

**THE HOLBROOK CLUB
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Holbrook Club Contents

	Page
Company Information	1
Directors' Report	2
Accountant's Report	3
Income and Expenditure Account	4
Balance Sheet	5
Notes to the Financial Statements	6–8
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	9

**The Holbrook Club
Company Information
For The Year Ended 31 December 2025**

Directors

Miss Rebecca HODGSON
Mr Peter Graham BAKER
Mr Michael Musgrave MCGILLIGAN
Mrs Elaine OVERINGTON
Mrs Katherine Louise RENNISON

Company Number

04994127

Registered Office

Club Office, North Heath Lane
Horsham
West Sussex
RH12 5PJ

Accountants

Tangerine Tax Limited
ACCA - Association of Certified Chartered Accountants

The Holbrook Club
Company No. 04994127
Directors' Report For The Year Ended 31 December 2025

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

Directors

The directors who held office during the year were as follows:

Miss Rebecca HODGSON

Mr Peter Graham BAKER

Mr Michael Musgrave MCGILLIGAN

Mrs Elaine OVERINGTON

Mrs Katherine Louise RENNISON

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small Company Rules

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

On behalf of the board

Mr Peter Graham BAKER

Director
23/02/2026

**The Holbrook Club
Accountant's Report
For The Year Ended 31 December 2025**

Report to the directors on the preparation of the unaudited statutory accounts of The Holbrook Club for the year ended 31 December 2025

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of The Holbrook Club which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of The Holbrook Club, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of The Holbrook Club and state those matters that we have agreed to state to the directors of The Holbrook Club, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Holbrook Club and its directors as a body for our work or for this report.

It is your duty to ensure that The Holbrook Club has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of The Holbrook Club. You consider that The Holbrook Club is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The Holbrook Club. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Tangerine Tax Ltd

23/02/2026

Tangerine Tax Limited

ACCA - Association of Certified Chartered Accountants

**The Holbrook Club
Income and Expenditure Account
For The Year Ended 31 December 2025**

	Notes	2025	2024
		£	£
TURNOVER		752,795	733,746
Cost of sales		(303,117)	(344,999)
		449,678	388,747
Administrative expenses		(462,365)	(392,288)
Other operating income		32,550	24,610
		19,863	21,069
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		19,863	21,069

The notes on pages 6 to 8 form part of these financial statements.

**The Holbrook Club
Balance Sheet
As At 31 December 2025**

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		28,396		33,786
			28,396		33,786
CURRENT ASSETS					
Stocks	5	5,406		5,406	
Debtors	6	61,348		47,963	
Cash at bank and in hand		92,097		86,429	
		158,851		139,798	
Creditors: Amounts Falling Due Within One Year	7	(67,513)		(64,736)	
NET CURRENT ASSETS (LIABILITIES)			91,338		75,062
TOTAL ASSETS LESS CURRENT LIABILITIES			119,734		108,848
Creditors: Amounts Falling Due After More Than One Year	8		-		(8,977)
NET ASSETS			119,734		99,871
Income and Expenditure Account			119,734		99,871
MEMBERS' FUNDS			119,734		99,871

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Peter Graham BAKER

Director
23/02/2026

The notes on pages 6 to 8 form part of these financial statements.

The Holbrook Club
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

The Holbrook Club is a private company, limited by guarantee, incorporated in England & Wales, registered number 04994127. The registered office is Club Office, North Heath Lane, Horsham, West Sussex, RH12 5PJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Going Concern Disclosure

The directors have identified material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern, however, the going concern basis remains appropriate.

2.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	10% - 50% straight line
Fixtures & Fittings	5% - 10% straight line

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.6. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the Income and Expenditure Account as they become payable in accordance with the rules of the scheme.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 9 (2024: 12)

The Holbrook Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2025	498,391	216,905	715,296
Additions	13,265	9,267	22,532
As at 31 December 2025	<u>511,656</u>	<u>226,172</u>	<u>737,828</u>
Depreciation			
As at 1 January 2025	469,808	211,702	681,510
Provided during the period	19,325	8,597	27,922
As at 31 December 2025	<u>489,133</u>	<u>220,299</u>	<u>709,432</u>
Net Book Value			
As at 31 December 2025	<u>22,523</u>	<u>5,873</u>	<u>28,396</u>
As at 1 January 2025	<u>28,583</u>	<u>5,203</u>	<u>33,786</u>

5. Stocks

	2025	2024
	£	£
Finished goods	<u>5,406</u>	<u>5,406</u>

6. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	11,678	10,170
Prepayments and accrued income	49,670	28,223
Other debtors	-	9,570
	<u>61,348</u>	<u>47,963</u>

7. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	12,531	10,928
Bank loans and overdrafts	-	587
Other taxes and social security	5,589	4,979
VAT	6,385	4,421
Net wages	-	1
Other creditors	10,193	9,229
Accruals and deferred income	32,815	34,591
	<u>67,513</u>	<u>64,736</u>

8. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Bank loans	<u>-</u>	<u>8,977</u>

The Holbrook Club
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

9. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

The Holbrook Club
Detailed Income and Expenditure Account
For The Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Sales		752,795		733,746
COST OF SALES				
Purchases	303,117		344,999	
		(303,117)		(344,999)
GROSS SURPLUS		449,678		388,747
Administrative Expenses				
Wages and salaries	147,140		103,046	
Recruitment costs	5,028		4,851	
Staff welfare	1,000		1,000	
Rent	65,844		65,844	
Rates	29,575		16,014	
Light and heat	47,188		38,346	
Repairs and maintenance	50,848		55,040	
Premises insurance	17,023		16,722	
Repairs, renewals and maintenance	11,212		9,832	
Printing, postage and stationery	2,200		2,611	
Advertising and marketing costs	1,008		898	
Telecommunications and data costs	11,548		11,724	
Accountancy fees	7,709		6,465	
Bookkeeping fees	13,354		12,401	
Bank charges	8,380		7,041	
Bad debts written off	553		1,295	
Other office costs	14,833		14,782	
Depreciation	27,922		24,375	
Sundry expenses	-		1	
		(462,365)		(392,288)
Other Operating Income				
Other income - contributing to other operating income	32,550		24,610	
		32,550		24,610
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		19,863		21,069