trading activities

	Unrestricted funds General £	Total 2025 £
Direct costs	5,435	5,435

	Unrestricted funds General £	Total 2024 £
Direct costs	6,674	6,674

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £
Sports & fitness activities		235,852	21,312	257,164
Support costs	9	24,192	-	24,192
		260,044	21,312	281,356

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Sports & fitness activities		246,586	19,825	266,411
Support costs	9	20,673	-	20,673
		267,259	19,825	287,084

9 Analysis of support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Advertising	2,354	590
Bank and card charges	7,503	6,814
General expenses	6,062	8,384
Legal and professional	305	-
Independent examination fees	1,825	1,650
Telephone	5,963	2,894
Interest payable	180	341
	24,192	20,673

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	89,294	102,480

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	16,504	27,995
Pension costs	5,690	4,976
	22,194	32,971

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Coaching and admin staff	18	17

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	1,825	1,650

14 Taxation

The group is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

Group

	Land and buildings £	Furniture and equipment £	Clubhouse £	Solar Equipment £	Total £
Cost					
At 1 January 2025	3,596,838	103,155	24,661	80,446	3,805,100
Additions	64,406	1,820	-	-	66,226
At 31 December 2025	3,661,244	104,975	24,661	80,446	3,871,326
Depreciation					
At 1 January 2025	316,223	76,304	23,290	32,179	447,996
Charge for the year	70,847	9,691	711	8,045	89,294
At 31 December 2025	387,070	85,995	24,001	40,224	537,290
Net book value					
At 31 December 2025	3,274,174	18,980	660	40,222	3,334,036
At 31 December 2024	3,280,615	26,851	1,371	48,267	3,357,104

Charity

	Land and buildings £	Furniture and equipment £	Clubhouse £	Total £
Cost				
At 1 January 2025	3,596,838	97,020	24,661	3,718,519
Additions	64,406	500	-	64,906
At 31 December 2025	3,661,244	97,520	24,661	3,783,425
Depreciation				
At 1 January 2025	316,223	71,967	23,290	411,480
Charge for the year	70,847	7,927	711	79,485
At 31 December 2025	387,070	79,894	24,001	490,965
Net book value				
At 31 December 2025	3,274,174	17,626	660	3,292,460
At 31 December 2024	3,280,615	25,053	1,371	3,307,039

16 Fixed asset investments

Charity

Shares in group undertakings and participating interests

	Subsidiary undertakings £
Cost	
At 1 January 2025	1
At 31 December 2025	1
Net book value	
At 31 December 2025	1
At 31 December 2024	1

17 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	4,875	2,909	660	-
Due from group undertakings	-	-	6,097	12,377
Prepayments	16,208	1,778	8,177	1,778
VAT recoverable	3,082	-	10,025	341
Other debtors	1,367	-	-	-
	25,532	4,687	24,959	14,496

18 Cash and cash equivalents

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Cash at bank	97,190	41,692	84,478	22,025

19 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	3,733	6,400	-	-
Trade creditors	28,152	2,123	10,883	2,123
Other loans	70,183	71,005	70,183	71,005
Other taxation and social security	2,862	7,192	-	-
Other creditors	7,158	-	-	-
Accruals	6,248	9,508	16,248	1,948
	118,336	96,228	97,314	75,076

20 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Other loans	720,194	690,965	640,194	607,231

21 Funds

Group

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General Funds	1,744,818	284,109	(265,479)	1,763,448
Restricted funds				
Phase 1 and 2	872,572	-	(17,451)	855,121
Changing places	1,331	-	-	1,331
Badminton England	-	805	(805)	-
Schools minibus project	-	4,782	(3,056)	1,726
	873,903	5,587	(21,312)	858,178
Total funds	2,618,721	289,696	(286,791)	2,621,626

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General					
General Funds	1,757,977	250,129	(273,933)	10,645	1,744,818
Restricted funds					
Phase 1 and 2	890,380	-	(17,808)	-	872,572
Changing places	1,331	-	-	-	1,331
Wheelchair tennis	-	500	(500)	-	-
Equipment Fund	12,162	-	(1,517)	(10,645)	-
	903,873	500	(19,825)	(10,645)	873,903
Total funds	2,661,850	250,629	(293,758)	-	2,618,721

Notes to the Financial Statements for the Year Ended 31 December 2025

Charity

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General Funds	1,787,351	126,771	(107,910)	1,806,212
Restricted funds				
Phase 1 and 2	872,572	-	(17,451)	855,121
Changing places	1,331	-	-	1,331
Badminton England	-	805	(805)	-
Schools minibus project	-	4,782	(3,056)	1,726
	873,903	5,587	(21,312)	858,178
Total funds	2,661,254	132,358	(129,222)	2,664,390

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General					
General Funds	1,791,774	88,471	(105,056)	12,162	1,787,351
Restricted funds					
Phase 1 and 2	890,380	-	(17,808)	-	872,572
Changing places	1,331	-	-	-	1,331
Wheelchair tennis	-	500	(500)	-	-
Equipment Fund	12,162	-	-	(12,162)	-
	903,873	500	(18,308)	(12,162)	873,903
Total funds	2,695,647	88,971	(123,364)	-	2,661,254

The phase 1 and 2 fund balance represents grant income received in respect of phases 1 and 2 of the project.

Changing places funding has been received towards disabled facilities.

Defibrillator - money raised to enable ARC to have a defibrillator onsite. This has been completed with surplus money being raised to enable ongoing maintenance costs.

Equipment fund - funding received towards badminton equipment and to support badminton activities.

Wheelchair tennis - during the year £500 was received towards wheelchair tennis equipment.

During the year grants and donations received towards the purchase of fixed assets have been released to unrestricted reserves when the restriction on the funds has been released by the purchase of the assets.

22 Analysis of net assets between funds

Group

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	2,475,858	858,178	3,334,036
Current assets	126,120	-	126,120
Current liabilities	(118,336)	-	(118,336)
Creditors over 1 year	(720,194)	-	(720,194)
Total net assets	1,763,448	858,178	2,621,626

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	2,484,532	872,572	3,357,104
Current assets	47,479	1,331	48,810
Current liabilities	(96,228)	-	(96,228)
Creditors over 1 year	(690,965)	-	(690,965)
Total net assets	1,744,818	873,903	2,618,721

Charity

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	2,434,282	858,178	3,292,460
Fixed asset investments	1	-	1
Current assets	109,437	-	109,437
Current liabilities	(97,314)	-	(97,314)
Creditors over 1 year	(640,194)	-	(640,194)
Total net assets	1,806,212	858,178	2,664,390

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	2,434,467	872,572	3,307,039
Fixed asset investments	1	-	1
Current assets	35,190	1,331	36,521
Current liabilities	(75,076)	-	(75,076)
Creditors over 1 year	(607,231)	-	(607,231)
Total net assets	1,787,351	873,903	2,661,254

23 Related party transactions

Group
During the year, the wife of David Vinall, a Trustee was self-employed by ARC Centre Limited and was paid £2,684 (2024: £16,668).

Charity
There were no related party transactions in the year.