Charity registration number 1191997

Company registration number 12013036 (England and Wales)

MORETON MORRELL TENNIS COURT CLUB LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

MORETON MORRELL TENNIS COURT CLUB LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors	Simon Hobson	Chairman, Director and Trustee
	Steven Walsh	Treasurer, Director and Trustee
	Antony Branfield	Secretary, Director and Trustee
	Sir Andrew Hamilton	Director and Trustee
	Christopher Maguerie	Director and Trustee
	John Franklin	Director and Trustee
	Martin Trees	Director and Trustee
	Martin Ryan	Director
	Bruce Paxton	Trustee
Charity number	1191997	
Company number	12013036	
Registered office	The Tennis Club Moreton Morrell Warwickshire England CV35 9AL	
Independent examiner	TC Group Celixir House Stratford Business & Technology Park Innovation Way, Banbury Road Stratford-upon-Avon Warwickshire United Kingdom CV37 7GZ	

MORETON MORRELL TENNIS COURT CLUB LIMITED

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MORETON MORRELL TENNIS COURT CLUB LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Club's Articles of Association, the Companies Act 2006 and "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)" (effective 1 January 2019).

Objectives and activities

Purposes of the charity

The Club is established for the following purposes, defined in the Articles of Association:

a) The promotion of community participation in healthy recreation, in particular by the provision of facilities for the playing of Real Tennis in the Midlands of England.

b) To conserve, preserve and improve for the public benefit as a building of historic interest the Real Tennis Court at Moreton Morrell, Warwickshire CV35 9AL, and to educate the public about the history and heritage of the building.

Activities in relation to those purposes

The main activities in support of the purposes are:

- Provision of a serviceable playing facility for real tennis
- Provision of services to support tennis activity, namely lessons, court booking management, manufacture of balls, sale of equipment and membership management
- Maintenance of the tennis court building, including reactive and emergency works and planned maintenance based on a quinquennial building survey
- Fundraising to augment subscriptions and court fees, including events and merchandise sales.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Club should undertake.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

The year has been a strong one for the club, with court revenues up and an improved operational surplus achieved. Our Head Professional, Darren Long, has settled in well and with Assistant Professional Lloyd Pettiford the team has run a packed schedule of formal and informal tennis tournaments and matches. This and continued healthy court bookings have produced good operational results. We have secured a replacement for Lloyd, who is retiring in April – Chris Aley will bring his seasoned abilities from Leamington Tennis Court Club to join our team.

Court bookings for the year have been relatively steady against the previous year's good performance but with better recovery of court fees from time played. Court utilisation overall for the last calendar year was 69% (2024:70%, 2023: 66%, 2022: 68%) split between weekdays 78% and weekends 47%. Weekend utilisation is starting to increase, having been the focus where weekends are without matches or tournaments. The professionals continue to run a wide range of tournaments and matches during the season, to encourage participation at all skill levels.

Membership levels for playing adult members have been relatively stable, with a net change of +2 Full members and +1 Country members. Distant members have stayed static and Young Adult members have dropped by 1. Non-playing members (Friends of the Court) dropped for the second year, this time significantly from 40 to27, reflecting some economic stress but mostly deaths. The membership movement summary is: Adult playing membership +2, Junior membership -1, Friends of the Court -13 and other categories (Life, Overseas, Weekend) no net change.

Finding new members continues to be a challenge and is largely through existing member introductions. Increasing awareness of the game through open days and creating the table tennis league team has been positive but with little real effect. A marketing campaign by leaflet drop to the locality is planned for early summer.

The game offers a longer playing life than most other racket games and we are pleased to support many players of retirement age, with over 25% being over 65 years of age. One regular player of singles and doubles turned 89 recently – a noteworthy achievement in support of our charity's aim of sport for a healthy lifestyle.

The expansion of club activities into table tennis is still proving positive. The team finished last season in middle ranks and has expanded to two teams for the 25/26 season. The regular home matches provide a valuable increase in visitor footfall to build awareness of our little known game.

A significant event in the club's history is the hosting of the World Doubles Championship in April 2026. Having won the bid to host the event, 2025 saw much planning for the Championship itself and for the supporting events of an amateur doubles tournament, a squash-tennis tournament (on our world unique court) and a gala dinner. The event has also provided the trigger, focus and sponsorship for various interior improvements to the club. These are mostly cosmetic but are a welcome refurbishment to tired decoration and flooring. Hosting the Championship has also provided the opportunity to position the club as an important venue in the game and in local history, and plays a part in our wider marketing and fundraising for the long term building restoration programme. As always, volunteers from the membership do the work to deliver these events and the effort has been significant. Thanks go to all who have made this possible.

The historic building around the court continued to provide challenges. Having made further repairs to the flat roof over the professional's flat, we had leaks into the dining room and lounge during storms, causing damage to plaster and decoration. Planning continues on defining the longer term programme of building works to keep water out and heat in, but these progress slower than hoped due to contractor availability and management time available.

We have carried out the regular review of regular revenue through subscriptions and court fees. These have been raised broadly in line with the inflationary effects seen in our operational costs. In addition, Gift Aid continues to provide a valuable source of revenue.

Promotion of our ancient game as an excellent way of keeping healthy is central to our mission. We continued our junior development programme (with financial support from the Dedanists Foundation) which has seen c. 30 junior players through its sessions, including 4 from the village who would not otherwise had access to this great game. We once again opened for the Heritage Open Days for four days in September where volunteer hosts introduced members of the public to the game and its history.

Financial review

The trustees are pleased to report that after a deficit of £23,869 in 2024, the charity has returned to producing a surplus for the year of £14,946. This has been achieved due to increased court usage and also an increase in subscription rates but also as a result of increased contributions for property maintenance and upkeep. We have also seen a good reduction in our electricity costs due to a change in supplier at the beginning of the year.

The charity's financial position is considered to be good.

The charity has continued its program of property maintenance and upkeep, spending a further £26,261 in 2025 after the £26,340 in 2024. This brings property upkeep to over £70,000 in the last three years.

Reserves policy

It is the policy of the Club that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Club's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Club is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements are as shown on the contents page above.
Sir A C Hamilton
Mr M P Trees
Mr S A Hobson
Mr C Marguerie
Mr J A Franklin
Mr A P Branfield
Mr S Walsh

Recruitment and appointment of trustees
Trustees are appointed in accordance with the Articles of Association.

Induction and training of new trustees
It is the charity's policy that new Trustees undergo an orientation process to brief them on their legal obligations under charity law, the charity's governing documents, the committee decision making process, the business plan and recent financial performance of the charity. Trustees are encouraged to attend any appropriate external training events that will assist them in carrying out their role.

Organisational structure
The finances and performance of the Club is overseen by the trustees who meet quarterly but more frequently when required to respond to changes in government guidance, to monitor the work of the club and how we are meeting our charitable aims.
The trustees have employed a head professional, an assistant professional and an administrative assistant. We also have engaged a number of individuals to cover cleaning and building activities who are all self-employed.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

.....
Mr S Walsh
Trustee

Date: 2nd March 2026

MORETON MORRELL TENNIS COURT CLUB LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MORETON MORRELL TENNIS COURT CLUB LIMITED

I report to the trustees on my examination of the financial statements of Moreton Morrell Tennis Court Club Limited (the Club) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the Club (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Club 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 the Club's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Club as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

TC Group

TC Group

Celixir House
Stratford Business & Technology Park
Innovation Way, Banbury Road
Stratford-upon-Avon
Warwickshire
CV37 7GZ
United Kingdom

Dated: 15/9/2026

MORETON MORRELL TENNIS COURT CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	2	58,681	44,834
Charitable activities	3	71,342	62,039
Investments	4	1,003	1,432
Other income	5	10,982	8,097
Total income		142,008	116,402
Expenditure on:			
Charitable activities	6	127,062	140,271
Total expenditure		127,062	140,271
Net income/(expenditure) and movement in funds		14,946	(23,869)
Reconciliation of funds:			
Fund balances at 1 January 2025		414,206	438,075
Fund balances at 31 December 2025		429,152	414,206

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MORETON MORRELL TENNIS COURT CLUB LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**10**		352,869		356,742
Current assets					
Stocks	**11**	4,847		3,590	
Debtors	**12**	12,270		10,546	
Cash at bank and in hand		114,026		81,212	
		131,143		95,348	
Creditors: amounts falling due within one year	**13**	(27,393)		(10,017)	
Net current assets			103,750		85,331
Total assets less current liabilities			456,619		442,073
Creditors: amounts falling due after more than one year	**14**		(27,467)		(27,867)
Net assets excluding pension liability			429,152		414,206
Net assets			429,152		414,206
The funds of the Club					
Unrestricted funds			429,152		414,206
			429,152		414,206

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

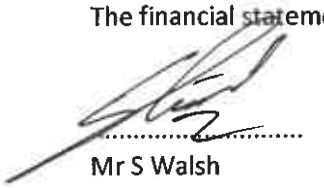
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2025

The financial statements were approved by the trustees on 2nd March 2026.



.....

Mr S Walsh
Trustee

Company registration number 12013036 (England and Wales)

1 Accounting policies

Charity information

Moreton Morrell Tennis Court Club Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The Tennis Club, Moreton Morrell, Warwickshire, CV35 9AL, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Club's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The Club is a Public Benefit Entity as defined by FRS 102.

The Club has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Club. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Club has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Club.

1.4 Income

Income is recognised when the Club is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Club has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies

Legacies are recognised on receipt or otherwise if the Club has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Fixtures and fittings	33% reducing balance
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Club reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Club has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Club's balance sheet when the Club becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Club's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Club is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	15,460	10,292
Deferred grant income	400	400
Membership fees	42,821	34,142
	58,681	44,834

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Court fees and tournaments	71,342	61,889
Charitable rental income	-	150
	71,342	62,039

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,003	1,432

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gift aid receipts	10,982	8,097

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	42,858	42,729
Depreciation and impairment	3,874	4,687
Direct costs of charitable activities	15,498	18,939
Advertising & marketing	24	-
Bad & doubtful debts	17	139
Bank and credit card charges	2,298	1,867
Bookkeeping	3,210	3,279
Cleaning	6,267	5,874
Computer and software costs	702	295
Insurance	7,018	6,567
Legal & professional fees	1,145	1,162
Licenses & subscriptions	1,657	1,625
Light and heat	15,146	19,756
Printing, postage and stationery	193	115
Repairs and premises maintenance	25,371	26,340
Water rates	1,199	6,092
Telephone	585	805
	127,062	140,271
Analysis by fund		
Unrestricted funds	127,062	140,271

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Club during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	2	2

Employment costs	2025 £	2024 £
Wages and salaries	42,042	42,056
Other pension costs	816	673
	42,858	42,729

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
None of the Trustees or key management personnel received any remuneration.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
Cost				
At 1 January 2025	379,660	25,681	3,995	409,336
At 31 December 2025	379,660	25,681	3,995	409,336
Depreciation and impairment				
At 1 January 2025	24,810	24,667	3,116	52,593
Depreciation charged in the year	3,426	155	293	3,874
At 31 December 2025	28,236	24,822	3,409	56,467
Carrying amount				
At 31 December 2025	351,424	859	586	352,869
At 31 December 2024	354,849	1,014	879	356,742

11 Stocks

	2025	2024
	£	£
Raw materials and consumables	4,847	3,590

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	7,320	7,000
Prepayments and accrued income	4,950	3,546
	12,270	10,546

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		2,208	1,942
Deferred income	15	400	400
Trade creditors		6,050	6,059
Other creditors		18,735	1,616
		27,393	10,017

14 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Deferred income	15	27,467	27,867

15 Deferred income

	2025 £	2024 £
Other deferred income	27,867	28,267

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	400	400
Non-current liabilities	27,467	27,867
	27,867	28,267
Movements in the year:		
Released to income	(400)	(400)

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	816	673

16 Retirement benefit schemes

The Club operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Club in an independently administered fund.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	414,206	142,008	(127,062)	429,152

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	438,075	116,402	(140,271)	414,206

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).