

PENYLAN BOWLING AND CARDIFF BRIDGE CLUB

FINANCIAL STATEMENTS

PERIOD TO : 31 December 2025

Version: 1

PENYLAN BOWLING AND CARDIFF BRIDGE CLUB

INCOME AND EXPENDITURE

PERIOD ENDED : 31 December 2025

	December 2025	December 2024
.		
Bar takings	109,214	123,286
Cost of sales	54,287	56,205
Gross profit	50.29% 54.41% <u>54,927</u>	<u>67,081</u>
Subscriptions and income from section activities	61,909	49,168
Other income	2,815	1,064
Donations/grants	0	23,579
Bank interest	84	336
NET INCOME	<u>119,735</u>	<u>141,228</u>
EXPENDITURE		
Labour	61,249	55,996
Property Expenses	17,383	46,070
General and Administrative expenses	31,204	28,631
Sundry bar expenses	2,973	3,239
Expenses of section activities	26,123	49,455
Miscellaneous	2,119	2,283
	<u>141,051</u>	<u>185,674</u>
Surplus/(deficit) before taxation	<u>(21,316)</u>	<u>(44,446)</u>

PENYLAN BOWLING AND CARDIFF BRIDGE CLUB

NOTES TO INCOME AND EXPENDITURE ACCOUNT

PERIOD ENDED : 31 December 2025

	December 2025	December 2024
PROPERTY EXPENSES		
Water	947	1,045
Rates	1,490	1,467
Insurance	3,722	3,445
Power	9,794	10,990
Repairs maintenance and improvements	1,430	29,123
	<u>17,383</u>	<u>46,070</u>
GENERAL AND ADMINISTRATION		
Fire Alarms and Security Systems	2,054	2,438
Cleaning & Refuse collection	4,820	4,730
Telephone & Broadband	689	642
Television BT & Sky Sport	9,230	8,380
Professional fees & computer systems	14,038	12,003
Bank interest & charges	373	438
	<u>31,204</u>	<u>28,631</u>

Repairs includes the following:-

Disabled ramp final installment
Ecolab half year fee and dispute reduction
External hose system

Fire Alarms and Security Systems include the following:-

Twenty4Fire Security contract fee & call out repair
Install 8 channel CCTV

Professional fees & computer systems

Bar EPOS System rental
Bar EPOS Members cards
Membership database annual fee
Sage Accountancy & Payroll system
Bookkeeper Fee
Information Commissioner annual fee
Music Licence
Web website design, maintenance & domain name

Sundry Bar Expenses

Stock take
Card transaction fees & machine rental
Bar keg gas

Other Income & grants

Petanque Rent
Forge Film company room hire
CDP Advertising Board
Misc Hall hires
Police Bowling Federation UK

PENYLAN BOWLING AND CARDIFF BRIDGE CLUB

CONTRIBUTION FROM SECTIONAL ACTIVITIES

INCOME FROM SECTIONAL ACTIVITIES

	TOTAL	BOWLS	BRIDGE	BAR & SOCIAL
Bar takings	109,214			109,214
Subscriptions	21,408	12,930	3,901	4,577
Table money	29,083		29,083	
Refreshments	471		471	
Match receipts/Green hire	5,374	5,374		
Miscellaneous/Courses/Hires	5,573		5,573	
Specific grants				
Total	171,123	18,304	39,028	113,791

Bridge subscriptions exclude VAT and amounts collected for WBU

EXPENDITURE ON SECTIONAL ACTIVITIES

	TOTAL	BOWLS	BRIDGE	BAR & SOCIAL
<u>DIRECT COSTS</u>				
Bar cost of sales	54,287			54,287
Green Maintenance	10,374	10,374		
Mower depreciation	1,200	1,200		
Match Fees	1,298	1,298		
Consumables	197		197	
Master points	762		762	
System charges	10,485		1,255	9,230
Tournament Director charges	7,307		7,307	
Refreshment supplies	1,174		1,174	
Misc expenses	5,529	873	1,683	2,973
Total	54% 92,613	13,745	12,378	66,490

Wages

Employed staff	61,249	7,876	10,036	43,336
----------------	--------	-------	--------	--------

Contribution	17,261	(3,317)	16,614	3,965
---------------------	---------------	----------------	---------------	--------------

CLUB OVERHEADS

Property & Admin costs	41,476	<u>20%</u> 8,295	<u>35%</u> 14,517	<u>45%</u> 18,664
Other Income	(2,899)	(580)	(1,015)	(1,304)
Specific grants		0	0	0
Total	38,577	7,715	13,502	17,360

Surplus/(Deficit) per section	(21,316)	(11,032)	3,112	(13,395)
--------------------------------------	-----------------	-----------------	--------------	-----------------

PENYLAN BOWLING AND CARDIFF BRIDGE CLUB

BALANCE SHEET

31 December 2025

	December 2025	December 2024
NON-CURRENT ASSETS		
Freehold Land & Buildings	17,020	17,020
Plant & Machinery	6,000	6,000
Plant & Machinery Accumulated Depreciation	<u>(4,700)</u>	<u>(3,500)</u>
	<u>18,320</u>	<u>19,520</u>
CURRENT ASSETS		
Bar Stock	5,000	4,467
Prepaid expenses	1,260	1,192
Trade & Other debtors	694	1,000
Bank Account	10,645	20,666
Cash in Hand	300	300
	<u>17,899</u>	<u>27,625</u>
CURRENT LIABILITIES		
Trade creditors	1,153	3,791
Other creditors & accrued expenses	4,973	4,078
HMRC PAYE	4,086	3,300
Santander 10 Year Loan due within the year	3,125	3,125
VAT & Corporation tax	1,921	1,496
	<u>15,259</u>	<u>15,791</u>
NET CURRENT ASSETS	2,641	11,834
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>20,961</u>	<u>31,354</u>
NON-CURRENT LIABILITIES		
<i>Amounts falling due after more than one year</i>		
Santander 10 Year Loan	9,014	11,762
Molston Coors 3 year loan	13,670	0
	<u>22,684</u>	<u>11,762</u>
TOTAL NET ASSETS / LIABILITIES	<u>(1,724)</u>	<u>19,592</u>
ACCUMULATED FUND		
Balance per Income & Expenditure Account	19,592	64,038
Current Year Income & Expenditure	(21,316)	(44,446)
	<u>(1,724)</u>	<u>19,592</u>