

2018 Accounts

smbtc Balance Sheet as at 31-Mar-19

Issue 9.0

ColourCode		Opening	Capital Costs / Transfers	Movement	Closing
	smbtc (ie whole Club)	£ 1,201.20	380 -£ 1,251.20	-£ 1,201.20	£ -
	bowls current	£ 632.59	330 £ 1,251.20	£ 703.90	£ 1,336.49
	tennis current	£ 1,492.10	340 £ -	£ 56.87	£ 1,548.97
	allotments current	£ 250.00	350 £ -	-£ 223.42	£ 26.58
	geturskateson current	£ 223.87		-£ 223.87	£ -
	bowls savings/fundraising	£ 16,590.71	360 £ 3,629.71	£ 3,141.66	£ 19,732.37
	Site Capital Investment	£ 5,291.50	390 -£ 5,262.71	-£ 5,262.71	£ 28.79
	Balance	£ 25,681.97		-£ 3,008.77	£ 22,673.20

Shepton Mallet Bowls and Tennis Club Income and Expenditure as at 31-Mar-19

Issue 9.0

	Financial Inputs	Financial Outputs	checkdigit →	£	-
1i	Investments	1e	Banking Costs	Net	
	110 Temporary Coding £ -		210 Temporary Coding £ -	£	50.00
2i	Catering Income	2e	Catering Costs	Net	
	120 Temporary Coding £ -		220 Temporary Coding £ -	£	45.41
	121 Bar Sales Drink £ 2,254.62		221 Bar Costs Drink £ 1,867.13		
	122 Bar Sales Other £ -		222 Bar Costs Other £ 125.69		
	123 Clubhouse Hire £ -		223 Bar Licence £ 70.00		
	125 Tea Sales £ 88.80		225 Teas Costs £ 235.19		
	126 free £ -		226 Equipment £ -		
	127 Bar Float In £ -		227 Bar Float Out £ -		
3i	Bowls Income	3e	Participation Costs	Net	
	130 Temporary Coding £ -		230 Temporary Coding £ -	£	5,007.60
	131 Subscriptions In £ 3,565.00		231 Insurance (80%) £ 600.07		
	132 Competitions £ -		232 Trophies/Engraving £ 40.00		
	133 Rink Fees £ 2,486.50		233 League/County Fees £ 483.50		
	134 free £ -		234 Duchy Lease (25%) £ 240.00		
	135 free £ -		235 Miscellaneous £ 65.43		
	136 Annual Dinner £ 638.00		236 Annual dinner costs £ 778.00		
	137 Stickers In £ 27.00		237 Stickers Out £ 40.10		
	138 Patrons In £ -		238 Patrons Out £ -		
	139 Masons In £ 616.00		239 Masons Out £ 77.80		
4i	Tennis Income	4e	Tennis Costs	Net	
	140 Temporary Coding £ -		240 Temporary Coding £ -	£	56.87
	141 Subscriptions In £ 354.12		241 Equipment £ -		
	142 Court Fees £ 15.75		242 Water Contr. (0%) £ -		
	143 free £ -		243 LTA Registration Fee £ 110.00		
	144 free £ -		244 Duchy Lease (25%) £ 240.00		
	145 Additional Income £ 50.00		245 Additional Expenses £ -		
	146 free £ -		246 Training / DBS checks £ 13.00		
5i	Allotment Income	5e	Allotment Costs	Net	
	150 Temporary Coding £ -		250 Temporary Coding £ -	-£	223.42
	151 Licences In £ 600.00		251 Insurance (20%) £ 150.02		
	152 free £ 50.00		252 Water Contr. (30%) £ 262.86		
	153 free £ -		253 Honorarium Licences £ -		
	154 free £ -		254 Duchy Lease (50%) £ 480.00		
	155 Additional Income £ 19.46		255 Allotment upkeep £ -		
	156 free £ -		256 free £ -		

6i	Bowls Fundraising Income	6e	Bowls Fundraising Costs	Net					
160	Temporary Coding	£	-	260	Transfers out	£	-	-£	488.05
161	Raffles General	£	1,122.75	261	Raffles General	£	15.15		
162	Raffles Fund Raising	£	115.50	262	Raffles Fund Raising	£	15.00		
163	100 Club Income	£	1,537.00	263	100 Club Costs	£	-		
164	Collett Tombola	£	347.32	264	free	£	-		
165	Kitchen income	£	333.15	265	Capital Purchases	£	6,735.77		
166	Gifts Bowls In	£	2,822.15	266	Gifts Bowls Out	£	-		
167	free	£	-	267	free	£	-		
168	free	£	-	268	free	£	-		
7i	Bowls Sales (cost free)	7e	Bowls Maintenance	Net					
170	Fundraising In	£	-	270	Temporary Coding	£	-	-£	5,600.31
171	Clothes	£	100.00	271	Green Maintenance	£	2,828.26		
172	Bowls / Book Sales	£	75.00	272	Water Contribution	£	613.34		
173	free	£	-	273	General Maintenance	£	28.49		
174	free	£	-	274	Training / IOG	£	484.19		
175	Advertising	£	-	275	Clubhouse Refurbish	£	535.03		
176	Clubwear In	£	165.00	276	Clubwear Out	£	778.62		
177	free	£	-	277	Housekeeping	£	195.07		
178	free	£	-	278	Electricity	£	477.31		
178	free	£	-	279	free	£	-		
8i	smbtc Income	8e	smbtc Expenditure	Net					
180	Temporary Coding	£	-	280	Temporary Coding	£	-	£	-
9i	Rollerdisco Income	9e	Rollerdisco Costs	Net					
190	Temporary Coding	£	-	290	Temporary Coding	£	223.87	-£	223.87
360	Capital Costs / Transfers Bowls	390	Capital Costs / Transfers Site						
	Entrance development	-£	4,042.21		Entrance development	£	4,042.21		
	Mendip Planning Appl.	-£	45.00		Mendip Planning Appl.	-£	45.00		
	Building Application	-£	367.50		Building Application	-£	367.50		
	Miniplots	-£	220.00						
	Wall repair	-£	408.00						
		-£	5,082.71						
						£	3,629.71		

Accounts Commentary

In recent years Club membership fees have been quoted in two parts eg £10 plus £65. The £10 was allocated to a central account (although held in the same bank account) from which Club overheads were paid.

However as the Club is no longer advised of Tennis membership and to a limited extent Allotments a "fixed cost" arrangement is proposed as follows

Lease 25% Bowls 50% Allotments 25% Tennis and other costs as equitable

So that 2018 and 2019 both show an annual lease cost of £960 so a clear comparison of costs can be made between years a payment of £480 has been moved from the 2017 accounts to the 2018 accounts.

It is proposed to reduce Allotments water contribution from 30% to 20% in 2019.

The central account is proposed to be discontinued as it no longer serves any purpose.

In 2014/2015 the Club received a donation from the dissolved Frithfield Tennis Club to be used for site development. To avoid a disproportionate financial burden on Club sections, this money has been allocated to recent site upgrades, legal costs and repairs rather than charged directly to the sections.

The Gifts and Fundraising has been so successful and Bowls members so generous that the cost of the Bowls capital purchase has all but been covered in one year.

Robert Goodhand Accounts Examiner