

**CHELTENHAM WHADDON BOWLING CLUB**  
**STATEMENT OF ACCOUNTS - YEAR ENDING 30TH SEPTEMBER 2023**

<b><u>BAR TRADING ACCOUNT</u></b>		<b>2023</b>	<b>2022</b>
SALES		23,155	21,156
LESS COST OF SALES:			
PURCHASES	14,630	13,168	
ADD OPENING STOCK	1,875	1,438	
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	16,505	14,606	
LESS CLOSING STOCK	2,600	1,875	
	<hr/>	<hr/>	
		13,905	12,731
<b>GROSS PROFIT</b>	(TRANSFERRED TO REVENUE ACCOUNT)	<hr/> 9,250	<hr/> 8,425
<b>GROSS PROFIT % RETURN</b>		39.95%	39.82%

**REVENUE ACCOUNT - INCOME**

BAR RECEIPTS	9,250	8,425
SUBSCRIPTIONS	10,080	9,355
SHORT MAT FEES	1,516	1,206
Coffee Mornings	2,116	851
50 CLUB	903	1,721
RAFFLES	978	679
GOVT GRANTS & DONATIONS	720	3,967
WAGHORNES	1,034	-
CATERING	496	197
PROBUS - HIRE of GREEN	835	1,039
MISC	151	1,537
SALE OF BOOKS	198	102
SHIRTS & MISC STOCKS	323	196
IGLU - car park	500	
SOCIAL CLUB	438	
	<hr/>	<hr/>
	29,538	29,275

## **CHELTENHAM WHADDON BOWLING CLUB**

### **REVENUE ACCOUNT (CONTINUED)**

**2023**

**2022**

INCOME BROUGHT FORWARD

29,538

29,275

### **LESS EXPENDITURE**

RENT	4,400	4,400
RATES	181	250
ELECTRICITY	2,755	2,406
GAS	2,615	-
WATER	1,283	1,938
TRAVEL	-	-
INSURANCE/LICENCES/SECURITY	1,166	596
TELEPHONE	418	384
ADMINISTRATION EXPENSES	313	-
GREEN	9,493	9,064
CATERING	1,372	1,144
REPAIRS/MAINT/WASTE DISPOSAL	3,728	3,754
CLEANING	3,114	2,660
DEPRECIATION	1,963	1,195
Raffle & misc	208	1,198
Affiliation fees,& misc	674	917

#### **TOTAL EXPENDITURE**

33,683

29,906

#### **NET SURPLUS/(DEFICIT)**

(4,145)

(631)

Net Transfers to Building Reserve

0

0

Contribution for the year

(4,145)

(631)

## **CHELTENHAM WHADDON BOWLING CLUB**

<b><u>FIXED ASSETS</u></b>		<b>2023</b>	<b>2022</b>
SCHEDULE AT PAGE 4		6,067	5,725
<b><u>CURRENT ASSETS</u></b>			
STOCKS -BAR	2,600	1,875	
-GREEN	-	-	
-BADGES,TIES etc.	-	-	
SUNDRY PREPAYMENTS	-	-	
CASH -IN HAND			
-CURRENT ACCOUNT	29,125	34,555	
-FLOATS	1,061	564	
	32,787	36,994	
<b>LESS LIABILITIES</b>			
SUNDRY CREDITORS	280	-	
NET CURRENT ASSETS		32,507	36,994
TOTAL ASSETS		38,574	42,719
<b>GENERAL RESERVE</b>			
BALANCE AS AT 1ST OCT. 2022	21,318	21,949	
TRANSFER TO BUILDING/MAINTENANCE RESE	0	0	
NET SURPLUS/(DEFICIT)	(4,145)	(631)	
	17,173	21,318	
<b>BUILDINGS/EQUIPMENT MAINTENANCE RESERVE</b>			
B/F	21,401	21,401	
TFR FROM GENERAL RESERVE	0	0	
TFR FROM INCOME FOR YEAR	-	-	
DRAWDOWN OF RESERVE IN P&L		0	0
C/F	21,401	21,401	
TOTAL RESERVES		38,574	42,719



## **CHELTENHAM WHADDON BOWLING CLUB**

### **SCHEDULE OF FIXED ASSETS**

#### **30TH SEPTEMBER 2023**

	CLUB PREMISES	FIXTURES FITTINGS	GREEN EQUIPMENT	TOTAL
<b>COST</b>				
BALANCE AT 01.10.2022	56,732	45,209	8,334	110,275
ADDITIONS IN THE YEAR	-	2,305	-	2,305
BALANCE AT 30.09.2023	56,732	47,514	8,334	112,580
<b>DEPRECIATION</b>				
BALANCE AT 01.10.2022	56,732	44,482	3,336	104,550
ADDITIONS IN THE YEAR	-	1,129	834	1,963
BALANCE AT 30.09.2023	56,732	45,611	4,170	106,513
<b>NET BOOK VALUE</b>				
BALANCE AT 01.10.2022	-	727	4,998	5,725
BALANCE AT 30.09.2023	-	1,903	4,164	6,067

Expenditure	Income				
Light heat and power	6,653	SUBSCRIPTIONS	8,978		
		SHORT MAT FEES	1,408		
rent and rates	4,620	Coffee Mornings	1,328		
		50 CLUB	1,074		
repairs / maint / green / cle	16,754	RAFFLES	-		
		DONATIONS & GRANTS	-		
depcn	1,252	Social Club	-		
		POST OFFICE A./C INTEREST	0		
insurance	756	CATERING	310		
		Probus / Hire of Club/Green	0		
Admin	347	Misc	273		
		SALE OF BOOKS	0		
Sundry	469	BADGES, TIES, MISC STOCKS	0		
		FRIDAY TRIPLES	-		
		shirts & jackets	-		
		sales of rolls	180		
		AFTERNOON TRIPLES	320		
sum of above	30,850	-	-	-	13,871
tot expenditure per sheet 2	33,683				