

HYTHE CRICKET & SQUASH CLUB

BALANCE SHEET AND ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2022

HYTHE CRICKET & SQUASH CLUB

ACCOUNTANTS' REPORT TO THE HYTHE CRICKET AND SQUASH CLUB IN RESPECT OF THE PERIOD TO 30TH SEPTEMBER 2022

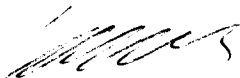
In accordance with the engagement letter dated 20 February 2015, we have prepared for your approval the accounts of Hythe Cricket and Squash Club for the year, from the entity's accounting records and from information and explanations that you have given to us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com.en.member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to you, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Hythe Cricket and Squash Club and state those matters that we have agreed to state to you in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you, for our work or for this report.

You have approved the accounts for the year and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts



Cannons
Chartered Certified Accountants
Unit 1a, Park Farm Road
Folkestone
Kent
CT19 5EY

Date: 16 November 2022

HYTHE CRICKET AND SQUASH CLUB

BALANCE SHEET AS AT 30TH SEPTEMBER 2022

EMPLOYMENT OF CAPITAL

Notes:

	<u>2022</u>	<u>2021</u>
1 FIXED ASSETS	541,450	540,131
CURRENT ASSETS		
Debtors and Prepayments	7,914	5,096
Stock at Cost (or realisable value)		
Bar	3,350	2,850
Savings Account	-	-
Cash in Hand and Floats	3,132	1,144
Cash at Bank	49,535	55,883
	<u>63,931</u>	<u>64,973</u>
LESS CURRENT LIABILITIES		
Creditors and Accrued Charges	10,889	7,820
	<u>10,889</u>	<u>7,820</u>
	53,042	57,153
	<u>594,492</u>	<u>597,284</u>
CAPITAL EMPLOYED		
2 CAPITAL ACCOUNT	594,492	597,284
BREWERY LOAN ACCOUNTS		
Shepherd Neame PLC	-	-
	<u>594,492</u>	<u>597,284</u>

The attached notes 1 to 2 form an integral part of these accounts

Chairman

Philip Carter

Treasurer

Peter Stanton

Date: 16 November 2022

HYTHE CRICKET AND SQUASH CLUB

INCOME AND EXPENDITURE ACCOUNT

	YEAR ENDED 30/09/2022	YEAR ENDED 30/09/2021
INCOME		
Subscriptions	18,136	9,555
Match Fees	2,002	1,641
Squash Income	22,773	14,339
Cricket Income	2,486	-
Hire of Hall and Ground	14,028	7,415
Bar Surplus (see page 4)	55,716	26,528
Donations and Grants	13,769	71,570
Fund Raising (Net)	5,526	450
Sundry - Quiz & fruit Machine	-	-
Barrelage Credit	-	-
Eon - Feed-In Tariff	161	1,097
Vodafone Mast	2,829	2,829
	<u>137,426</u>	<u>135,424</u>
EXPENDITURE		
Stewards and Bar Staff Wages (inc redundancy)	41,394	27,367
Stewards and Bar Staff pensions	421	170
Rent,Rates and Insurance	6,692	4,754
Heat, Light and Power	9,715	5,766
Buildings and Contents Maintenance	11,361	21,685
Ground Maintenance	11,579	4,170
Mobile Plant Maintenance and Repairs	3,772	4,033
Hire of Equipment	1,564	440
Cleaning	9,611	5,365
Squash Expenses	1,433	241
Cricket Expenses	4,372	409
Football Expenses	1,125	-
Printing, Postage and Stationery	2,362	828
Licences and Fees	6,241	3,446
Telephone	616	518
Social Events	4,286	2,351
Legal and Professional	6,366	4,490
Bank Charges & Interest	1,512	1,003
Computer costs	3,850	862
Staff entertainment	620	276
Donations	5,969	-
Depreciation:		
Freehold Buildings	-	-
Plant and Equipment	4,100	3,646
Fixtures and Fittings	<u>1,257</u>	<u>1,478</u>
	140,218	93,298
SURPLUS/(DEFICIT) TO CAPITAL ACCOUNT	<u>(2,792)</u>	<u>42,126</u>

HYTHE CRICKET AND SQUASH CLUB

BAR TRADING ACCOUNT

	<u>YEAR ENDED 30/9/2022</u>	<u>YEAR ENDED 30/9/2021</u>
Sales	99,461	47,705
Less Cost of sales		
Stock at 1/10/21	2,850	2,945
Purchases	<u>44,245</u>	<u>21,082</u>
	47,095	24,027
Less Stock at 30/9/22	<u>3,350</u>	<u>2,850</u>
	43,745	21,177
GROSS PROFIT	<u>55,716</u>	<u>26,528</u>

GROSS PROFIT PERCENTAGE TO SALES

2021/22	56.02%
2020/21	55.61%
2019/20	55.73%
2018/19	54.45%
2017/18	54.79%
2016/17	51.12%
2015/16	53.15%
2014/15	52.48%
2013/14	50.89%
2012/13	51.43%
2011/12	49.18%
2010/11	50.05%
2009/10	52.08%
2008/09	52.86%
2007/08	50.64%
2006/07	50.10%

HYTHE CRICKET AND SQUASH CLUB

NOTES TO THE ACCOUNTS - YEAR ENDED 30TH SEPTEMBER 2022

1 FIXED ASSETS

	FREEHOLD LAND	FREEHOLD BUILDINGS	MOBILE PLANT AND EQUIPMENT	CLUBHOUSE FITTINGS & EQUIPMENT	SILVER BOWL	TOTAL
Book Value at 01.10.2021	50,263	460,785	20,661	8,377	45	540,131
Additions at cost	-	-	6,676	-	-	6,676
Disposals at cost	-	-	-	-	-	-
	50,263	460,785	27,337	8,377	45	546,807
Less Depreciation charge for the year - 15%	-	-	4,100	1,257	-	5,357
Book Value at 30.09.2022	50,263	460,785	23,237	7,120	45	541,450

2 CAPITAL ACCOUNT

	2022	2021
Balance at 01.10.2021	597,284	555,158
Surplus/(Deficit) for the year	(2,792)	42,126
Balance at 30.09.2022	594,492	597,284