

Heaton Cricket Club

**Year End Accounts
30th Sept 2023**

**Heaton Cricket Club
30th Sept 2023**

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Heaton Cricket Club
30th Sept 2023

Trading and Profit and Loss Account

		30th Sept 2023		2022	
		£	£	£	£
Bar Sales			341,331		289,846
	Opening Stock	8,625		11,755	
	Purchases	<u>146,212</u>		<u>127,053</u>	
		154,837		138,808	
Less:	Closing Stock	<u>(11,443)</u>		<u>(8,625)</u>	
			(143,394)		(130,183)
GROSS PROFIT			<u>197,938</u>		<u>159,662</u>
Social Subs			9,090		5,665
Cricket Subs			6,670		6,611
Room Hire			5,307		2,125
Brewery Loan Discount			8,630		6,410
Ground Advert/Sponsorship			15,170		19,187
Pool/Gaming Income			741		692
Grant Income			0		1,141
Sundry Income			316		926
			<u>243,861</u>		<u>202,418</u>
Expenditure					
Wages		99,045		63,986	
Employers Pension		464		382	
Bar Sundries		2,410		1,020	
Rent & Rates		2,574		1,324	
Light & Heat		14,615		14,083	
Printing & Stationery		1,582		1,279	
TV/Entertainment Costs		11,201		5,447	
Advertising		1,087		1,250	
Insurance		3,901		2,987	
Cricket Expenses		22,471		14,040	
Cricket Professional/Coaching		16,500		24,576	
Equip Hire/Rental		2,329		2,215	
Clubhouse Repairs		12,700		5,568	
Ground/Machinery Repairs		3,703		10,962	
Cleaning/Cleaning Materials		4,651		3,576	
Accountancy Fees		826		3,109	
General Expenses		1,793		2,575	
Bank Interest & Charges		4,548		3,659	
Dep'n - F&F		1,485		1,746	
Dep'n - P&E		4,656		4,079	
Dep'n - GP		2,073		375	
Dep'n - Prop		<u>3,914</u>		<u>3,914</u>	
			(218,526)		(172,153)
NET PROFIT			<u><u>25,335</u></u>		<u><u>30,265</u></u>

**Heaton Cricket Club
30th Sept 2023**

Balance Sheet

	30th Sept 2023		2022	
	£	£	£	£
FIXED ASSETS		140,158		124,243
 CURRENT ASSETS				
Stock	11,443		8,625	
Debtors & Prepayments	2,657		4,106	
Bank Account	63,968		71,277	
Cash in Hand	7,182		4,240	
	<u>85,250</u>		<u>88,249</u>	
 CURRENT LIABILITIES				
Creditors & Accruals	16,353		23,255	
PAYE	1,332		0	
Pension Fund	63		0	
VAT	13,395		8,826	
Brewery Loan	12,426		19,836	
ECB Loan	2,000		4,000	
	<u>45,569</u>		<u>55,917</u>	
 NET CURRENT ASSETS		39,682		32,332
 NET ASSETS		<u>179,840</u>		<u>156,575</u>
 FINANCED BY:				
Opening Members Fund	154,505		124,240	
Year to date Net Profit/(Loss)	25,335		30,265	
	<u>179,840</u>		<u>154,505</u>	
 Closing Members Fund		<u>179,840</u>		<u>154,505</u>

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Notes to the Accounts

	<u>Property</u>	<u>Ground Imp</u>	<u>Plant & Equip</u>	<u>Fixtures & Fittings</u>	<u>Total</u>
<u>1 Tangible Fixed Assets</u>					
Cost:					
Brought Forward	51200	38,245	33,270	11,642	134,357
Additions		24,900	3,143		28,043
Disposals					0
	51,200	63,145	36,413	11,642	162,400
Depreciation:					
Brought Forward	3914	375	4,079	1,746	10,114
Charge for Year	3914	2,073	4,656	1,485	12,128
Disposals					0
	7,828	2,448	8,735	3,231	22,242
NET BOOK VALUE:					
AS AT 30th SEPT 2023	43,372	60,697	27,678	8,411	140,158
AS AT 30th September 2022	47,286	37,870	29,191	9,896	124,243

2 Accounting Policies

Depreciation is provided on cost in equal instalments over the estimated lives of the assets.
The rates of depreciation are as follows:

Property	- 2% on straight line basis
Ground Improvements	- 10% on straight line basis
Plant and Equipment	- 15% on written down value
Fixtures and Fittings	- 15% on written down value