The West Hants Club
Annual Report and Consolidated Statements
For the year ending 31 December 2025

Charity number: 1204064
Company number: 13692644

The West Hants Club
For the year ending 31 December 2025

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Report of the Trustees and strategic report for the Year Ended 31 December 2025
The West Hants Club

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

Chair's Foreword

The West Hants Club formally began operating as a charity on 1st January 2025, and I feel extremely privileged to be one of its founding Trustees. Even more so, because I am joined by a talented and engaged set of individuals on the Board, each bringing their own experience, expertise and complementary skills to bear across a wide range of disciplines. Our first year as a charity has not been without its challenges and I am very grateful to my fellow Trustees for all their inputs, insights and efforts which are always offered voluntarily, with humility and good grace in the pursuance of the betterment of the charity.

As you will read in the report, 2025 has been a successful year across so many metrics and the credit must go to the executive management team and indeed the entire, fabulous team at The Club who are rightly praised in member feedback and surveys and to whom I, on behalf of the Board, would wish to add our gratefulness for all that they've helped us to achieve.

Our CEO, Peter Elviss, has guided and developed The Club to incredible effect for over a quarter of a century and will be retiring at the end of 2026. We owe a huge amount of thanks to him for everything he has done for The Club. I am pleased to report that The Board has been successful in identifying and recruiting a high calibre replacement, Danny Sitton, who will join us on 1 October 2026 and take over the reins fully at the beginning of 2027.

At the time of writing, we are mid-way through our Centenary Year with many activities already undertaken in celebration of this amazing milestone and with more to come.

We are enthused to be playing our part at the start of The Club's second century and have ambitious and challenging plans for the further development and enhancement of The Club and the activities on offer, our community parks programme, as well as extending our charitable endeavours throughout the wider community.

Our final vote of thanks goes to our amazing members. There is always a huge amount of positivity within The Club whether it be on court, in classes or in the clubhouse, with warm greetings, smiles, friendly banter, and laughter. It is you who provides the warmth and atmosphere that makes The Club such a joy to visit and to spend pleasurable hours ... even if it hasn't improved my padel game!

I look forward to 2026 and beyond with optimism.



Paul J Leggat
Chair of The Board of Trustees

OBJECTIVES AND ACTIVITIES

Objects and Public Benefit
The objects of the Charity, as set out in its governing document are as follows:

1) Promotion of Healthy Recreation
The Charity promotes community participation in healthy recreation by providing, or assisting in providing, facilities for playing tennis and other sports.
For these purposes, "facilities" means land, buildings, equipment and organising sporting activities.

2) Advancement of Education
The Charity advances the education of children and young people in particular, but not exclusively, by providing coaching in the sport of tennis and by supporting schools to achieve educational outcomes within their physical education syllabi.

Vision
To provide a quality leisure experience that promotes and encourages a healthy sporting lifestyle for juniors and seniors within our local community, in a safe and welcoming environment.

Activities
The Charity's principal activities during the year were to provide, maintain and manage facilities and coaching across a range of sports.

The team of 79 including 25 qualified and licensed coaches deliver a comprehensive coaching programme in tennis, squash, racketball, padel and pickleball to all ages and abilities without reference to race, religion and belief, sex, disability, nationality, ethnic or national origin or social background, with the object of improving their conditions of life.

Trustees and senior management have developed an array of criteria during the course of the year in review to determine our success including, but not limited to, membership levels, participation rates across all sports and venues on offer, tracking median age by membership category and venue, and an annual survey to measure our general health as a multi-facility charity sporting venue.

We are indebted to the many volunteers who assisted staff and LTA officials during the course of the year in review. Their support has been invaluable and is recognised and hugely appreciated by the Board of Trustees.

Public Benefit
The Trustees confirm that the Charity's activities are carried out in furtherance of these objects for the public benefit, and trustees have had due regard to Charity Commission guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

Club Membership

The West Hants Club has increased its membership and now has over 3,000 active members of which 600 are Under 18 years of age.

The club offers discounted rates to Under 21 and Under 28-year-olds and there are 300 members within this category. It also offers Concessionary memberships for people who are on low or modest income.

Parks Membership

The club manages tennis sites throughout the Bournemouth, Christchurch and Poole conurbation on behalf of BCP Council. The club has an operational lease and offers a key fob membership for families at the following sites:

Redhill Park	3 courts
Winton Recreational Ground	6 courts (3 floodlit)
Swanmore Gardens	8 courts
Shelley Park	3 courts
	20 Courts

A family membership costs only £46 per annum and allows one hour play per day. The low-cost scheme attracts over 1,000 families.

Bournemouth Tennis Membership

The club also operates a centre within the central gardens in Bournemouth. The membership cost is £80 per year, and the centre has 7 tennis courts with 3 being covered in the winter. The centre has over 300 family memberships allowing one hour play per day.

The 3 indoor courts are the only public courts in Dorset and are used by several community groups including Bournemouth University, Dorset Tennis and Padel and Dorset Pickleball.

The Parks Programme (BCP)

There are around 3,900 individuals who enjoy tennis paying between 81p and £1.53 per week as a result of the club offering low-cost memberships.

Sports Participation

The club offers weekly coaching sessions and activities to a variety of age groups and abilities across the local community. The programme is available to both members and non-members and over 400 people attend on a weekly basis.

West Hants Wildcards

The club visits local schools and offers coaching to over 300 children, the children are invited to the club and offered reduced coaching for 18 months to encourage them to take up tennis as a sport.

Dorset Squash and Racketball

The club has 4 well maintained squash courts and has a formal relationship with Dorset Squash where they host the majority of the county events and training due to its central location within Dorset.

Dorset Mind

The club adopts an annual charity each year, and in 2025 it was Dorset Mind. The club hosted an annual spinathon which raised around £5,000 and offered free room hire throughout the year.

Schools Partnership

The club established a partnership with our local secondary school which is the Glenmoor and Winton Academy. The school has 1,500 pupils aged between 11 and 16, approximately a quarter of whom are eligible for free school meals. The club offered free facilities for tennis and squash. In addition, we offered weekly coaching and help with years 10 and 11 studying GCSE physical education.

The club has formal links with Talbot Heath School (TH) and Bournemouth Collegiate School (BCS). Children aged between 11-14 can attend the club Regional Player Development scheme and receive a combined tennis and education programme both of which receive discounts.

Competitive Opportunities (Tennis, Squash and Racketball)

The club organised a very comprehensive programme for all levels of competition ranging from beginners to national standard. The club had 20 teams in local leagues and offered box leagues in all sports with 150 participants.

National LTA Partnership

The club has a court usage agreement with the LTA to stage 6 weeks of tournaments and 1,000 hours of training each year.

These include:

- LTA Under 9 Boys and Girls Indoor National Tour
- ITF National Veterans
- LTA Grade 1 National Under 12's
- Team Tennis (men's and women's) National Finals.

FINANCIAL REVIEW

The net income for the year was £5,193,988, primarily due to the transfer of £4,975,445 from West Hants Lawn Tennis Company (Bournemouth) Limited due to a change in structure (see note 6). Funds carried forward at 31 December 2025 totalled £5,193,988 and all balances are unrestricted.

Policy on Reserves

It is the long-term aim of the Trustees to maintain free reserves to the value of three months of total expenditure, equivalent to +/- £1m. This is to act as a financial safety net during times of uncertainty.

The club recognises the negative free reserves of £3,691,944 which is calculated as the unrestricted and undesignated funds of the charity less tangible fixed assets. This arises from the LTA loans outstanding, which are secured largely by a charge on the principal property and fall due over 15 years.

The club has been inexorably linked with the LTA, who have supported the club over many years in its previous form as a CASC, and the trustees are confident that this relationship, trust and financial support will continue into the future.

Notwithstanding this accounting treatment, the charity made an operating surplus in 2025 of £218,543 (excluding first year amounts transferred from the CASC) and the Trustees have developed an investment strategy which should see the charity achieving a cumulative surplus to target levels by 2032.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustee Recruitment, Induction and Training

Trustee recruitment is undertaken in accordance with the Charity's governing document (Articles of Association in compliance with the Companies Act 2006) and Trustee Recruitment, Induction and Training Policy, which is available on the Club's website. Our articles make provision for a minimum of four and a maximum of twelve trustees and the Board annually assesses the skills, knowledge and experience required to support the effective administration of the Charity and appoints trustees following a formal recruitment process. New trustees receive an induction programme and ongoing training opportunities to support them in fulfilling their duties.

Management and Decision-Making

The Board of Trustees is responsible for the Charity's governance, strategic direction and oversight and meets quarterly. Day-to-day management is delegated to the Chief Executive Officer, who is supported by the senior management team. The Chief Executive Officer provides trustees with a monthly report covering operational, financial and strategic matters, enabling trustees to monitor performance and make informed decisions throughout the year.

Day-to-day responsibility for the delivery of the charity's activities rests with the Chief Executive Officer, supported by the senior management team, who oversee the Club's operations, finance, administration, membership services, sport and facility management.

The setting of pay and remuneration of key management personnel is managed by the CEO through benchmarking of similar sporting facilities and charities and brought to The Board for approval and sign-off. In the case of the CEO, The Board has created a sub-committee led by a Trustee who is an HR professional to execute similar benchmarking with the assistance of HR professionals within the LTA to ensure breadth of assessment in setting pay and remuneration.

Risk Management

The trustees have identified and considered the main risks to which the charity is exposed and have taken the necessary steps to mitigate and manage these risks on a regular basis. Risk management forms part of the organisations internal control arrangements to focus on the mitigation of risks that would prevent The West Hants Club from achieving its strategic objectives. The Risk Management Register is reviewed annually by Senior Management and the Board of Trustees.

The identified key risks, after mitigation measures, are:

- Retirement/resignation of the CEO: The Trustees are aware of retirement plans for the CEO at the end of 2026 and will ensure that a successor is recruited and in place ahead of this date.
- Unanticipated maintenance costs: even with a robust maintenance and replacement plan in place, the Trustees recognise this as a significant risk and have developed an investment strategy to ensure this is mitigated as far as possible.

Plans for Future Periods

The West Hants Club has its centenary year in 2026, and they are planning a range of events to the local community.

The activities include:

- A membership offer of 100 no joining fees.
- A hundred free rackets to parks members.
- An open weekend over Easter for members and non-members.
- A Racketball Festival in October.
- A Squash Exhibition in November.

The club is reaching capacity in provision of padel, indoor tennis and fitness classes so the trustees are preparing a phased long-term development plan which will address these issues and further increase public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2025. The Trustees during the year under review are;

Kia Smith		Karen Thompson	Appointed 10 Jan 2025
James Mathie		Chris Brady	Resigned 20 Sept 2025
Matthew Annen	Appointed 18 Dec 2025	Nigel Butler	Resigned 23 Nov 2025
Owen Bliss	Appointed 11 Dec 2025	Mark Hurd	Resigned 22 May 2025
Helen Clegg	Appointed 10 Jan 2025	Mohamed Ladha	Resigned 3 January 2025
Paul Leggat	Appointed 10 Jan 2025	Kate Brooks	Resigned 8 May 2025
Yasser Mohamed	Appointed 10 Jan 2025		

Company Secretary
Nicholas John Purcell Fitz-Gerald

Key Management Personnel
Peter Donald Elviss - Chief Executive Officer
Mark Arthur Daley - Chief Operations Officer
Tabitha Newman - Chief Administration Officer

Charity number 1204064

Company number 13692644

Registered Office
The Club House Roslin Road South
Talbot Woods
Bournemouth
BH3 7EF

Auditors
TC Group
Waverley House
115-119 Holdenhurst Road
Bournemouth
BH8 8DY

Legal Advisors

Steele Raymond LLP Solicitors
Richmond Point
43 Richmond Hill
Bournemouth
BH2 6LR

Bates Wells and Braithwaite LLP
(trading as Bates Wells)
10 Queen Street Place
London
EC4R 1BE

Statement of the Trustee's responsibilities

The trustees, who are also the directors of the West Hants Club for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the groups auditors are unaware.

- The Trustees have taken all the steps that they ought to have taken, in order to make themselves aware of any relevant audit information, and to establish that the auditors are aware of that information.

Auditors

The Auditors, TC Group will be considered for reappointment at the next trustee board meeting.

This Trustee's and Strategic Report under the Charities Act 2011 and Companies Act 2006 was approved by the Board of Trustees, in their capacity as company directors, on

07 September 2026

And is signed and authorised on its behalf by;

Paul Leggat

Report of the Independent Auditors to the Trustees of The West Hants Club

Opinion

We have audited the consolidated financial statements of The West Hants Club (the 'charitable parent company' and its trading subsidiary, together 'the group') for the year ended 31 December 2025 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets and the consolidated statement of cashflows and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group's and the parent charitable company's affairs as at 31 December 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group and parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees and directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the group and parent charitable company have not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group and parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

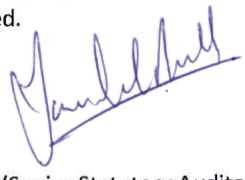
- We obtained an understanding of the legal and regulatory frameworks applicable to the group and the sector in which they operate.
- We obtained an understanding of how the group are complying with those legal and regulatory frameworks by making enquires of management
- We assessed the susceptibility of the group's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

1. Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud
2. Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
3. Challenging assumptions and judgements made by management in its accounting estimates
4. Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
5. Assessing the extent of compliance with the relevant law and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Use of our report

This report is made solely to the group and charitable company. Our audit work has been undertaken so that we might state to the group and charitable company those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the group and charitable company as a body, for our audit work, for this report, or for the opinions we have formed.



I M Rodd BSc FCA FCCA (Senior Statutory Auditor)
For and on behalf of TC Group
Registered Auditor
Waverley House, 115-119 Holdehurst Road
Bournemouth
BH8 8DY

Date: 9 September 2026

The West Hants Club
Consolidated Statement of Financial Activities
for the Year Ended 31 December 2025
(incorporating income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM				
Charitable activities	3	3,138,222	-	3,138,222
Other trading activities	4	936,042	-	936,042
Investments	5	2,154	-	2,154
Other - Transfer from CASC	6	4,975,445	-	4,975,445
Total income and endowments		9,051,863	-	9,051,863
EXPENDITURE ON				
Raising funds	7	927,984	-	927,984
Charitable activities	8	2,929,891	-	2,929,891
Total expenditure		3,857,875	-	3,857,875
NET INCOME		5,193,988	-	5,193,988
Transfers between funds	20	-	-	-
Tax on activities		-	-	-
Net movement in funds		5,193,988	-	5,193,988
RECONCILIATION OF FUNDS				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD		5,193,988	-	5,193,988

The notes on pages 18 to 30 form part of these financial statements

The West Hants Club
Consolidated Balance Sheet
At 31 December 2025

Company number: 13692644
Charity number: 1204064

	Notes	2025 £
FIXED ASSETS		
Tangible assets	12	8,885,932
Investments	13	-
		8,885,932
CURRENT ASSETS		
Stock		72,444
Debtors: amounts falling due within one year	14	129,462
Cash at bank and in hand	15	33,278
		235,184
CREDITORS		
Amounts falling due within one year	16	(1,106,250)
NET CURRENT ASSETS/(LIABILITIES)		(871,066)
TOTAL ASSETS LESS CURRENT LIABILITIES		8,014,866
CREDITORS		
Amounts falling due after more than one year	17	(2,820,878)
NET ASSETS		5,193,988
FUNDS		
Unrestricted funds	20	5,193,988
Restricted funds	20	-
TOTAL FUNDS		5,193,988

All funds of the charity at the balance sheet dates are unrestricted.

The notes on pages 18 to 30 form part of these financial statements

continued...

The West Hants Club
Consolidated Balance Sheet (continued)
At 31 December 2025

Company number: 13692644
Charity number: 1204064

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable group and company keeps accounting records that 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 charitable group and company as at the end of each financial year and of its surplus and deficit 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 charitable group and company.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011 and the Companies Act 2006.

These financial statements were approved by the Board of Trustees on 07/09/2026 and were signed on its behalf by:

.....
Paul Leggat - trustee

The notes on pages 18 to 30 form part of these financial statements

The West Hants Club
Charity Balance Sheet
At 31 December 2025

Company number: 13692644
Charity number: 1204064

	Notes	2025 £
FIXED ASSETS		
Tangible assets	12	8,885,932
Investments	13	1
		8,885,933
CURRENT ASSETS		
Stock		22,951
Debtors	14	184,122
Cash at bank and in hand	15	28,010
		235,083
CREDITORS		
Amounts falling due within one year	16	(1,106,150)
NET CURRENT ASSETS/(LIABILITIES)		(871,067)
TOTAL ASSETS LESS CURRENT LIABILITIES		8,014,866
CREDITORS		
Amounts falling due after more than one year	17	(2,820,878)
NET ASSETS		5,193,988
FUNDS		
Unrestricted funds	20	5,193,988
Restricted funds	20	-
TOTAL FUNDS		5,193,988
Company's profit/(loss) for the year		5,193,988

All funds of the charity at the balance sheet dates are unrestricted.

These financial statements were approved by the Board of Trustees on 07/09/2026 and were signed on its behalf by:

.....
Paul Leggat - trustee

The notes on pages 18 to 30 form part of these financial statements

The West Hants Club
Consolidated Cashflow Statement
for the Year Ended 31 December 2025

		2025
Cash flows from operating activities:	**Notes**	**£**
Cash generated from operations	1	641,590
Tax paid		-
Interest paid		(16,870)
Net cash provided by (used in) operating activities		624,720
Cash flows from investing activities:		
Purchase of tangible fixed assets		(341,038)
Interest received		2,154
Net cash provided by (used in) investing activities		(338,884)
Cash flows from financing activities:		
Loan repayments in the year		(252,558)
Net cash provided by (used in) financing activities		(252,558)
Change in cash and cash equivalents in the reporting period		33,278
Cash and cash equivalents at the beginning of the reporting period		-
Cash and cash equivalents at the end of the reporting period		33,278

The notes on pages 18 to 30 form part of these financial statements

The West Hants Club
Notes to the Consolidated Cash Flow Statement
for the Year Ended 31 December 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025
	£
Net income for the reporting period (as per the statement of financial activities)	5,193,988
Adjustments for:	
Depreciation charges	259,933
Finance costs	16,870
Interest received	(2,154)
Non-cash net assets transferred from old company (group)	(865,057)
Fair value assessment of tangible fixed assets transferred (note 6)	(3,987,930)
Cashflows before movement in working capital	615,650
Decrease / (increase) in stocks	(23,573)
Decrease / (increase) in debtors	(24,504)
Increase / (decrease) in creditors	74,017
Net cash provided by (used in) operating activities	641,590

2. CASH AND CASH EQUIVALENTS

The amounts disclosed on the Cash Flow Statement in respect of cash and cash equivalents are in respect of these balance sheet amounts:

	2025
	£
Year ended 31 December 2025	
Cash and cash equivalents	33,278

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 01/01/25	Transfer from CASC	Cash Flow	At 31/12/25
Net cash				
Cash at bank and in hand	-	122,458	(89,180)	33,278
Debt				
Debts falling due within 1 year	-	-	576,023	576,023
Debts falling due after 1 year	-	-	2,717,808	2,717,808
Total	-	122,458	(3,383,011)	(3,260,553)

1. LEGAL FORM

The West Hants Club is a public benefit company under FRS 102, and is incorporated as a Company limited by guarantee, registered in England and Wales (company number 13692644). The registered office address is on the company information page of these accounts. The company is also a registered charity in England (charity number 1204064).

The directors or the charitable company are its members and are liable for guarantee amounting to £1 per member if the charitable company were to be wound up.

West Hants Lawn Tennis Company (Trading) Limited is incorporated as a Company limited by shares, registered in England and Wales (company number 10087207). The trading company is wholly owned by the West Hants Club charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared in accordance with the charitable company's governing document, the Charities Act 2011, 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 Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity (and the group). Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Basis of Consolidation

The group financial statements consolidate the financial statements of The West Hants Club and its wholly owned trading subsidiary West Hants Lawn Tennis Company (Trading) Limited as if they formed a single entity. Intercompany transactions and balances have therefore been eliminated in full. The Group has taken advantage of section 408 of the Companies Act 2006 by not providing a separate statement of financial activities for the company.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity (and the group) has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

2. ACCOUNTING POLICIES - continued

Income

Income is recognised when the charity 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 charity 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.

Legacies are recognised on receipt or otherwise if the charity 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.

Memberships are recognised across the period to which the payment relates. Where amounts are received in advance for a set period beyond the period end, the income is deferred.

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 number of employees.

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:

Leasehold property	Over the remainder of leasehold (69 years)
Courts and grounds	4% - 10% straight line basis
Fixtures and equipment	8.33% - 25% straight line basis

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.

Where assets were transferred from the previous CASC, the assets have been depreciated over their remaining useful life from the date they were originally purchased.

Investments

The charity's subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities. The trading subsidiary is wholly owned by the Club and has control on that basis. Investments in subsidiaries are held at cost in the parent financial statements.

2. ACCOUNTING POLICIES - continued

Stock

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.

Stock is recognised on the First in - First out (FIFO) basis.

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.

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.

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

Fund accounting

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

One such estimation is the fair value uplift of the transfer of the leasehold of the site from the previous sports club following the change in structure to a charity (see note 6 for more detail). This has been conducted on an open market basis on the value of the leasehold at the transfer date. Depreciation of the leasehold is charged at a rate over the remaining life of the leasehold and the asset is held at cost less depreciation going forward.

Asset equipment which was transferred from the previous sports club in the year consists of multiple small assets, and has been estimated in value to be the NBV held at the transfer date. This is considered reasonable in assessment of the age and type of assets held as it has been considered impractical to individually value all equipment transferred to the club. Had this been done, then the value of the transfer may differ from the value shown in the accounts.

Depreciation is another area of key estimation within the accounts. This is calculated based on the estimated useful life of the assets at the depreciation rates shown in the accounting policies above. This impacts figures within the SOFA and in the Tangible fixed asset note and differing rates would result in a variance to the amounts shown in the financial statements.

3 INCOME - CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Club facilities	2,615,777	-	2,615,777
Coaching	522,445	-	522,445
	3,138,222	-	3,138,222

Included in the above are grants from the following sources:

	2025
	£
LTA grant	85,000

4 INCOME - OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Bar	273,894	-	273,894
Catering	448,139	-	448,139
Sponsorship	72,701	-	72,701
Shop	63,637	-	63,637
Social subscriptions and visitor fees	61,339	-	61,339
Other	16,332	-	16,332
	936,042	-	936,042

5 INCOME - INVESTMENT

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Deposit account interest	2,154	-	2,154
	2,154	-	2,154

6 INCOME - OTHER

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Transfer of assets from CASC at NBV	987,515	-	987,515
Reassessment to represent fair value	3,987,930		3,987,930
	4,975,445	-	4,975,445

On 1 January 2025, the Community Amateur Sports Club (CASC) named The West Hants Lawn Tennis Company (Bournemouth) Limited (00210654), transferred the assets, liabilities and ongoing operations of the club to the registered charity. This is shown as a transfer into income within this financial year. Assets were transferred at fair value where it was practical to assess. Equipment, consisting of multiple small assets, was transferred at the NBV at the transfer date and this is considered reasonable in assessment of the age and type of assets held.

7 EXPENDITURE - RAISING FUNDS

	Unrestricted funds	Restricted funds	Total funds 2025
	£	£	£
Staff costs	531,232	-	531,232
Food and bar purchases	338,452	-	339,074
Shop purchases	32,745	-	32,123
Promotional activity	25,555	-	25,555
	927,984	-	927,984

8 CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (note 9)	Total costs 2025
	£	£	£
Club facilities	1,549,324	380,894	1,930,218
Coaching	745,743	253,930	999,673
	2,295,067	634,824	2,929,891

Net income/(expenditure) is stated after charging/(crediting):

	2025
	£
Depreciation	259,933
Bank charges and interest payable	16,870
Operating leases	26,867

9 SUPPORT COSTS

	Staffing	Finance	Other	Governance	2025
	£	£	£	£	£
Club facilities	226,676	10,122	76,127	67,969	380,894
Coaching	151,118	6,748	50,751	45,313	253,930
	377,794	16,870	126,878	113,282	634,824

Support costs have been allocated based on employee head count.

Governance costs are summarised as:

	2025
	£
Legal & professional	56,402
Accountancy	41,880
Auditor remuneration	
Audit	15,000
Non auditor remuneration	-
	113,282

10 TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2025, trustee/director remuneration was £nil.

Trustees' expenses

No trustees were reimbursed for expenses during the year ended 31 December 2025.

11 STAFF COSTS

	2025
	£
Wages and salaries	1,802,633
Social security costs	176,074
Other pension costs	40,434
	2,019,141

The average number of employees during the year was as follows:

	2025
Employees	79

Key Management Personnel

Key management personnel salaries for the year totalled £166,637. The trustees consider the key management personnel during the year to be those detailed on page 5.

During the year employees' salaries in excess of £60,000 were in the ranges:

	2025
£80,001 - £90,000	1

Trustee remuneration

Trustee remuneration was £nil in the year ended 31 December 2025.

12 TANGIBLE FIXED ASSETS - Charity and Subsidiary

	Leasehold property	Courts and grounds	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 January 2025	-	-	-	-
Transfer from CASC (see note 6)	8,000,000	318,538	486,289	**8,804,827**
Additions	-	270,172	70,866	**341,038**
Disposals	-	(1,956)	(2,510)	**(4,466)**
At 31 December 2025	8,000,000	586,754	554,645	**9,141,399**
DEPRECIATION				
At 1 January 2025	-	-	-	-
Charge for year	115,942	62,011	81,980	**259,933**
Eliminated on disposal	-	(1,956)	(2,510)	**(4,466)**
At 31 December 2025	115,942	60,055	79,470	**255,467**
NET BOOK VALUE				
At 31 December 2025	7,884,058	526,699	475,175	8,885,932
At 1 January 2025	-	-	-	-

TANGIBLE FIXED ASSETS - Charity

	Leasehold property	Courts and grounds	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 January 2025	-	-	-	-
Transfer from CASC (see note 6)	8,000,000	318,538	486,289	**8,804,827**
Additions	-	270,172	70,866	**341,038**
Disposals	-	(1,956)	(2,510)	**(4,466)**
At 31 December 2025	8,000,000	586,754	554,645	**9,141,399**
DEPRECIATION				
At 1 January 2025	-	-	-	-
Charge for year	115,942	62,011	81,980	**259,933**
Eliminated on disposal	-	(1,956)	(2,510)	**(4,466)**
At 31 December 2025	115,942	60,055	79,470	**255,467**
NET BOOK VALUE				
At 31 December 2025	7,884,058	526,699	475,175	**8,885,932**
At 1 January 2025	-	-	-	-

13 FIXED ASSET INVESTMENTS - Charity

	Shares in group undertakings	Totals
	£	£
Cost		
At 1 January 2025	-	-
Additions	1	1
At 31 December 2025	1	1
NET BOOK VALUE		
At 31 December 2025	1	1
At 1 January 2025	-	-

Subsidiary

West Hants Lawn Tennis Company (Trading) Limited
Registered office: Roslin Road South, Talbot Woods, Bournemouth, Dorset, BH3 7EF
Nature of Business: Commercial activities in support of the parent.
Company number: 10087207

Class of shares: Ordinary
Holding: 100%

14 DEBTORS

	Charity and subsidiary 2025	Charity 2025
	£	£
Amounts falling due within one year:		
Trade debtors	74,488	74,488
Prepayments and accrued income	31,037	31,037
Amounts owed by group undertakings	-	59,317
Other debtors	23,937	19,280
	129,462	184,122

15 CASH AT BANK AND IN HAND

	Charity and subsidiary 2025 £	Charity 2025 £
Cash at bank	31,820	26,552
Cash in hand	1,458	1,458
	33,278	28,010

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity and subsidiary 2025 £	Charity 2025 £
Bank loans and overdraft (see note 18)	49,999	49,999
Other loans (see note 18)	526,024	526,024
Trade Creditors	57,036	57,036
Social security and other taxes	39,218	39,218
Amounts owed to group undertakings	-	-
VAT	14,912	14,912
Other creditors	30,233	30,133
Accruals	74,414	74,414
Deferred Income	314,414	314,414
	1,106,250	1,106,150

Income is deferred in relation to membership and sponsorships, where income is received in advance for the provision of service after the year end.

17 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Charity and subsidiary 2025 £	Charity 2025 £
Deferred Income	103,070	103,070
Bank loans and overdraft (see note 18)	12,500	12,500
Other loans (see note 18)	2,705,308	2,705,308
	2,820,878	2,820,878

18 LOANS	Charity and subsidiary 2025 £	Charity 2025 £
Amounts due within 1 year:		
Bank loans	49,999	49,999
Other loans	526,024	526,024
	576,023	576,023
Amounts due within 1-2 years:		
Bank loans	12,500	12,500
Other loans	202,557	202,557
	215,057	215,057
Amounts due within 2-5 years:		
Bank loans	-	-
Other loans	526,023	526,023
	526,023	526,023
Amounts due in more than 5 years and repayable by instalments		
Bank loans	-	-
Other loans	1,976,728	1,976,728
	1,976,728	1,976,728

LTA Land and development funding

This funding relates to the purchase and development of the property at Roslin Road South. £5,160,700 plus VAT is being paid to LTA Developments Limited by quarterly instalments on an interest free agreement. As from 1 January 2015 (in the previous CASC entity) the quarterly payments alternate between £40,918 plus VAT and £30,018 plus VAT until full repayment in 2039. Not all of the VAT on these payments will be recoverable, and it is estimated that total irrecoverable VAT of £632,186 will be paid during the 30-year funding term. This amount has been disclosed as part of the total funding liability. At the year end the total balance outstanding on this funding, including irrecoverable VAT is £3,108,860 with a remaining term of 14 years.

On payment of final instalment, The West Hants Club will receive title of the property.

Other LTA Loans

A loan of £408,245 from The Lawn Tennis Association was granted which is interest free and is repayable by twenty equal biannual instalments of £20,412, commencing July 2018 in the previous CASC entity. At the year end the outstanding balance on this loan is £122,472.

Both LTA loan balances were novated to The West Hants Club with effect from 1 January 2025.

Security

All LTA loans are secured over the assets to which they helped purchase.

19 LEASING AGREEMENTS

Minimum lease payments for non-cancellable operating leases are as follows:

	Charity and subsidiary 2025
	£
Within one year	40,746
Between one and 5 years	45,856
	86,602

The amount of non-cancellable operating lease payments recognised as an expense during the year was £26,867.

20 MOVEMENT IN FUNDS

Charity and subsidiary	At 1.1.25	Incoming resources	Resources expended	Gains and losses	Transfers	At 31.12.25
	£	£	£	£	£	£
Unrestricted funds						
General fund	-	9,051,863	(3,857,875)	-	-	**5,193,988**
	-	9,051,863	(3,857,875)	-	-	5,193,988
TOTAL FUNDS	**-**	**9,051,863**	**(3,857,875)**	**-**	**-**	**5,193,988**

Charity	At 1.1.25	Incoming resources	Resources expended	Gains and losses	Transfers	At 31.12.25
	£	£	£	£	£	£
Unrestricted funds						
General fund	-	8,239,349	(3,045,361)	-	-	5,193,988
	-	8,239,349	(3,045,361)	-	-	5,193,988
TOTAL FUNDS	**-**	**8,239,349**	**(3,045,361)**	**-**	**-**	**5,193,988**

21 RELATED PARTY TRANSACTIONS

West Hants Lawn Tennis Company (Trading) Limited is a 100% owned subsidiary of The West Hants Club.

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no other related party transactions in the year to 31 December 2025.

22 DEFINED CONTRIBUTION PENSION

Employer contributions to defined contribution pension schemes in the year totalled £40,434 (2024: £nil).

23 PARENT/SUBSIDIARY RELATIONSHIP

The Charity discharges part of its charitable objectives through its subsidiary, West Hants Lawn Tennis Company (Trading) Limited, which is responsible for the day to day running of the club's shop, bar and restaurant and other associated trading activities.

West Hants Lawn Tennis Company (Trading) Limited is a 100% owned subsidiary of The West Hants Club. Full entity level financial statements for West Hants Lawn Tennis Company (Trading) Limited (10087207) can be found on Companies House.

An extract from the Balance Sheet of West Hants Lawn Tennis Company (Trading) Limited at 31 December 2025 is as follows:-

	2025 £
Fixed assets	-
Current assets	59,418
Current liabilities	(59,417)
Total assets less current liabilities	1
Creditors due in more than one year	-
Net current assets	1
Called up share capital (owned by charity)	1
Profit and loss account	-
	1
Gross income for the year	871,517
Gross expenditure for the year	(871,517)
Tax (due)/receivable on profit	-
Surplus/(deficit) for the year	-