

smbtc 2020 Provisional Closing Accounts				Balance Sheet as at 30-Mar-21		Issue 9.0		
ColourCode	Opening Balance			Capital Transfers		Movement		Closing Balance
	smbtc (ie whole Club)	£ -	380	£ -	£ -	£ -	£ -	
	bowls current	£ 2,378.40	330	£ -	£ 198.26	£ 2,576.67	£ 2,576.67	
	tennis current	£ 1,444.67	340	£ -	-£ 101.00	£ 1,343.67	£ 1,343.67	
	allotments current	£ 414.68	350	£ -	-£ 803.17	-£ 388.50	-£ 388.50	
	bowls savings/fundraising	£ 23,606.75	360	£ -	-£ 24,154.64	-£ 547.89	-£ 547.89	
	Site Capital Investment	-£ 0.00	390	£ -	£ -	-£ 0.00	-£ 0.00	
		£ 27,844.50		£ 0.00	chkdgt	-£ 24,860.55	£ 2,983.95	
	Actual Bank Balance	£ 28,639.66		£ -	chkdgt	-£ 14,657.60	£ 13,982.06	
Shepton Mallet Bowls and Tennis Club Income and Expenditure as at 30-Mar-21						Issue 9.0		
	Financial Inputs			Financial Outputs		<i>checkdigit</i> → £ 0.00		
2i	Catering Income			2e	Catering Costs		2020 Surplus	
121	Bar Sales Drink	£ 1,200.20		221	Bar Costs Drink	£ 423.45	£ 817.78	
122	Bar Sales Other	£ 36.49		222	Bar Costs Other	£ 32.49	2019 Surplus	
123	Clubhouse Hire	£ 130.00		223	Bar Licence	£ 70.00	£ 1,393.10	
125	Tea Sales	£ 11.44		225	Teas Costs	£ -	Movement	
126	Bar Tab Membership	£ -		226	Bar Tab (only RG)	£ 20.00	-£ 575.32	
127	Bar Float Out	£ 200.00		227	Bar Float In	£ 160.67	+ve good	
128	Closing Stock	£ 318.06		228	Opening Stock	£ 371.80		
3i	Bowls Income			3e	Participation Costs		2020 Surplus	
131	Subscriptions 2020	£ 2,765.00		231	Insurance (60%)	£ 294.00	£ 4,459.97	
132	Competitions	£ -		232	Trophies/Engraving	£ -	2019 Surplus	
133	Rink Fees	£ -		233	League/County Fees	£ -	£ 4,596.08	
134	Grant Income	£ 2,000.00		234	Duchy Lease (40%)	£ 576.00	Movement	
135	Special Donations	£ 603.32		235	Miscellaneous	£ 38.35	-£ 136.11	
136	Annual Dinner 2018	£ -		236	Annual dinner costs	£ -	+ve good	
137	SE Lost Income	£ -		237		£ -		
138	Competitions In	£ -		238	Competitions Out	£ -		
139	Subscriptions 2021	£ -		239	free	£ -		
4i	Tennis Income			4e	Tennis Costs		2020 Surplus	
141	Subs 2020	£ 285.00		241	Insurance (20%)	£ 98.00	-£ 101.00	
142	Court Fees	£ -		242	Water Contr. (0%)	£ -	2019 Surplus	
143	free	£ -		243	LTA Registration Fee	£ -	-£ 152.30	
144	free	£ -		244	Duchy Lease (20%)	£ 288.00	Movement	
145	Additional Income	£ -		245	Equipment/Maintenance	£ -	£ 51.30	
146	Subs 2021	£ -		246	Training / DBS checks	£ -	+ve good	
5i	Allotment Income			5e	Allotment Costs		2020 Surplus	
151	Licences in 2020	£ 885.00		251	Insurance (20%)	£ 98.00	-£ 803.17	
152	MDC covid-19	£ -		252	Water Contr. (25%)	-£ 88.25	2019 Surplus	
153	Lost Income Recovery	£ -		253	free	£ -	£ 292.09	
154	Clearance Provision	£ -		254	Duchy Lease (40%)	£ 576.00	Movement	
155	Additional Income	£ 200.00		255	Allotment Upkeep	£ 644.42	-£ 1,095.27	
156	Licences in 2021	£ -		256	Capital readjustment	£ 658.00	+ve good	
6i	Bowls Fundraising Income			6e	Bowls Fundraising Costs		2020 Surplus	
161	Raffles General	£ -		261	Raffles General	£ -	-£ 24,154.64	
162	Raffles Fund Raising	£ -		262	Raffles Fund Raising	£ -	2019 Surplus	
163	100 Club Income	£ 1,405.00		263	100 Club Costs	£ -	£ 3,874.38	
164	Collett Tombola	£ -		264	free	£ -	Movement	
165	Net Kitchen income	£ 119.50		265	Capital Purchases	£ 130.43	-£ 28,029.02	
166	Beth's Cards	£ 15.00		266	Gifts Bowls Out	£ 75.00	+ve good	
167	Ad hoc Income	£ 99.50		267	Capital readjustment	-£ 658.00		
168	Project IN	£ 45,452.40		268	Project OUT	£ 71,698.61		
7i	Bowls Sales (cost free)			7e	Bowls Maintenance		2020 Surplus	
171	Clothes	£ -		271	Green Maintenance	£ 3,434.34	-£ 5,079.49	
172	Bowls / Book Sales	£ -		272	Water Contr. (75%)	-£ 264.74	2019 Surplus	
173	free	£ -		273	General Maintenance	£ 624.88	-£ 5,245.36	
174	free	£ -		274	Advertising	£ 150.19	Movement	
175	Advertising	£ -		275	Clubhouse Refurbish	£ -	£ 165.88	
176	Clubwear In	£ -		276	Clubwear Out	£ 450.00	+ve good	
177	free	£ -		277	Clubhouse Costs	£ 155.22		
178	free	£ -		278	Electricity	£ 486.60		
179	free	£ -		279	Secretarial Cost	£ 43.00		
8i	smbtc Income			8e	smbtc Expenditure			
		£ 55,725.91			£ 80,586.46			

Accounts Commentary**Lease**

The Duchy Lease currently £960 / year is apportioned as follows
 40% Bowls (£384) 20% Tennis (£192) 40% Allotments (£384) = £960
 Tennis and Allotments lease contribution includes use of Clubhouse facilities
 Changes in cycle payments resulted in additional £480 booked into 2020/2021

Subscriptions in the covid-19 pandemic

Where members gift less than the membership, this is booked to I35 Special Donations
 Where members gift more than the normal membership, this is booked to I31 and the surplus to I35

Allotments

The allotment deficit reflects some historical adjustments and is not a concern.
 The account will come back into surplus during this season or next season.
 Further investment will not be curtailed because of this.
 Allotments now pay 25% for water and metered to check fair charge

Clubhouse Costs

Clubhouse costs are paid by Bowls, include Fire Extinguishers, Kitchen and Cleaning, and then charged out.

External Funding

The Club received significant external funding in the season 1st April 2020 to 31st March 2021
 Sport England gave two grants of £2 000 and £2 188 covering lost income in 2020 and 2021 seasons respectively.
 Sport England gave two grants of £1 840 and £1 152 towards capital refurbishment covering windows and marquee
 The Club received a Section 106 grant of £11 460 from the allotments toward the disabled toilets build
 The Club received a further £10 000 hardship grant from MDC relating to the covid-19 pandemic.
 In 2020/2021 the Club embarked on an extensive refurbishment programme making best use of a "lost" season.
 This refurbishment in itself gave hope and encouragement to membership in an otherwise depressing year.
 A total of £60 000 was invested in capital rebuild and details are posted separately.

Difference in Opening Balance and Actual Balance

See accruals and prepayments and changes to bar stock levels

Cost Codes I39, I46 and I56

Holding accounts for subscriptions received in advance of the next season and show £0 at the final balance sheet

Robert Goodhand Treasurer **31-Mar-21**

Year on Year Comparisons

	This Year	Last Year	% Change	£ Change
Subscriptions Bowls	£ 2,765.00	£ 3,035.00	-9%	-£ 270.00
Subscriptions Tennis	£ 285.00	£ 171.65	66%	£ 113.35
Subscriptions Allotments	£ 1,085.00	£ 535.00	103%	£ 550.00
Rink Fees (SE Grant)	£ -	£ 2,504.50	-100%	-£ 2,504.50
Special Donations / Raffles	£ 603.32	£ 1,656.15	-64%	-£ 1,052.83
	£ 4,738.32	£ 7,902.30	-40%	-£ 3,163.98