

Treasurer's Report 2024–25

Hi everyone,

Attached are the accounts and balance sheet for Hook Bowling Club for the year ending 30th September 2025.

The figures have been put together following standard accounting practices and have been kindly reviewed by Ken Hawkins (Retired FCA), whose report is also included.

While we've ended the year with a small deficit (after factoring in depreciation), it's a much better result than last year. Here's a quick look at what's changed:

- Income was down by £5.3k, which led to a drop in margin of £3.5k.
- On the bright side, we managed to cut overheads by £5k, which helped reduce the overall deficit by around £1.5k compared to last year.

We also invested in some much-needed maintenance around the club, including:

- Bar back-room upgrades – £1,500
- New cistern – £414
- Removal of old air-con – £450
- Plumbing repairs – £636
- General maintenance – £528

It's worth noting that the deficit looks worse than it really is because it includes depreciation – a non-cash accounting entry that helps us plan for future asset replacements.

On a positive note, membership fees now cover green maintenance and even contribute a bit towards the club's running costs.

Thanks to the ongoing support and hard work of our members and committee, we're in a stronger position moving forward – especially with membership numbers continuing to grow.

Thanks again for your support of Hook Bowling Club

Albert S Johnson
Treasurer
26th October 2025

Membership

Cc Albert Johnson

Hook Bowling Club

Thank you Albert for providing me with the 2024-2025 Hook Bowling Club accounts to review and answering my queries.

I carried out a sample review of the Income and Expenditure accounts and the Balance Sheet

I am pleased to report that I consider the clubs accounts to be a true and fair record of the clubs financial position for the year to 30th September 2025.

I appreciate the time and effort required to maintain these records and commend Albert for his excellent work.

A handwritten signature in dark ink, appearing to read 'Ken Hawkins', with a stylized flourish at the end.

Ken Hawkins (Lapsed FCA)
25th October 2025

From: Month 1, October 2024
To: Month 12, September 2025

Chart of Accounts:

Abbreviated Club Accounts

	Current Year	Previous Year
Income		
Donations	1,314.00	4,083.50
Green Fees & Rollups	1,455.50	1,545.60
Club Events	5,669.58	7,844.00
Hall Rental	60.00	785.00
Bar	10,925.11	10,674.64
Clothing	10.00	0.00
League Fees & Comps.	3,838.56	4,185.00
Raffles	1,578.20	2,437.50
Interest Received	502.24	457.26
Card Charges	(201.58)	(105.37)
Subscriptions	13,669.00	12,265.00
	38,820.61	44,172.13
Purchases for Resale		
Bar Purchases	5,967.14	5,820.62
Cost of Club Events	4,699.54	6,496.72
Competition & League Fees	1,306.10	1,104.00
	11,972.78	13,421.34
Direct Expenses		
Affiliation Fees	108.00	99.50
Presentations, Trophies & Prizes	401.45	765.83
Housekeeping	1,114.28	1,094.33
	1,623.73	1,970.91
Gross Profit/(Loss):	25,224.10	28,779.88
Overheads		
Water Rates	1,200.00	1,200.00
Insurance	1,506.54	1,432.34
Electricity	1,888.37	2,110.75
Gas	1,321.54	834.86
Honors Board & other printing	210.56	759.84
Office Expenses	12.00	123.61
Health & Safety	162.98	171.04
Comunications	1,096.66	807.07
Waste Collection	1,054.08	680.16
Repairs & Maint.	3,528.89	1,872.05
Alarm Maintenance	291.90	1,357.88
Green Maintenance	11,315.59	15,499.92
Bank Charges & Interest	45.01	0.00
Depreciation	7,214.46	8,739.46
	30,848.58	35,878.98
Surplus/(Deficit):	(5,624.48)	(7,099.10)

Hook Bowling Club

Balance Sheet Year Ending 30th September 2025

	<u>Current Year</u>	<u>Previous Year</u>
Fixed Assets		
Green Improvements	£27,190	£27,190
Green Imp Depreciation	£(25,552)	£(20,114)
Kitchen	£6,950	£6,950
Kitchen Depreciation	£(6,950)	£(6,950)
Equipment	£3,819	£3,105
Equipment Depreciation	£(2,447)	£(1,667)
Furniture and Fixtures	£4,980	£4,980
F&F Depreciation	£(3,984)	£(2,988)
	£4,006	£10,507
Current Assets		
Stock	£1,507	£1,468
Debtors	£(696)	£(376)
Deposit Accounts	£30,207	£24,279
Bank Current Account	£2,146	£6,744
	£33,164	£32,116
Current Liabilities		
Creditors : Short Term	£3,667	£3,381
Charity Monies Held	£641	£699
Accruals	£(0)	£56
Bank Current Account	£0	
	£4,308	£4,136
Current Assets less Current Liabilities:	£28,856	£27,980
Total Assets less Current Liabilities:	£32,862	£38,487
Long Term Liabilities		
Loans From Members	£10,000	£10,000
Total Assets less Total Liabilities:	£22,862	£28,487
Capital & Reserves		
Capital Account	£28,487	£36,297
Last year Surplus (Deficit)	£0	
Surplus/(Deficit)	£(5,624)	£(7,810)
Net Worth	£22,862	£28,487