

THE HUNGERFORD CLUB

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

THE HUNGERFORD CLUB

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THE HUNGERFORD CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

	<u>2025</u>	<u>2024</u>
<u>BAR TRADING</u>		
Takings	138,238	135,389
Stock as at 1st April 2024	3,251	2,572
Purchases	58,247	57,036
	61,498	59,608
Less: Stock as at 31st March 2025	(2,866)	(3,251)
	58,632	56,357
<u>GROSS PROFIT</u>	57.6% 79,606	58.4% 79,032
<u>INCOME</u>		
Ale Festival	6,243	3,837
West Berkshire Lottery	415	507
Profits on Club Draws & Social Functions	1,962	2,667
Donations and Sundry Receipts	60	125
Fruit machine (net of costs)	-	1,193
	8,679	8,329
Interest Received	242	-
Rent Received on Flat	10,380	10,380
Less: Expenses	(339)	-
	10,041	10,380
Other income	63	5,796
<u>EXCESS/(DEFICIT) FROM SPORTS ACTIVITIES</u>		
Bowls Club - Page 3	1,060	1,642
Tennis Club - Page 4	17,517	21,195
Indoor Sports - Page 5	10,396	5,830
	28,973	28,667
<u>TOTAL INCOME CARRIED FORWARD</u>	127,604	132,205

THE HUNGERFORD CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

	<u>2025</u>	<u>2024</u>
<u>TOTAL INCOME BROUGHT FORWARD</u>	127,604	132,205
<u>EXPENDITURE</u>		
Wages	68,005	51,112
Rates - General and Water	891	776
Waste Disposal	1,337	1,573
Rent	490	475
Insurance	1,895	2,070
Fuel, Light and Heat	10,870	8,199
Cleaning	6,778	6,401
Postage, Print, Stationery and Advertising	580	155
Telephone and Broadband	533	669
Repairs and renewals	10,469	22,734
Accountancy, Audit and Book-keeping	3,219	2,767
Bank Interest and Credit card Charges	2,762	2,240
Sundry Expenses	527	1,151
Licences and Subscriptions	755	1,333
TV costs	170	159
	<u>109,280</u>	101,815
<u>DEPRECIATION</u>		
Tennis Fence and gate	819	88
Tennis Court	2,240	-
Furniture & Fittings	949	910
Office equipment	135	96
Sports ground and equipment - Other	288	288
Tennis Courts Floodlights	133	675
Solar Panel Depreciation	746	746.16
CCTV	612	203.93
	<u>5,922</u>	3,007
<u>EXCESS/(DEFICIT) OF INCOME OVER EXPENDITURE</u>	<u>12,401</u>	<u>27,383</u>
<u>FOR THE YEAR</u>		

THE HUNGERFORD CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

BOWLS CLUB

	<u>2025</u>	<u>2024</u>	
<u>INCOME</u>			
Subscriptions	3,951	3,463	
Competition Fees, etc	369	319	
Green Fees and Raffle	1,849	1,640	
Donations and Prizes	439	372	
Coffee Mornings, etc	232	278	
Proceeds from Dinner	1,370	173	
Miscellaneous Income	-	353	
Fundraising	4,487	3,599	
Interest received	241	134	
	<u>12,939</u>	<u>10,330</u>	
<u>EXPENDITURE</u>			
Affiliation Fees, Competitions, etc	581	434	
Trophies	420	326	
Ground & Pavilion Costs	6,536	5,724	
Mower Costs	806	694	
Business Rates	32	31	
Water Rates	537	234	
Honoraria	810	810	
Bowls Dinneer	1,407	-	
Miscellaneous	749	435	
	<u>11,879</u>	<u>8,688</u>	
<u>EXCESS OF INCOME OVER EXPENDITURE</u>	<u>1,060</u>	<u>1,642</u>	
<u>FOR THE YEAR</u>			

THE HUNGERFORD CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

TENNIS CLUB

	<u>2025</u>	<u>2024</u>
<u>INCOME</u>		
Subscriptions and Guest Fees	16,513	14,597
Floodlight Tokens	1,123	593
Fundraising and Grants	5,647	10,561
Coaching	250	200
Sundry Sales & misc	683	545
Interest & compensation on Sinking Fund	293	496
	<u>24,508</u>	<u>26,991</u>
<u>EXPENDITURE</u>		
Courts and Building Maintenance	2,174	1,024
Professional Bodies	560	-
Affiliation Fees	25	616
Cost of Tennis Balls and Equipment	1,507	1,423
Rates and Electricity	2,355	2,278
Miscellaneous	280	365
Honoraria	90	90
	<u>6,991</u>	<u>5,796</u>
<u>EXCESS OF INCOME OVER EXPENDITURE</u>	<u><u>17,517</u></u>	<u><u>21,195</u></u>
<u>FOR THE YEAR</u>		

THE HUNGERFORD CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2025

INDOOR SPORTS

	<u>2025</u>	<u>2024</u>
<u>INCOME</u>		
Subscriptions	8,081	7,129
Fundraising, Grants and Donations	2,452	1,978
Interest received	-	4
	10,533	9,111
<u>EXPENDITURE</u>		
Indoor Sports expenses	138	3,281
	138	3,281
<u>EXCESS OF INCOME OVER EXPENDITURE</u>	<u>10,396</u>	<u>5,830</u>
<u>FOR THE YEAR</u>		

THE HUNGERFORD CLUB

BALANCE SHEET

AS AT 31st MARCH 2025

	<u>2025</u>	<u>2024</u>
<u>GENERAL FUND</u>		
Balance as at 1st April 2024	187,674	160,291
(DEFICIT)/EXCESS IN YEAR	12,401	27,383
	<u>200,075</u>	<u>187,674</u>
<u>REPRESENTED BY:</u>		
<u>FIXED ASSETS</u>		
As per Schedule attached	153,241	113,264
<u>CURRENT ASSETS</u>		
Bar Stock at Valuation	2,866	3,251
Debtors, Prepayments & accrued income	5,000	7,012
Cash at Bank and in Hand	41,837	27,955
Tennis Sinking Fund	8,107	47,472
Tennis Fundraising Account	10,441	6,451
Bowls Fundraising Account & Petty cash	8,431	6,624
Indoor Sports Fundraising Account	8	8
	<u>76,689</u>	<u>98,773</u>
<u>Less: CURRENT LIABILITIES</u>		
Creditors and Accruals	11,317	11,988
PAYE & Pension Creditor	3,212	3,089
VAT Creditor	4,308	1,605
Subscriptions received in advance	11,018	7,681
	<u>29,854</u>	<u>24,363</u>
 NET CURRENT ASSETS	 46,834	 74,411
	<u>200,075</u>	<u>187,674</u>

THE HUNGERFORD CLUB

SCHEDULE OF FIXED ASSETS

AS AT 31st MARCH 2025

	Written Down Value as at 2024	Additions	Depreciation	Written Down Value as at 2025
Freehold Property	38,765	-	-	38,765
Pavilion	20,559	-	-	20,559
Office Equipment	388	-	135	253
Sports Ground and Other Equipment	666	-	288	379
Tennis Courts	1	38,393	2,240	36,154
Tennis Court Floodlights, Fencing & Gates	2,924	7,506	952	9,477
Bowling Green Improvements	4,959	-	-	4,959
Improvements to Club	26,296	-	-	26,296
Furniture and Fixtures	2,286	-	949	1,337
Solar Panels	14,176	-	746	13,430
CCTV	2,243	-	612	1,631
	113,264	45,899	5,922	153,241

Depreciation is charged at the following rates in order to write off fixed assets over their estimated useful lives:

Tennis court floodlights	Straight line over 20 years
Tennis courts, fencing and gates	Straight line over 10 years
Sports ground and equipment	Straight line over 10 years
Sports ground and equipment - Other	Straight line over 4 years
Furniture and Fixtures	Straight line over 4 years
Solar Panels	Straight line over 20 years

No depreciation is provided for the following fixed assets:

Freehold property
Pavilion
Bowling green improvements
Improvements to club

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2025

ACCOUNTANTS' REPORT TO THE HUNGERFORD CLUB

In accordance with the instructions given to us we have prepared, without carrying out an audit, the financial statements as shown on pages one to seven from the accounting records of The Hungerford Club and from the information and explanations supplied to us.

LJ Smith Accountants Ltd
Orwell House
50 High Street
Hungerford
Berkshire
RG17 0NE



Dated:

21/10/25

CLIENT APPROVAL CERTIFICATE

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.



Cliff Winckless
Chairman

Dated:.....

20/10/2025