Shepton Mallet Sports and Community Group Financial Highlights from FINAL ACCOUNTS

Capital expenditure is written off on acquisition and not depreciated over time. Issue 2.0 Liquidity is held in two bank accounts, three savings accounts, bar till, stock and petty cash. To simplify tranfer to Xero, there have been no adjustments for Accruals and Prepayments in these accounts.	Whole Group	20.	24-2025	Change	20	23-2024	Change	20	22-2023	Change	20	21-2022
	I) Total Liquidity	£	39,592	-£ 2,463	£	42,056	£ 6,817	£	35,239	£ 6,785	£	28,454
1 1 1 1 2 3 3 2 6 7,595 6 4 5,733 6 8,774 6 36,958 6 4,392 4 32,566		£	•			•			•			-
Liquidity is held in two bank accounts, three savings accounts, bar till, stock and petty cash. To simplify transfer to Xero, there have been no adjustments for Accruals and Prepayments in these accounts	i) ρlus 2)	£	53,327	£ 7,595	£	45,733	£ 8,774	£	36,958	£ 4,392	£	32,566
Liquidity is held in two bank accounts, three savings accounts, bar till, stock and Petty cash. To simplify transfer to Xero, there have been no adjustments for Accruals and Prepayments in these accounts	Capital expenditure is written off on	acq	uisition an	d not de	epre	ciated ove	er time.				Is	sue 2.0
Main Income Generators Bar Gross Purchases	Liquidity is held in two bank account	s, th	ree saving	s account	s, bo	ar till, stoc	k and pet	ty co	ash.			
Bar Gross Purchases Bar Gross Sales £ 7,638 11% £ 6,862 7% £ 6,387 53% £ 4,186 Bar Gross Sales £ 16,065 25% £ 12,818 7% £ 11,961 50% £ 7,995 Bar Net Profit £ 8,612 50% £ 5,757 -3% £ 5,952 49% £ 3,984 Food Net Profit £ 1,307 -10% £ 1,455 12% £ 1,294 3% £ 1,258 Bar Net Profit £ 1,307 -10% £ 1,455 12% £ 1,122 -3% £ 1,157 Baffles and Socials Net Profit £ 2,110 -15% £ 2,473 14% £ 2,167 83% £ 1,187 Baffles and Socials Net Profit £ 2,110 -15% £ 2,473 14% £ 2,167 83% £ 1,187 Clubhouse Hire £ 3,476 -8% £ 3,794 77% £ 2,145 261% £ 595 Green Fees £ 2,021 -7% £ 2,165 11% £ 1,956 6% £ 1,843 Interest on Deposits £ 634 81% £ 350 £ - - £ - Total Net Income £ 19,604 12% £ 17,461 19% £ 14,636 46% £ 10,025 Main Shared Costs Lease with Duchy £ 1,035 £ 1,020 £ 1,023 £ 1,020 Main Shared Costs Lease with Duchy £ 1,190 £ 337 -£ 205 £ 123 Claim pending to increase "water not returned to sewer" from 60% to 90%. 2019-20 costs were £772 Insurance £ 722 19% £ 607 7% £ 570 8% £ 530 In 2017 we paid £3077 for insurance - the consequence of making small claims. Shared Site Maintenance £ 367 £ 1,155 (ree felling) £ 198 £ 120 Membership Income Bowls £ 3,875 10% £ 3,530 0% £ 3,525 2% £ 3,455 Tennis £ 5,55 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Main Costs Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 Droportion funded by Green Fees £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	To simplify tranfer to Xero, there have been no adjustments for Accruals and Prepayments in these accounts											
Bar Gross Sales £ 16,065 25% £ 12,818 7% £ 11,961 50% £ 7,995 Bar Net Profit £ 8,612 50% £ 5,757 -3% £ 5,952 49% £ 3,984 Food Net Profit £ 1,307 -10% £ 1,455 12% £ 1,294 3% £ 1,258 100 Plus Club £ 1,445 -1% £ 1,466 31% £ 1,122 -3% £ 1,157 Raffles and Socials Net Profit £ 2,110 -15% £ 2,473 14% £ 2,167 33% £ 1,187 Clubhouse Hire £ 3,476 -8% £ 3,794 77% £ 2,165 31% £ 1,956 6% £ 1,843 Interest on Deposits £ 634 81% £ 350 £ 1,956 6% £ 1,843 Interest on Deposits £ 634 81% £ 350 £ 1,956 6% £ 10,025 Main Shared Costs Lease with Duchy £ 1,035 £ 17,461 19% £ 14,636 46% £ 10,025 Main Shared Costs Lease with Duchy £ 1,190 £ 337 -£ 205 £ 123 Claim pending to increase "water not returned to sewer" from 60% to 90% 2019-20 costs were £772 Insurance £ 722 19% £ 607 7% £ 570 8% £ 530 In 2017 we paid £3077 for insurance - the consequence of making small claims. Shared Site Maintenance £ 367 £ 1,155 [ures feiling) £ 198 £ 120 Membership Income Bowls £ 3,875 10% £ 3,530 0% £ 3,525 2% £ 3,455 Tennis £ 595 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Main Costs Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 proportion funded by Green Fees Electricity £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	Main Income Generators											
Bar Net Profit	Bar Gross Purchases	£	7,638	11%	£	6,862	7%	£	6,387	53%	£	4,186
Food Net Profit	Bar Gross Sales	£	16,065	25%	£	12,818	7%	£	11,961	50%	£	7,995
100 Plus Club	Bar Net Profit	£	8,612	50%	£	5,757	-3%	£	5,952	49%	£	3,984
Raffles and Socials Net Profit	Food Net Profit	£	1,307	-10%	£	1,455	12%	£	1,294	3%	£	1,258
Clubhouse Hire	100 Plus Club	£	1,445	-1%	£	1,466	31%	£	1,122	-3%	£	1,157
Clubhouse Hire	Raffles and Socials Net Profit	£	2,110	-15%	£	2,473	14%	£	2,167	83%	£	1,187
Company Comp	Clubhouse Hire	£	3,476		£	3,794	77%	£	2,145		£	595
Section Deposits	Green Fees	£	2,021		£	2,165	11%	£	1,956		£	1,843
Main Shared Costs £ 1,035 £ 1,020 £ 1,023 £ 1,020 £ 1,023 £ 1,020 £ 1,020 £ 1,023 £ 1,020 £ 1,23 £ 1,020 £ 1,020 £ 1,023 £ 1,020 £ 1,023 £ 1,020 £ 1,23 Claim pending to increase "water not returned to sewer" from 60% to 90%. 2019-20 costs were £772 £ 722 19% £ 607 7% £ 570 8% £ 530 £ 1,020 £ 1,020 £ 1,023	Interest on Deposits	£	634		£	350		£	_		£	_
Lease with Duchy ## 1,035	Total Net Income	£	19,604		£	17,461	19%	£	14,636	46%	£	10,025
Water	Main Shared Costs											
Water £ 1,190 £ 337 -£ 205 £ 123 Claim pending to increase "water not returned to sewer" from 60% to 90%. 2019-20 costs were £772 Insurance £ 722 19% £ 607 7% £ 570 8% £ 530 In 2017 we paid £3077 for insurance - the consequence of making small claims. Shared Site Maintenance £ 367 £ 1,155 (tree felling) £ 198 £ 120 Membership Income Bowls £ 3,875 10% £ 3,530 0% £ 3,525 2% £ 2% £ 3,455 Tennis £ 595 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Main Costs Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,7	Lease with Duchy	£	1,035		£	1,020		£	1,023		£	1,020
Claim pending to increase "water not returned to sewer" from 60% to 90%. 2019-20 costs were £772 Insurance £ 722 19% £ 607 7% £ 570 8% £ 530 In 2017 we paid £3077 for insurance - the consequence of making small claims. Shared Site Maintenance £ 367 £ 1,155 (tree felling) £ 198 £ 120 Membership Income Bowls £ 3,875 10% £ 3,530 0% £ 3,525 2% £ 3,455 Tennis £ 595 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Main Costs Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 proportion funded by Green Fees 40% 36% 53% 68% Electricity £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	Water	£	1,190		£			-£			£	
Form	Claim pending to increase "water no	t ret	turned to s	sewer" fro	m 6	0% to 90	%. 2019	20 d	costs were	£772		
Shared Site Maintenance £ 367 £ 1,155 (tree felling) £ 198 £ 120 Membership Income Bowls £ 3,875 10% £ 3,530 0% £ 3,525 2% £ 3,455 Tennis £ 595 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Maint Costs Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 broportion funded by Green Fees £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments	Insurance										£	530
Shared Site Maintenance £ 367 £ 1,155 (tree felling) £ 198 £ 120 Membership Income Bowls £ 3,875 10% £ 3,530 0% £ 3,525 2% £ 3,455 Tennis £ 595 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Maint Costs Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 broportion funded by Green Fees £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments	In 2017 we paid £3077 for insuran	ce -	the consec	quence of	ma	king small	claims.					
Bowls	Shared Site Maintenance					_		£	198		£	120
Tennis Allotments £ 595 92% £ 310 -23% £ 400 -5% £ 420 Allotments £ 1,607 1% £ 1,592 4% £ 1,536 5% £ 1,461 Membership and Licence fees have been held through this period. Main Costs Green Maintenance proportion funded by Green Fees Electricity £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 40% 36% 53% 68% Electricity Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	Membership Income											
Allotments ## Allotments ## Allotments ## ## ## ## ## ## ## ## ## ## ## ## ##	Bowls	£	3,875	10%	£	3,530	0%	£	3,525	2%	£	3,455
Membership and Licence fees have been held through this period. Main Costs Green Maintenance proportion funded by Green Fees £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 64% Proportion funded by Green Fees Electricity £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	Tennis	£	595	92%	£	310	-23%	£	400	-5%	£	420
Main Costs Green Maintenance proportion funded by Green Fees £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709 68% Electricity £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	Allotments	£	1,607	1%	£	1,592	4%	£	1,536	5%	£	1, 4 61
Green Maintenance £ 5,023 -18% £ 6,094 64% £ 3,723 37% £ 2,709	Membership and Licence fees have	beer	n held thro	ugh this ‡	perio	od.						
Description funded by Green Fees	Main Costs											
Electricity £ 1,883 15% £ 1,644 -2% £ 1,672 69% £ 990 Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	Green Maintenance	£	5,023	-18%	£	6,094	64%	£	3,723	37%	£	2,709
Cost Sharing Bowls Tennis Allotments Lease 40% 20% 40%	proportion funded by Green Fees		40%			36%			53%			68%
Lease 40% 20% 40%	Electricity	£	1,883	15%	£	1,644	-2%	£	1,672	69%	£	990
10/0 20/0	Cost Sharing Bowls Tennis Allotments											
Water 70% 00% 200% Adjusted 75% / 25% > 70% / 20%	Lease		40%	20%		40%						
10% 0% 30% Aujusteu /3% / 23% ~ 10% / 30%	Water		70%	0%		30%	Adjusted	75%	6 / 25% >	> 70% / 3	80%	
Insurance 85% 5% 10% Primarily cover for Clubhouse and Green												
Site Maintenance (boundaries) 40% 20% 40% All boundaries are a shared responsibility												
Club Hire Electricity Charged separately at £2.50 / hour (6kw @ 29p/unit)												
Clubhouse / Banking Contribution 10% 10% on subscriptions. Adjusted 15% > 10%	Clubhouse / Banking Contribution	n		10%		10%	on subsci	riptio	ons. Adjust	ed 15% >	> 10	%
The Clubhouse is the property of Bowls alone, covering all costs but makes a charge out contribution. $ ightharpoonup$ rg	The Clubhouse is the property of Bo	wls d	alone, cove	ering all co	osts	but make	s a charge	e ou	t contribut	ion.		∞ rg
Financial year runs Oct - Sep Full details are posted on the website - http://www.smbtc.org.uk/	Financial year runs Oct - Sep			Full detai	ls ar	e posted (on the we	bsite	e -	http://www	v.sml	otc.org.uk/

Shepton Mallet Sports and Community Group Financial Highlights from FINAL ACCC

Whole Group	2024-2025	Change	2023-2024	Change	2022-2023	Change
1) = 11:	4 20 500		40.05/		4 24 222	
I) Total Liquidity	£ 39,592	-£ 2,463	£ 42,056	£ 6,817	£ 35,239	£ 6,785
2) Capital Investment	£ 13,735	£ -	£ 3,677	£ -	£ 1,719	£ -
1) plus 2)	£ 53,327	£ 7,595	£ 45,733	£ 8,774	£ 36,958	£ 4,392

Capital expenditure is written off on acquisition and not depreciated over time.

Liquidity is held in two bank accounts, three savings accounts, bar till, stock and petty cash.

To simplify tranfer to Xero, there have been no adjustments for Accruals and Prepayments in these account

Main Income Generators

Bar Gross Purchases	£	7,638	11%	£	6,862	7%	£	6,387	53%
Bar Gross Sales	£	16,065	25%	£	12,818	7%	£	11,961	50%
Bar Net Profit	£	8,612	50%	£	5,757	-3%	£	5,952	49%
Food Net Profit	£	1,307	-10%	£	1,455	12%	£	1,294	3%
100 Plus Club	£	1,445	-1%	£	1,466	31%	£	1,122	-3%
Raffles and Socials Net Profit	£	2,110	-15%	£	2,473	14%	£	2,167	83%
Clubhouse Hire	£	3,476	-8%	£	3,794	77%	£	2,145	261%
Green Fees	£	2,021	-7%	£	2,165	11%	£	1,956	6%
Interest on Deposits	£	634	81%	£	350		£	-	
Total Net Income	£	19,604	12%	£	17,461	19%	£	14,636	46%

Main Shared Costs

Lease with Duchy	£	1,035		£	1,020		£	1,023	
Water	£	1,190		£	337		-£	205	
Claim pending to increase "water not returned to sewer" from 60% to 90%. 2019-20 costs were £772									
Insurance	£	722	19%	£	607	7%	£	570	8%
In 2017 we paid £3077 for insurance - the consequence of making small claims.									
Shared Site Maintenance	£	367		£	1,155	(tree felling)	£	198	

Membership Income

Bowls	£	3,875	10%	£	3,530	0%	£	3,525	2%
Tennis	£	595	92%	£	310	-23%	£	400	-5%
Allotments	£	1,607	1%	£	1,592	4%	£	1,536	5%
Membership and Licence fees have been held through this period.									

Main Costs

Green Maintenance	£	5,023	-18%	£	6,094	64%	£	3,723	37%
proportion funded by Green Fees		40%			36%			53%	
Electricity	£	1,883	15%	£	1,644	-2%	£	1,672	69%

Cost Sharing	Bowls	Tennis	Allotmen	ts
Lease	40%	20%	40%	
Water	70%	0%	30%	Adjusted 75% / 25% > 70% / 30
Insurance	85%	5%	10%	Primarily cover for Clubhouse and
Site Maintenance (boundaries)	40%	20%	40%	All boundaries are a shared respo
Club Hire Electricity	Charged se	barately at	£2.50 / hour	(6kw @ 29p/unit)
Clubhouse / Banking Contribution	1	10%	10%	on subscriptions. Adjusted 15% >
The Clubhouse is the property of	Bowls alor	ne, coverin	g all costs b	ut makes a charge out contributi
Financial year runs Oct - Sep		Full detai	ls are posted	on the website - http://www.

UNTS

2021-2022

£ 28,454 £ 4,112 £ 32,566

Issue 2.0

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- £ 4,186 £ 7,995 £ 3,984 £ 1,258 £ 1,157 £ 1,187
- £ 595 £ 1,843
- £ -£ 10,025
- £ 1,020 £ 123
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- £ 3,455 £ 420
- £ 1,461
- £ 2,709 68% £ 990

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