

BROXBOURNE SPORTS CLUB
Unaudited Income and Expenditure Account for 18 month period - May 2024 to October 2025

	Page	2025 - 18 months £	2024 £
Surplus on sports activities	9	108,080	45,573
Profit on bar	10	77,136	72,333
Other income	11	29,512	23,360
Administrative expenses	11	(236,923)	(140,453)
Surplus / (Deficit) for the financial year		(22,195)	813
Other reserve movements:			
Transfers to improvement funds		0	0
Surplus / (Deficit) for the year		(22,195)	813
Surplus / (Deficit) brought forward		111,123	110,310
Surplus / (Deficit) carried forward		88,928	111,123

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at annual rates in order to write off each asset over its estimated useful life.

Depreciation

Assets purchased are wherever possible charged against the surplus for the year, and are accordingly written off, without depreciation being required. Any grants received are taken into income in the year of receipt. In addition, a transfer of trading surplus is made to sinking funds, to facilitate the future replacement of major assets. When the replacement expenditure is incurred, the appropriate amount is transferred from the sinking fund to income in the year in which the expenditure is incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2 TAXATION

No liability to UK corporation tax is expected to arise on ordinary activities for the 18 month period ended 31 October 2025 nor for the year ended 30 April 2024.

3 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
As at 30 April 2024	918,668	92,220	1,010,888
Additions	21,834	2,487	24,321
As at 31 October 2025	940,502	94,707	1,035,209
Depreciation			
As at 30 April 2024	852,167	86,195	938,362
Charge for the period	19,400	2,965	22,365
Eliminated on disposal	0	0	0
As at 31 October 2025	871,567	89,160	960,727
Net Book Value			
As at 30 April 2024	66,501	6,025	72,526
As at 31 October 2025	68,935	5,547	74,482

BROXBOURNE SPORTS CLUB
Unaudited Balance Sheet
For the 18 month period - May 2024 to October 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	3		74,482		72,526
Current assets					
Stocks		13,946		12,522	
Debtors	4	8,193		17,029	
Cash at bank and in hand:					
- Club accounts		152,012		135,650	
- Maureen Bealby Fund		0		1,649	
- John Astin Fund		46,815		50,000	
- R V Sam Trust Fund		0		10,284	
		220,966		227,134	
Creditors: amounts falling due within one year	5	(100,449)		(89,222)	
Net current assets			120,518		137,912
Total assets less current liabilities			195,000		210,438
Creditors: amounts falling due after more than one year	6		(2,326)		(17,382)
Net assets / (liabilities)			192,674		193,056
Members accumulated funds:-					
Maureen Bealby fund (Hockey)	7		0		1,649
Members' Improvement Fund	7		3,832		0
RV Sam Trust Fund	7		10,094		10,284
John Astin Fund	7		69,820		50,000
Tennis improvements	7		20,000		20,000
Members general funds	7		88,928		111,123
Total members funds			192,674		193,056

4 Debtors	2025	2024
	£	£
Other debtors	8,193	17,029
VAT refund	0	0
	<u>8,193</u>	<u>17,029</u>

5 Creditors: amounts falling due within one year	2025	2024
	£	£
Greene King loan		0
LTA loan		0
Barclays Bounce back loan	10,000	10,000
Trade creditors	12,212	7,336
Taxation and social security	10,484	10,469
Other creditors	17,819	21,337
Deferred income (including subscriptions in advance)	49,934	37,854
Accruals	0	2,225
	<u>100,449</u>	<u>89,221</u>

6 Creditors: amounts falling due after more than one year	2025	2024
	£	£
Greene King loan	0	0
LTA loan	0	0
Barclays Bounce back loan	2,326	17,382
	<u>2,326</u>	<u>17,382</u>

7 Members accumulated funds	John Astin Fund	Club Improvement Fund	Members' Imp Fund	Maureen Bealby Fund	RV Sam Trust Fund	Members Funds	Total
			£	£	£	£	£
Balance brought forward at 1 May 2024	50,000	20,000	0	1,649	10,284	111,123	193,056
Surplus for the year	19,820	0	3,832	(1,649)	(190)	(22,195)	(382)
Transfer between funds	0	0	0	0	0	0	0
	<u>69,820</u>	<u>20,000</u>	<u>3,832</u>	<u>0</u>	<u>10,094</u>	<u>88,928</u>	<u>192,674</u>

BROXBOURNE SPORTS CLUB

Unaudited Detailed Sports Based Income and Expenditure for the 18 month period - May 2024 to October 2025

	24-25 FY	25-26 - 6 months	2025		2024	
			£	£	£	£
Sectional income						
Cricket	64,879	63,586	128,465		65,011	
Hockey	64,526	29,204	93,730		56,833	
Squash	46,264	14,417	60,681		50,796	
Runners	4,638	3,461	8,099		4,100	
Tennis	71,253	46,929	118,182		69,879	
Tri club	0	0	0		0	
Walking Football	1,378	117	1,495		1,003	
Padel Tennis	32,688	26,153	58,841		22,443	
Social memberships	5,070	2,934	8,004		4,254	
	290,697	186,801		477,498		274,319
Sectional expenses						
Cricket	(49,280)	(42,397)	(91,677)		(48,021)	
SIS Pitch Depreciation	(200)	(1,200)	(1,400)			
Hockey	(19,783)	(13,200)	(32,983)		(21,316)	
Squash	(4,006)	(1,440)	(5,446)		(6,315)	
Runners	(1,305)	(420)	(1,725)		(1,997)	
Tennis	(4,397)	(428)	(4,825)		(4,684)	
Tennis grounds depreciation	(12,000)	(6,000)	(18,000)		(12,000)	
	(90,972)	(65,084)		(156,056)		(94,333)
	199,725	121,717		321,442		179,986
Ground and sports facilities						
Astro pitch hire income	6,994	2,804	9,798		7,960	
Ground hire income	2,546	4,672	7,218		1,533	
Ground and court expenses	(4,679)	(3,369)	(8,049)		(7,284)	
Ground wages	(120,431)	(62,830)	(183,261)		(102,642)	
Maintenance and replacement expenses	(28,524)	(10,544)	(39,069)		(30,650)	
Squash court maintenance	0	0	0		(3,330)	
Greene King loan interest	0	0	0		0	
	(144,094)	(69,268)		(213,362)		(134,413)
Surplus on sports activities	55,631	52,449		108,080		45,573

BROXBOURNE SPORTS CLUB

Unaudited Detailed Bar Profit and Loss for the 18 month period - May 2024 to October 2025

	24-25 FY		2024-25 - 18 months		2025 ('18 months)		2024	
	£	£	£	£	£	£	£	£
Turnover								
Bar receipts		360,474		215,430		575,904		367,814
Cost of sales								
Bar purchases		(164,917)		(102,602)		(267,519)		(162,793)
Gross profit		195,557		112,828		308,385		205,021
Other income								
Gin Fest Income	8,220		0		8,220		0	
Bar ticket sales and sundry income	(11)		13		2		0	
Events	(561)		0		(561)		136	
Greene King rebate	6,883		3,299		10,182		7,250	
		14,531		3,312		17,843		7,386
Expenditure								
Gin Fest Expenses	(4,322)		0		(4,322)		0	
Bar salaries and wages	(130,936)		(70,968)		(201,904)		104,634	
Sky & BT TV subscriptions	(7,174)		(3,110)		(10,284)		6,713	
Other bar expenses	(21,376)		(11,206)		(32,582)		28,727	
		(163,809)		(85,284)		(249,092)		140,074
Net profit		46,280		30,856		77,136		72,333

BROXBORNE SPORTS CLUB
Unaudited Other Income and Administrative Expenses for the 18 month period - May 2024 to October 2025

	24-25 FY	25-26 - 6 months	2024-25 - 18 months		2024	
			£	£	£	£
Other income						
Receipts from room hire	13,795	3,608	17,402		13,638	
Bank interest earned	988	100	1,089		1,293	
Sponsorship, Grants and Donations	436	750	1,186		859	
Car park receipts	0	0	0		0	
Rental income - Everyone's a Winner	6,600	3,300	9,900		6,600	
Other income	317	(382)	(65)		971	
	22,136	7,376		29,512		23,361

	24-25 FY	25-26 - 6 months	2024-25 - 18 months		2024	
			£	£	£	£
Administrative expenses						
Cleaning costs	41,769	19,961	61,730		35,170	
Rent and rates	10,292	5,749	16,042		4,687	
Light, heat and power	14,768	5,317	20,085		13,894	
Insurance	12,846	6,930	19,776		12,049	
Pavilion, roads, etc maintenance	7,811	4,479	12,290		24,845	
Irrecoverable vat	5,626	(1,834)	3,792		5,213	
Advertising	732	793	1,525		846	
Independent examiner's fee	4,800	4,000	8,800		2,575	
Depreciation	1,885	1,080	2,965		1,450	
Admin wages	26,362	16,335	42,696		21,822	
Telephone and broadband	3,461	6,036	9,497		1,498	
Printing, postage and stationary	128	0	128		142	
Computer costs	5,760	3,571	9,331		2,497	
Sundry expenses (staff exp and suspense)	3,646	727	4,373		2,609	
Legal and professional fees	750	2,016	2,766		32	
Bank and credit card charges	13,123	8,004	21,127		11,125	
	153,759	83,163		236,923		140,454