

**ATSC
Bar Accounts
Profit and Loss Account
For the Quarters Ended**

**ATSC
Bar Accounts
Profit and Loss Account
For the Years Ended**

	30.06.24	30.09.24	31.12.24	31.03.25	30.06.25	30.09.25	31.12.25 YTD	31.12.24 YTD
	£	£	£	£	£	£	£	£
Sales								
Trade	24,356	23,965	20,951	23,458	23,160	19,233	65,851	89,737
Vending	1,885	1,402	1,290	1,399	1,150	2,127	4,676	5,636
Hall Hire	2,000	1,911	2,256	3,022	3,845	1,621	8,488	9,027
Sundries	216	258	235	171	467	253	892	1,004
	28,457	27,536	24,733	28,051	28,622	23,235	79,908	105,404
								6747.66
Purchases								
Trade	12,853	11,852	9,049	11,010	11,767	9,087	31,863	45,354
Food	0	130	0	0	0	0	0	130
Sundries	151	536	(431)	0	807	786	1,592.46	335
	13,004	12,518	8,618	11,010	12,573	9,872	33,455	45,818
Gross Profit	15,452	15,018	16,114	17,041	16,049	13,363	46,452	59,586
GP%	54.3%	54.5%	65.2%	60.8%	56.1%	57.5%	58.1%	56.5%
Overheads								
Repairs,Maintenance	81	165	0	236	51	0	287	246
Equipment Leasing	0	0	0	0	0	0	0	0
Advertising	0	0	250	0	0	0	0	250
Software Support	90	180	90	0	195	98	293	559
Wages	9,935	10,164	9,549	9,593	10,880	10,572	31,045	38,293
Payroll Costs	90	90	90	90	90	0	180	360
Accountancy	150	150	150	0	-90	90	0	450
Music Licence etc	0	0	0	1,079	0	0	1,079	1,113
Credit Card Charges	532	469	499	545	557	386	1,488	1,923
Bank Charges	24	15	29	20	15	18	54	83
Sky Subscription	1,892	1,742	1,780	1,826	1,889	1,889	5,603	6,690
Sundries	394	369	431	205	656	53	914	1,661
	13,189	13,344	12,869	13,594	14,243	13,106	40,942	51,628
Net Profit	2,263	1,673	3,246	3,448	1,806	257	5,510	7,957
Tax Due on Trading Profits	0	0	0	0	0	0	0	0
Net Profit After Tax	2,263	1,673	3,246	3,448	1,806	257	5,510	7,957

ATSC
Bar Accounts
Balance Sheet
As At 31st March 2025

	30.06.24	30.09.24	31.12.24	31.03.25	30.06.25	30.09.25	31.12.25	31.12.24
	£	£	£	£	£	£	£	£
Current Assets								
Stock	3,042	3,042	5,059	5,059	5,059	6,985	6,985	5,059
Debtors	2,809	498	283	666	250	1,422	1,422	283
Bank and Cash	47,995	50,613	53,282	58,120	57,879	49,062	49,062	53,282
	53,846	54,153	58,624	63,845	63,188	57,469	57,469	58,624
Current Liabilities								
Creditors	11,890	9,175	11,815	11,231	12,029	9,438	9,438	11,815
Current Account	15,322	16,669	15,255	17,613	14,352	10,968	10,968	15,255
	27,211	25,845	27,070	28,844	26,381	20,406	20,406	27,070
Net Current Assets	26,634	28,308	31,553	35,001	36,807	37,064	37,064	31,553
Represented by:-								
Retained Profits								
Balance at 1 January 2025	23,596	23,596	23,596	31,553	35,001	36,807	31,553	23,596
Add: Profit for the year	<u>3,039</u>	<u>4,712</u>	<u>7,958</u>	<u>3,448</u>	<u>1,806</u>	<u>257</u>	<u>5,510</u>	<u>7,958</u>
	26,634	28,308	31,553	35,001	36,807	37,064	37,064	31,553
Less: Transfer to Main Account	-	-	-	-	-	-	-	-
Less: Prior Period Adjustment	-	-	-	-	-	-	-	0
	26,634	28,308	31,553	35,001	36,807	37,064	37,064	31,553

Aylesbury Tennis & Squash Club - BAR
Bank and Cash
30th September 2025

	Ref	30.09.25 £	30.06.25 £
Bar Current Account		48,098	55,719
Cash in Hand	Note 1	764	1,960
Petty Cash		200	200
		<hr/>	<hr/>
		49,062	57,879
 Note 1			
Takings from room hire not banked		0	0
Vending cash not banked		0	0
		<hr/>	<hr/>
		0	0

Aylesbury Tennis & Squash Club - BAR

Debtors

30th September 2025

30.09.25

30.06.25

	GL	Ref	£	£
Quench rebates (Jul-Sep)	1101		925.83	0.00
Office Rental (E.Heron)	1101		375.00	250.00
Credit Card Control	1250		121.35	0.00
			0.00	0.00
			<hr/>	<hr/>
			1,422.18	250.00
			(0.00)	0.00

Aylesbury Tennis & Squash Club - BAR**Creditors****30th September 2025****30.09.25****30.06.25**

	GL	Ref	£	£
Supplier - Rebellion	2100		713.33	712.30
Supplier - Dayla	2100		2,139.75	4,523.33
Supplier - Fisher Phillips	2100		108.00	0.00
Supplier - Castle Park	2100		0.00	0.00
Supplier - Quench	2100		0.00	0.00
Net Wages Creditor	2220		5,344.61	6,073.62
Pension	2230/2204		174.42	123.91
PAYE/NI	2210		957.75	595.88
VAT			0.00	0.00
Accountancy			0.00	0.00
Professional Fees / Bookkeeping	2109		0.00	0.00
Corporation Tax			0.00	0.00
			<hr/>	<hr/>
			9,437.86	12,029.04
			0.00	0.00

Aylesbury Tennis & Squash Club - BAR
Main Account Creditor
30th September 2025

	Ref	£	£
Balance Due To Main A/C			14,352.03
Correction of JP Q3 jnl (Jnl 13 in bar accts)			
Items Paid For Bar Account By Main A/C			
TV Costs	Jnl11		695.82
Castle Accounting	Jnl15		
Q3 Hockey Assessment	Jnl14		0.00
Items Paid By Bar Account for Main A/C			
Staff Wages	Jnl9	4,209.41	
Sports Club re DE	Jnl9	1,773.00	
T&S and Sports Club re DE	Jnl9	180.00	
On The Run receipt to Bar	Jnl2	0.00	
Balls purchased by Squash	Jnl7	0.00	
Belmore vouchers - share transferred to T&S	Jnl23	0.00	
Monies Received By Bar Account - Pay&Play	Jnl8		210.00
Monies Received By Bar Account - Exhib'n Net Revenue	Jnl20		0.00
Monies Received By Bar Account - Exhib'n Net Revenue	Jnl20		0.00
Monies Received By Bar Account - ABDA room hire	Jnl21	0.00	
Other Journals			
VAT Net	Jnl19		1,872.52
VAT Net after Jnl 18	Jnl18		0.00
Profit Transfer		0.00	
Balance Owed To Main A/C C/Fwd		10,967.96	
		17,130.37	17,130.37
			0.00

JNL

	Ref	DR	CR	Posted?
1 Cash banked 2nd Oct	1200	0.00		
Cash banked 2nd Oct	1240		0.00	
Cash banked 8th Oct	1200	0.00		
Cash banked 8th Oct	1240		0.00	
<i>Being cash banked in the quarter</i>				
2 Office Rent	4003		0.00	
Main Account	1210	0.00		
<i>Tfr of On The Run payment (Jun-25 to May-26) - only needed in May</i>				
3 Net Wages Accrual	2220	5913.87		y
Bank Account	1200		5913.87	y
HMRC Accrual	2210	608.28		y
Bank Account	1200		608.28	y
Attachment of Earnings accrual	2204	0.00		y
Bank Account	1200		0.00	y
Pension accrual NEST	2230	116.22		y
Bank Account	1200		116.22	y
<i>Jun net wages and associated costs paid in Jul 25</i>				
4 Gross Wages Jul	7000	5530.83		y
E'ers Pension Jul	7000	54.52		y
Net Pay Jul	2220		5006.92	y
HMRC Jul	2210		432.32	y
Nest Jul	2230		127.21	y
Attachment of Earnings accrual	2204		18.90	y
<i>Posting of Apr payroll from Payroll Run Details report</i>				
5 Gross Wages Aug	7000	5472.84		y
E'ers Pension Aug	7000	42.08		y
Net Pay Aug	2220		4695.11	y
HMRC Aug	2210		435.40	y
Nest Aug	2230		98.19	y
Attachment of Earnings accrual	2204		286.22	y
<i>Posting of May payroll</i>				
6 Gross Wages Sep	7000	5559.72		y
E'ers Pension Sep	7000	74.58		y
Net Pay Sep	2220		4922.46	y
HMRC Sep	2210		537.83	y
Nest Sep	2230		174.01	y
Attachment of Earnings accrual	2204		0.00	y
<i>Posting of Jun payroll</i>				

JNL	Ref	DR	CR	Posted?
7 Ancillaries	4005		0.00	
Main Account -Squash	1210	0.00		
<i>Purchase of balls for club championships</i>				
8 Main A/C	1210		210.00	y
Revenue - Pay & Play Squash	4004	180.00		y
Revenue - Pay & Play Tennis	4004	30.00		y
<i>Squash / Tennis Pay & Play revenue transferred to Main A/C per Bar Cash Up</i>				
9 Main A/C	1210	6162.41		y
Wages Admin	7000		4209.41	y
Wages Maintenance - Sports Club	7000		1773.00	y
Wages Maintenance - T&S	7000		180.00	y
<i>Being share of Admin and Maintenance wages transferred to Main A/C</i>				
10 Stock	1001	0.00		
Wet Purchases	5000		0.00	
Ancillaries	5004		0.00	
<i>Being adjustment to stock values @ 31st December 2024 - UPDATED ANNUALLY</i>				
11 Main A/C	1210		695.82	y
TV Costs	7700	695.82		y
<i>TV Costs paid via Main A/C transferred to Bar</i>				
12 Vending Income	4006		820.62	y
Vending Purchases	5006	820.62		y
<i>Reclassifying Quench May/Jun rebates as income</i>				
13 Cash in Hand	1240	448.40		y
Credit Card Control	1250		448.40	y
Bar Sales (T1)	4001	0.00		y
<i>Tfr of Jul-Sep credit card balance per Bar Cash Up file</i>				
14 Bar Sales - 28th/29th Sep card takings	4000 T1		207.25	y
Soft Drink Sales - 29th/30th Sep card takings	4001 T1		105.75	y
Ancillaries - 29th/30th Sep card takings	4005 T1		15.5	y
Bar Sales - 30th Dec card takings	1250	328.5		y
Bar Sales - 31st Dec card takings	4001 T1		0	y
Bar Sales - 31st Dec card takings	1250	0		y
<i>Being card takings on 29th / 30th Sep per 'Bar Cash Up file 2025.xlsx' - deduct from PLU in Q4</i>				

JNL	Ref	DR	CR	Posted?
15 Vending Income	4006		925.83	y
Input VAT	1101	925.83		y
<i>Quench net rebate for Jul/Aug/Sep received in October</i>				
16 Bar Stock	1001	1926.06		y
Ancillaries purchases	5004		1926.06	y
<i>Reclassifying Dunlop case purchases to Stock</i>				
17 Office Rent Feb/Mar	1101		0.00	y
Office Rent Feb/Mar	4007	0.00		y
Office Rent Sep	1101	125.00		y
Office Rent Sep	4007		125.00	y
<i>Accruing Sep rent for Errol - only 2 payments made in Q3</i>				
18 FDMS chgs	7901	0.00		
FDMS chgs	7901	0.00		
FDMS chgs	7901	0.00		
FDMS chgs	2201		0.00	
FDMS chgs	2201		0.00	
FDMS chgs	2201		0.00	
Bank Chgs	7900	0.00		
Bank Chgs	7900	0.00		
Bank Chgs	7900	0.00		
Bank Chgs	2201		0.00	
Bank Chgs	2201		0.00	
Bank Chgs	2201		0.00	
Main Account	1210		0.00	
Input VAT	2201	0.00		
<i>Correcting FDMS and Bank Charges misposts and passing liability to T&S to pay (additional to Jnl 19)</i>				
19 Output VAT	2200	4379.69		y
Input VAT	2201		2507.17	y
Input VAT	2202		0.00	y
Main Account	1210		1872.52	y
<i>Transferring VAT balances to Main A/C which pays VAT</i>				
20 Bar sales (net of VAT)	4000	0.00		
Bar Purchases (net of VAT)	5000		0.00	
Tickets Seniors (net)	4000	0.00		
Tickets Juniors (no VAT)	4000	0.00		
Output VAT (no VAT on child tickets)	2202	0.00		
Bar sales (t-shirts net)	4000	0.00		
Food (food net)	4001	0.00		
Food (raffle sales no VAT)	4001	0.00		
Output VAT (no VAT on raffle)	2202	0.00		
Misc Income (Rebellion sponsorship net)	4010	0.00		
Main A/C	1210		0.00	
<i>Being tfr of Exhibition income taken by bar to Squash (net of VAT where applicable)</i>				
21 Cash in Hand	1240	285.6		y
Credit Card Control	1250		328.5	y
Bar Sales	4000 T1	42.9	0	y
<i>Adjstment to agree cash and credit card control balances @ 30th Sep</i>				