REIGATE SQUASH CLUB

ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2026

REIGATE SQUASH CLUB

INDEPENDENT ACCOUNTANT'S REPORT TO REIGATE SQUASH CLUB

We have examined, without carrying out an audit, the attached Profit and Loss Account for the year ended 30 June 2026 and Balance Sheet at that date and confirm that they are in accordance with the club's records.

Blackman Terry Accountants Ltd ….........................

Chartered Certified Accounts

Bolney Place
Cowfold Road
Bolney
Haywards Heath
West Sussex
RH17 5QT

REIGATE SQUASH CLUB

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 30 JUNE 2026

			2026		**2025**
INCOME					
Subscriptions			32262		30748
Entrance fees			1380		1320
Court fees			24157		25286
Bar profit	**Note 1**		6240		7294
Food income			3920		2654
Profit on Sale of T-Shirts			(24)		224
Bank deposit interest			4111		4616
100 Club takings			667		3203
			72713		75345
EXPENSES					
Food purchases		1832		1856	
Water rates		1356		1203	
Insurance		4010		4086	
Light and heat		11554		10757	
Repairs and refurbishment		26941		11992	
Club development		0		750	
Waste disposal		1427		1259	
Printing, postage and stationery		130		76	
Computer & website		369		144	
Advertising		0		0	
Cleaning		7364		7340	
Online booking system and internet fees		1345		1340	
Affiliation and team fees		3023		1602	
Balls, grips and equipment		1802		1082	
Charity donation		245		308	
Accountancy fees		1344		1093	
Bank charges		987		974	
Sundry expenses		1893		3256	
Corporation tax		781		877	
Depreciation	Buildings	4032		4032	
	Fixtures and fittings	1530		93	
First aid training		250		0	
			72215		54120
Profit/(Loss) for the year			498		21225

REIGATE SQUASH CLUB

BALANCE SHEET AT 30 JUNE 2026

		2026		2025	
		£	£	£	
FIXED ASSETS	**Note 2**		97860		97583
CURRENT ASSETS					
Bar stocks		1165		1274	
Debtors and prepayments		3617		3776	
Cash at bank		143875		143868	
Cash in hand		50		50	
Dinner/dance deposit		1170		0	
		149878		148968	
CURRENT LIABILITIES					
Trade creditors and accruals		4127		3438	
NET CURRENT ASSETS			145751		145530
NET ASSETS			243611		243113
GENERAL FUND					
As at 1 July 2025			243113		221888
Profit/(Loss) for the year			498		21225
			243611		243113

In accordance with the terms of engagement of Blackman Terry Accountants Ltd, we approve the financial statements for the year ended 30 June 2026 which comprise the Profit and Loss Account, Balance Sheet and Notes. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting bases used, and for providing Blackman Terry Accountants Ltd with all the information and explanations necessary for their examination.

The financial statements were approved by the Committee on…..........................

Malcolm Gimblett - Hon. Treasurer

Chris Harris - Chairman

REIGATE SQUASH CLUB

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2026

1) BAR PROFIT

	2026	2025
Takings	13,378.37	16055
Purchases	7,138.62	8760
Profit	6,239.75	7295

2) TANGIBLE FIXED ASSETS

		Land & Buildings	Fixtures & Fittings	Total
Cost				
	As at 1 July 2025	201616	31808	233424
	Additions	0	5840	5840
	As at 30 June 2026	201616	37648	239264
Depreciation				
	As at 1 July 2025	104313	31529	135842
	Charge for the year	4032	1530	5562
	As at 30 June 2026	108345	33059	141404
Net Book Value				
	As at 30 June 2026	93271	4589	97860
	As at 1 July 2025	97303	279	97582

HM Revenue & Customs

Company Tax Return

CT600 (2026) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Reigate Squash Club
2	Company registration number	
3	Tax reference	7611016085
4	Type of company	0

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity		6	SME	
7	NI employer		8	Special circumstances	

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	35	to DD MM YYYY
	01 07 2025		30 06 2026

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	
45	Claim or relief affecting an earlier period	
50	Making more than one return for this company now	
55	This return contains estimated figures	
60	Company part of a group that is not small	
65	Notice of disclosable avoidance schemes	
	Transfer pricing	
70	Compensating adjustment claimed	
75	Company qualifies for SME exemption	

About this return - continued

Accounts and computations

80	**I attach accounts and computations for the period to which this return relates**	X
85	**I attach accounts and computations for a different period**	
90	**If you're not attaching the accounts and computations, explain why**	
	Accounts not attached: PDF accounts attached with explanation	

Supplementary pages enclosed

95	**Loans and arrangements to participators by close companies** - form CT600A	
100	**Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches** - form CT600B	
105	**Group and consortium** - form CT600C	
110	**Insurance** - form CT600D	
115	**Charities and Community Amateur Sports Clubs (CASCs)** - form CT600E	
120	**Tonnage tax** - form CT600F	
125	**Northern Ireland** - form CT600G	
130	**Cross-border royalties** - form CT600H	
135	**Supplementary charge in respect of ring fence trades** - form CT600I	
140	**Disclosure of Tax Avoidance Schemes** - form CT600J	
141	**Restitution tax** - form CT600K	
142	**Research and Development** - form CT600L	
143	**Freeports and Investment Zones** - form CT600M	
144	**Residential Property Developer Tax (RPDT)** - form CT600N	
96	**Creative industries** - form CT600P	

Tax calculation - Turnover

145	**Total turnover from trade**	£ .00
150	**Banks, building societies, insurance companies and other financial concerns** - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	

Income

155	**Trading profits**	£ 0.00
160	**Trading losses brought forward set against trading profits**	£ .00
165	**Net trading profits** - box 155 minus box 160	£ 0.00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ 4,111.00
172	**Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**	

Income - continued

175	**Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**	£ . 00
180	**Non-exempt dividends or distributions from non-UK resident companies**	£ . 00
185	**Income from which Income Tax has been deducted**	£ 4,111 . 00
190	**Income from a property business**	£ 0 . 00
195	**Non-trading gains on intangible fixed assets**	£ . 00
200	**Tonnage tax profits**	£ . 00
205	**Income not falling under any other heading**	£ . 00

Chargeable gains

210	**Gross chargeable gains**	£ . 00
215	**Allowable losses including losses brought forward**	£ . 00
220	**Net chargeable gains** - box 210 minus box 215	£ . 00

Profits before deductions and reliefs

225	**Losses brought forward against certain investment income**	£ . 00
230	**Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits**	£ . 00
235	**Profits before other deductions and reliefs** - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230	£ 4,111 . 00

Deductions and reliefs

240	**Losses on unquoted shares**	£ . 00
245	**Management expenses**	£ . 00
250	**UK property business losses for this or previous accounting period**	£ . 00
255	**Capital allowances for the purposes of management of the business**	£ . 00
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**	£ . 00

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£ .00
265	Non-trading losses on intangible fixed assets	£ .00
275	Total trading losses of this or a later accounting period	£ .00
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	£ .00
290	Non-trade capital allowances	£ .00
295	Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290	£ .00
300	Profits before qualifying donations and group relief - box 235 minus box 295	£ 4,111.00
305	Qualifying donations	£ .00
310	Group relief	£ .00
312	Group relief for carried forward losses	£ .00
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£ 4,111.00
320	Ring fence profits included	£ .00
325	Northern Ireland profits included	£ .00

Tax calculation

326	Number of associated companies in this period	0
327	Number of associated companies in the first financial year	
328	Number of associated companies in the second financial year	
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	X

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax
330	2025	335	£ 3,086	340	19.00	345	£ 586.34 p
		350	£	355		360	£ p
		365	£	370		375	£ p
380	2026	385	£ 1,025	390	19.00	395	£ 194.75 p
		400	£	405		410	£ p
		415	£	420		425	£ p

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	£ 781.09
Marginal relief	435	£ 0.00
Corporation Tax chargeable - box 430 minus box 435	440	£ 781.09

Reliefs and deductions in terms of tax

445	**Community Investment Tax Relief**	£ .
450	**Double Taxation Relief**	£ .
455	**Put an 'X' in box 455 if box 450 includes an underlying rate relief claim**	
460	**Put an 'X' in box 460 if box 450 includes an amount carried back from a later period**	
465	**Advance Corporation Tax**	£ .
470	**Total reliefs and deduction in terms of tax** - total of boxes 445, 450 and 465	£ .

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	**Coronavirus Job Retention Scheme (CJRS) received**	£ .
472	**CJRS entitlement**	£ .
473	**CJRS overpayment already assessed or voluntary disclosed**	£ .
474	**Other coronavirus overpayments**	£ .

Energy levies

986	**Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable**	£ .00
987	**Electricity Generator Levy (EGL) exceptional generation receipts**	£ .00

Calculation of tax outstanding or overpaid

475	**Net Corporation Tax liability** - box 440 minus box 470	£ 781.09
480	**Tax payable on loans and arrangements to participators**	£ .
485	**Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**	
490	**Controlled Foreign Companies (CFC) tax payable**	£ .
495	**Bank levy payable**	£ .
496	**Bank surcharge payable**	£ .
497	**Residential Property Developer Tax (RPDT) payable**	£ .

Calculation of tax outstanding or overpaid - continued

		£
500	**CFC tax, bank levy, bank surcharge and RPDT payable** - total of boxes 490, 495, 496 and 497	
501	**EOGPL payable**	
502	**EGL payable**	
505	**Supplementary charge (ring fence trades) payable**	
510	**Tax chargeable** - total of boxes 475, 480, 500, 501, 502 and 505	781.09
515	**Income Tax deducted from gross income included in profits**	
520	**Income Tax repayable to the company**	
525	**Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments** - box 510 minus box 515	781.09
526	**Coronavirus support schemes overpayment now due** - total of boxes 471 and 474 minus boxes 472 and 473	
527	**Restitution tax**	
528	**Self-assessment of tax payable** - total of boxes 525, 526 and 527	781.09

Tax reconciliation

		£
530	**Research and Development credit**	
535	**(Not currently used)**	
540	**Creatives tax credit**	
541	**Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)**	
545	**Total of Research and Development credit, creatives tax credit and AVEC/VGEC** - total box 530 to 541	
550	**Land remediation tax credit**	
555	**Life assurance company tax credit**	
560	**Total land remediation and life assurance company tax credit** - total box 550 and 555	
565	**Capital allowances first-year tax credit**	
570	**Surplus Research and Development credits and creatives tax credit payable** - box 545 minus box 525	

Tax reconciliation - continued

575	**Land remediation or life assurance company tax credit payable** - total of boxes 545 and 560 minus boxes 525 and 570	£ 0.00
580	**Capital allowances first-year tax credit payable** - boxes 545, 560 and 565 minus boxes 525, 570 and 575	£ .
585	**Ring fence Corporation Tax included**	£ .
586	**NI Corporation Tax included**	£ .
590	**Ring fence supplementary charge included**	£ .
595	**Tax already paid (and not already repaid)**	£ .
600	**Tax outstanding** - box 525 minus boxes 545, 560, 565 and 595	£ 781.09
605	**Tax overpaid including surplus or payable credits** - total sum of boxes 545, 560, 565 and 595 minus 525	£ .
610	**Group tax refunds surrendered to this company**	£ .
614	**Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company**	£ .
615	**Research and Development expenditure credits surrendered to this company**	£ .

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 **Yes - goods** ☐ 617 **Yes - services** ☐ 618 **No - neither** ☐

Indicators and information

620	**Franked investment income/Exempt ABGH distributions**	£ .00
625	**Number of 51% group companies**	
	Put an 'X' in the relevant boxes, if in the period, the company:	
630	**should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations**	☐
631	**should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations**	☐
635	**is within a group payments arrangement for the period**	☐
640	**has written down or sold intangible assets**	☐
645	**has made cross-border royalty payments**	☐
647	**Eat Out to Help Out Scheme: reimbursed discounts included as taxable income**	£ .00

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if an R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company	
653	Put an 'X' in box 653 if the claim is made by an R&D intensive SME	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that an R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that an R&D additional information form has been submitted	
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	
659	R&D expenditure qualifying for SME/R&D intensive SME relief	£ . 0 0
660	R&D enhanced expenditure	£ . 0 0
663	Creatives core expenditure	£ . 0 0
665	Creatives additional deduction	£ . 0 0
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	£ . 0 0
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ . 0 0
680	Vaccine research expenditure	£ . 0 0

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	£ . 0 0

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £	
Full expensing	688 £	689 £
Machinery and plant - super-deduction	691 £	692 £
Machinery and plant - special rate allowance	693 £	694 £
Machinery and plant - special rate pool	695 £	700 £
Machinery and plant - main pool	705 £	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £

Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric vehicle charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero-emission goods vehicles	723 £	724 £
Zero-emission cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Full expensing	733 £	734 £
Business premises renovation	740 £	745 £
Machinery and plant - super-deduction	741 £	742 £
Machinery and plant - special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £

	Capital allowances	Disposal value
Electric vehicle charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero-emission goods vehicles	748 £	749 £
Zero-emission cars	751 £	752 £

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£ • 0 0
765	Designated environmentally friendly machinery and plant	£ • 0 0
770	Machinery and plant on long-life assets and integral features	£ • 0 0
771	Structures and buildings	£ • 0 0
772	Machinery and plant - super-deduction	£ • 0 0
773	Machinery and plant - special rate allowance	£ • 0 0
775	Other machinery and plant	£ • 0 0

Losses, deficits and excess amounts

Amount arising

	Amount	Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £ 4,111	785 £
Losses of trades carried on wholly outside the UK	790 £	
Non-trade deficits on loan relationships and derivative contracts	795 £	800 £
UK property business losses	805 £	810 £
Overseas property business losses	815 £	
Losses from miscellaneous transactions	820 £	
Capital losses	825 £	
Non-trading losses on intangible fixed assets	830 £	835 £

Excess amounts

	Amount	Maximum available for surrender as group relief
Non-trade capital allowances		840 £
Qualifying donations		845 £
Management expenses	850 £	855 £

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ . 0 0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ . 0 0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ . 0 0

Overpayments and repayments

Small repayments

860 Do not repay sums of £ . 0 0 or less.

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£ .
870	Repayment of Income Tax	£ .
875	Payable Research and Development tax credit	£ .
880	Payable Research and Development expenditure credit	£ 0 . 0 0
885	Payable creatives tax credit	£ .
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	£ .
890	Payable land remediation or life assurance company tax credit	£ .
895	Payable capital allowances first-year tax credit	£ .

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 The following amount is to be surrendered £ .

Put an 'X' in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 Please stop repayment of the following amount until we send you the Notice £ .

Bank details (for a person to whom a repayment is to be made)

920 **Name of bank or building society**

925 **Branch sort code**

930 **Account number**

935 **Name of account**

940 **Building society reference**

Payments to a person other than the company

943 **Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable**

945 **Complete the authority below if you want the repayment to be made to a person other than the company**
I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)

950 **of** (enter company name)

955 **authorise** (enter name)

960 **of address** (enter address)

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**
MALCOLM GIMBLETT

980 **Date** DD MM YYYY

985 **Status**
Chairman

Reigate Squash Club

Corporation Tax Computation

Accounting period ended 30/06/2026

Tax reference: 76110 16085

Contents

1 Corporation Tax Computation

1.1 Corporation Tax Payable/(Repayable)

		£	£
Profits chargeable to corporation tax	1.2		4,111.00
01/07/2025 - 31/03/2026		3,086.00 x 19%	586.34
01/04/2026 - 30/06/2026		1,025.00 x 19%	194.75
			781.09
Gross corporation tax			**781.09**
Corporation tax payable/(repayable)			**781.09**

1.2 Profits Chargeable To Corporation Tax

		£	£
Profit before tax			**0**
Deductions from profit			
Loan relationship and exchange fluctuation credits	2.1	(4,111)	
			(4,111)
Trading profit/(loss)			(4,111)
Investment and Other Profits			
Non trade loan relationships and exchange fluctuations	2.1		4,111
Total profits			**4,111**
Profits chargeable to corporation tax	1.1		**4,111.00**

1.3 Losses Summary

	£	£
Trading post 01/04/2017		
Brought forward		11,241
Arising in period		4,111
Carried forward		**15,352**

2 Investment Income

2.1 Bank, Or Other Interest, & Gains From Loan Relationships

			Per Accounts £	Taxable/ (Allowable) £
Income from loan relationship	Bank Deposit Interest		4,111	4,111
Total		1.2	**4,111**	**4,111**