

# Profit and Loss

## Berkshire County Sports Limited For the year ended 31 March 2020

	2020	2019	VARIANCE
<b>Turnover</b>			
AWP electricity (4921)	3,968	3,843	125
AWP hire	49,111	56,745	(7,635)
Bank interest received	6	6	1
Bar meals	11,417	15,920	(4,503)
Bar snacks (4031)	2,904	2,134	770
Beer (4050)	33,819	30,432	3,387
Billiards & snooker	589	350	238
Bottled beer (4051)	5,304	4,423	881
Coffee and hot drinks (4061)	4,171	3,907	264
Donations	55	-	55
Events	11,848	2,503	9,345
Fruit machine takings	3,436	2,892	544
Hall catering	9,099	6,269	2,830
Hockey tournament	3,728	2,558	1,170
iZettle Sales	4,029	-	4,029
Pool table takings	217	520	(303)
Room hire	5,527	4,762	764
Sales Suspense	68	(276)	345
Soft drinks (4054)	9,254	7,819	1,435
Spirits (4053)	6,379	4,559	1,820
Squash hire	-	759	(759)
Squash tokens	3,806	2,258	1,548
Team teas	10,470	12,562	(2,092)
Tennis hire	603	737	(134)
Wine (4052)	5,689	3,549	2,141
<b>Total Turnover</b>	<b>185,498</b>	<b>169,230</b>	<b>16,268</b>
<b>Cost of Sales</b>			
Agency staff pay	-	625	(625)
AWP electricity (5091)	10,388	6,484	3,904
AWP repairs & maintenance	4,504	4,374	130
Bar snacks (5020)	2,301	2,011	289
Bar staff NI	-	256	(256)
Bottled beers and cider (5051)	2,817	2,531	286
Catering sundries	3,712	3,693	19
Closing Stock	(6,012)	(7,114)	1,103
Coffee and hot drinks	666	694	(28)
Draught beer (5050)	26,355	28,737	(2,382)
Event costs	5,364	-	5,364
Food	20,750	18,467	2,283
Gas (5069)	1,320	1,526	(206)

	2020	2019	VARIANCE
Kitchen equipment	1,381	1,591	(210)
Opening Stock	7,114	5,015	2,099
Other drinks (5060)	-	8	(8)
Soft drinks (5054)	5,099	5,175	(76)
Spirits (5053)	1,619	2,692	(1,073)
Wine (5052)	3,593	2,630	963
<b>Total Cost of Sales</b>	<b>90,971</b>	<b>79,395</b>	<b>11,576</b>
<b>Gross Profit</b>	<b>94,527</b>	<b>89,834</b>	<b>4,692</b>
<b>Administrative Costs</b>			
Accountancy Fees	4,958	5,006	(48)
Bank Charges	1,461	557	904
Card fees	587	685	(98)
Catering fuel	-	384	(384)
Cleaning	435	375	60
Computers & Software	892	80	813
Corporation Tax expense	-	1,177	(1,177)
Deferred Tax - P&L	(1,905)	(1,908)	3
Donations to Club	166	-	166
Equipment Hire (7700)	1,004	421	582
Furniture/Fitting Depreciation	105	91	14
Gross Wages	-	5,367	(5,367)
Internet Charges	221	304	(83)
Licences	2,176	1,153	1,023
Loan Interest Paid	-	404	(404)
Machine Games Duty	1,604	1,090	513
Maintenance	11	-	11
Office Stationery	-	238	(238)
Pension cost	806	577	229
Plant/Machinery Depreciation (8001)	10,667	11,915	(1,248)
Premises Expenses	22	237	(215)
Printing	485	255	230
Repairs and Renewals	1,111	668	444
Squash court maintenance	76	-	76
Staff wages	60,756	74,973	(14,217)
Stocktaking fees	-	170	(170)
Subscription TV	1,767	1,912	(146)
Sundry Expenses	392	176	216
Telephone and Fax	188	441	(253)
U.K. Entertainment	-	95	(95)
<b>Total Administrative Costs</b>	<b>87,984</b>	<b>106,845</b>	<b>(18,861)</b>
<b>Operating Profit</b>	<b>6,543</b>	<b>(17,010)</b>	<b>23,553</b>
<b>Other Income</b>			
Annual contribution	-	612	(612)
Greene King	-	3,259	(3,259)

Profit and Loss

	2020	2019	VARIANCE
Management Fee	-	14,000	(14,000)
<b>Total Other Income</b>	-	<b>17,871</b>	<b>(17,871)</b>
<b>Profit on Ordinary Activities Before Taxation</b>	<b>6,543</b>	<b>861</b>	<b>5,682</b>
<b>Profit after Taxation</b>	<b>6,543</b>	<b>861</b>	<b>5,682</b>