# **GREAT SHELFORD TENNIS CLUB P&L**

1 January 2022 to 31 December 2022

·	2022	2021
INCOME		
Interest	£48.64	£6.26
Match Fees	£0.00	£30.00
Membership:	£34,211.44	£26,976.69
Social activities		
Social activities: Ticket sales	£168.00	£0.00
Social activities: Fundraising activities	£988.89 <sup>1</sup>	
Total social activities	£1,156.89	£0.00
Commission on club clothing	£25.25	
Sundries income	£186.01 <sup>2</sup>	£231.67
TOTAL INCOME	£35,628.23	£27,244.62
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EXPENSES		
Bank charges:		
GoCardless	£600.60	£123.25
PayPal	£0.00	£349.63
Stripe	£167.93	£0.00
Total bank charges	£768.53	£472.88
Cleaning	£346.21	£204.06
Coaching and Club Professional:		
Over & In retainer	£3,626.00	£3,150.00
Over & In KPI payments	£900.00	£0.00
Total Coaching and Club Professional	£4,526.00	£3,150.00
Professional services		
Audit costs	£300.00	£131.18
Insurance	£1,039.27	£879.09
Legal fees	£1,797.60	£0.00
Total Professional services	£3,136.87	£1,010.27
Electricity	£5,146.95	£1,715.98
League subscriptions	£240.00	£50.00
LTA affiliations and contributions	£480.00	£480.00
Rent	£1,400.00	£1,180.00
Refreshments	£0.00	£146.50
Hire costs	£100.00	£0.00
Donations	£640.64	£100.00
Facilities	£25,625.82 <sup>3</sup>	£0.00

### **GREAT SHELFORD TENNIS CLUB P&L**

Financial Year:

### 1 January 2022 to 31 December 2022

	2022	2021
Repairs:		
Repairs: Maintenance	£5,386.68	£1,568.88
Repairs: Other	£240.00	£126.97
Repairs. Other	1240.00	1120.57
Total repairs	£5,626.68	£1,695.85
Social:		
Social: Catering	£2,405.17 <sup>4</sup>	£537.17
Social: Other	£0.00	£0.00
Total Social	£2,405.17	£537.17
Sponsorship:		
Coaching	£0.00	£0.00
Sponsorship: Other	£0.00	£0.00
Total Sponsorship	£0.00	£0.00
Stationery:		
Internet & software services	£295.71	£1,016.67
Stationery: Other	£146.82	£0.00
·		
Total Stationery	£442.53	£1,016.67
Tennis balls	£2,888.85 <sup>5</sup>	£1,907.28
Trophies and prizes	£58.96	£0.00
Club clothing	£1,223.94	
Uncategorised / sundries	£97.02 <sup>6</sup>	£441.57
character and a summer		
TOTAL EXPENSES	£55,154.18	£14,108.23
TOTAL INCOME less EXPENSES	-£19,525.95	£13,136.69
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OPERATING SURPLUS / DEFICIT 7	£5,410.05	

#### **Notes**

<sup>&</sup>lt;sup>1</sup> Includes fundraising proceeds received in bank account, but also proceeds into PayPal from card payments

<sup>&</sup>lt;sup>2</sup> Includes £150.01 added for unaccounted income as part of transition of Treasurer to reconcile P&L and Bal Sheet (approved by Auditor)

<sup>&</sup>lt;sup>3</sup> Main expense is Floodlights at £24,936, including £6,234 pre-payment for deposit, paid in 2021 fin year

<sup>4</sup> Includes £1526.75 as total remaining prepayment after floodlights, assumed booking of Red Lion venue for event delayed to 2022

<sup>&</sup>lt;sup>5</sup> Calculated as amount spent on tennis balls in 2022, plus stock at 31/12/21 less stock at 31/12/22)

 $<sup>^{\</sup>rm 6}$  Fraudulent transactions. Have contacted Barclays but not yet had resolution.

<sup>&</sup>lt;sup>7</sup> Total income minus total expenditure, but excluding floodlights purchase

## **GREAT SHELFORD TENNIS CLUB BALANCE SHEET**

As at 31 December 2022

ASSETS     Cash and bank accounts   ### \$130,941.20   £18,314.38     Go Cardless   £0.00   £0.00     Stripe   £0.00   £0.00     Neil Harvey Trust   £3,646.14   £3,645.16     PayPal   £0.00   £3,801.25     Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets     Customer Invoices   £0.00   £0.00     Debtors   £56.00 1   £0.00     Prepayments   £1,148.51 2   £7,760.75     Stock   £2,646.90   £1,620.00     Floodlights   £23,160.00 3     TOTAL Other Assets   £27,011.41   £9,380.75     TOTAL ASSETS   £110,468.33   £98,963.46     LIABILITIES     Color LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   £104,242.33   £98,832.28     TOTAL EQUITY   £104,242.33   £98,83		2022	2021
Barclays Current   £30,941.20   £18,314.38     Go Cardless   £0.00   £0.00     Stripe   £0.00   £0.00     Neil Harvey Trust   £3,646.14   £3,645.16     PayPal   £0.00   £3,801.25     Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets     Customer Invoices   £0.00   £0.00     Pebtors   £56.00   £0.00     Prepayments   £1,148.51   £7,760.75     Stock   £2,646.90   £1,620.00     Floodlights   £23,160.00   £1,620.00     TOTAL Other Assets   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Yea	<u>ASSETS</u>		
Go Cardless   £0.00   £0.00     Stripe   £0.00   £0.00     Neil Harvey Trust   £3,645.14   £3,645.16     PayPal   £0.00   £3,801.25     Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets     Customer Invoices   £0.00   £0.00     Debtors   £56.00 1   £0.00     Prepayments   £1,148.51 2   £7,760.75     Stock   £2,646.90   £1,620.00     Floodlights   £23,160.00 3   £10,20.00     TOTAL Other Assets   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	Cash and bank accounts		
Stripe   £0.00   £0.00     Neil Harvey Trust   £3,646.14   £3,645.16     PayPal   £0.00   £3,801.25     Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets     Customer Invoices   £0.00   £0.00     Debtors   £56.00   £0.00     Prepayments   £1,148.51   £7,760.75     Stock   £26,466.90   £1,620.00     Floodlights   £23,160.00   3     TOTAL Other Assets   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	Barclays Current	£30,941.20	£18,314.38
Neil Harvey Trust   £3,646.14   £3,645.16     PayPal   £0.00   £3,801.25     Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets     Customer Invoices   £0.00   £0.00     Debtors   £56.00   £0.00     Prepayments   £1,148.51   £7,760.75     Stock   £2,646.90   £1,620.00     Floodlights   £23,160.00   \$     TOTAL Other Assets   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY     Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	Go Cardless	£0.00	£0.00
PayPal   £0.00   £3,801.25     Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets   Customer Invoices   £0.00   £0.00     Debtors   £56.00 1	Stripe	£0.00	£0.00
Sinking Fund   £48,869.58   £63,821.92     TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets   Customer Invoices   £0.00   £0.00     Debtors   £56.00 1 £0.00   £0.00     Prepayments   £1,148.51 2 £7,760.75   £7,760.75     Stock   £2,646.90 £1,620.00     Floodlights   £23,160.00 3     TOTAL Other Assets   £27,011.41 £9,380.75     TOTAL ASSETS   £110,468.33 £98,963.46     LIABILITIES   Cother liabilities:     Accruals   £6,226.00 £131.18     TOTAL LIABILITIES   £6,226.00 £131.18     TOTAL LIABILITIES   £6,226.00 £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33 £98,832.28     EQUITY   Brought forward   £98,832.28 £85,695.89     In Year   £5,410.05 £13,136.39			
TOTAL Cash and bank accounts   £83,456.92   £89,582.71     Other Assets   \$\( \)\$ (0.00 \) \$\( \)\$ (56.00 \) \$\( \)\$ (50.00 \) \$\( \)\$ (50.00 \) \$\( \)\$ (50.00 \) \$\( \)\$ (56.00 \) \$\( \)\$ (56.00 \) \$\( \)\$ (56.00 \) \$\( \)\$ (57,760.75 \) \$\( \)\$ (50ck \) \$\( \)\$ (\$\( \)\$ (26,46.90 \) \$\( \)\$ (\$\( \)\$ (1,620.00 \) \$\( \)\$ [Floodlights \]   \$\( \)\$ (223,160.00 \) \$\( \)\$ 3     TOTAL Other Assets   \$\( \)\$ (27,011.41 \) \$\( \)\$ (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$) (\$\( \)\$ (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$) (\$\( \)\$ (\$\( \)\$ (\$\( \)\$) (\$\( \)\$			
Other Assets   £0.00   £0.00     Customer Invoices   £0.00   £0.00     Debtors   £56.00 1 £0.00   £0.00     Prepayments   £1,148.51 2 £7,760.75   £7,760.75     Stock   £2,646.90 £1,620.00     Floodlights   £23,160.00 3     TOTAL Other Assets   £27,011.41 £9,380.75     TOTAL ASSETS   £110,468.33 £98,963.46     LIABILITIES     Accruals   £6,226.00 4 £131.18     TOTAL LIABILITIES   £6,226.00 £131.18     TOTAL LIABILITIES   £6,226.00 £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33 £98,832.28     EQUITY   Brought forward   £98,832.28 £85,695.89     In Year   £5,410.05 £13,136.39	Sinking Fund	£48,869.58	£63,821.92
Customer Invoices   £0.00   £0.00     Debtors   £56.00 ¹   £0.00     Prepayments   £1,148.51 ²   £7,760.75     Stock   £2,646.90   £1,620.00     Floodlights   £23,160.00 ³     TOTAL Other Assets   £27,011.41   £9,380.75     TOTAL ASSETS   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00 ⁴   £131.18     TOTAL LIABILITIES   £6,226.00 ౕ   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33 €98,832.28     EQUITY   Brought forward   £98,832.28 £85,695.89     In Year   £5,410.05 £13,136.39	TOTAL Cash and bank accounts	£83,456.92	£89,582.71
Debtors   £56.00 1	Other Assets		
Prepayments   £1,148.51 2 £7,760.75   £7,760.75   \$1,620.00   £1,620.00   £1,620.00   £1,620.00   £1,620.00   £1,620.00   \$1,620.00 </td <td>Customer Invoices</td> <td></td> <td>£0.00</td>	Customer Invoices		£0.00
Stock   £2,646.90   £1,620.00     Floodlights   £23,160.00 ³   £1,620.00     TOTAL Other Assets   £27,011.41   £9,380.75     TOTAL ASSETS   £110,468.33   £98,963.46     LIABILITIES   Control of the liabilities:     Accruals   £6,226.00   £131.18     Total other liabilities   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY     Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	Debtors	£56.00 <sup>1</sup>	£0.00
Floodlights   £23,160.00 ³     TOTAL Other Assets   £27,011.41   £9,380.75     TOTAL ASSETS   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00 ⁴   £131.18     TOTAL IJABILITIES   £6,226.00 £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33 £98,832.28     EQUITY   Brought forward   £98,832.28 £85,695.89     In Year   £5,410.05 £13,136.39	Prepayments	£1,148.51 <sup>2</sup>	£7,760.75
TOTAL Other Assets   £27,011.41   £9,380.75     TOTAL ASSETS   £110,468.33   £98,963.46     LIABILITIES     Other liabilities:     Accruals   £6,226.00   £131.18     TOTAL Other liabilities   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	Stock	£2,646.90	£1,620.00
TOTAL ASSETS   £110,468.33   £98,963.46     LIABILITIES   Other liabilities:     Accruals   £6,226.00   £131.18     Total other liabilities   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY     Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	Floodlights	£23,160.00 <sup>3</sup>	
LIABILITIES   Other liabilities:   Accruals £6,226.00 £131.18   TOTAL DIABILITIES £6,226.00 £131.18   TOTAL ASSETS less LIABILITIES £104,242.33 £98,832.28   EQUITY Brought forward £98,832.28 £85,695.89   In Year £5,410.05 £13,136.39	TOTAL Other Assets	£27,011.41	£9,380.75
Other liabilities:     Accruals   £6,226.00 4 £131.18     Total other liabilities   £6,226.00 £131.18     TOTAL LIABILITIES   £6,226.00 £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33 £98,832.28     EQUITY   Brought forward   £98,832.28 £85,695.89     In Year   £5,410.05 £13,136.39	TOTAL ASSETS	£110,468.33	£98,963.46
Other liabilities:     Accruals   £6,226.00 4 £131.18     Total other liabilities   £6,226.00 £131.18     TOTAL LIABILITIES   £6,226.00 £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33 £98,832.28     EQUITY   Brought forward   £98,832.28 £85,695.89     In Year   £5,410.05 £13,136.39	LIABILITIES		
Accruals   £6,226.00   £131.18     Total other liabilities   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39			
Total other liabilities   £6,226.00   £131.18     TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39		f6 226 00 <sup>4</sup>	£121 10
TOTAL LIABILITIES   £6,226.00   £131.18     TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39			
TOTAL ASSETS less LIABILITIES   £104,242.33   £98,832.28     EQUITY   Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	rotal other habilities	10,220.00	1131.10
EQUITY     Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	TOTAL LIABILITIES	£6,226.00	£131.18
Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39	TOTAL ASSETS less LIABILITIES	£104,242.33	£98,832.28
Brought forward   £98,832.28   £85,695.89     In Year   £5,410.05   £13,136.39			
In Year £5,410.05 £13,136.39	EQUITY		
	Brought forward	£98,832.28	£85,695.89
TOTAL EQUITY £104,242.33 £98,832.28	In Year	£5,410.05	£13,136.39
	TOTAL EQUITY	£104,242.33	£98,832.28

## Notes

 $<sup>^{1}</sup>$  Relates to late payment of £56 to be paid in 2023 for Social Activities: Ticket Sales and counted in the P&L

 $<sup>^{\</sup>rm 2}$  Includes 2023 insurance, paid to Sutton Winsome on 28/12/22

<sup>&</sup>lt;sup>3</sup> Equals total paid for floodlights less one spare LED bulb sitting under Stock

<sup>&</sup>lt;sup>4</sup> Includes 2022 expenses to be paid in 2023 (Over & In fees; Rent costs to Parish Council, Audit fee)