Ebbisham Sports Club

Unaudited accounts for the year ended

31 August 2026

Independent Accountants' Report to the members of Ebbisham Sports Club
on the Financial Statements for the year ended 31 August 2026.

This report is made solely to the members of Ebbisham Sports Club. It is the duty of Ebbisham Sports Club to maintain adequate accounting records. Our work has been undertaken solely to prepare for your approval the financial statements of Ebbisham Sports Club and state those matters that we have agreed to state to the Committee of Ebbisham Sports Club, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ebbisham Sports Club and its Committee, as a body, for our work or for this report.

To the extent required for preparing the financial statements for the year ended 31 August 2026, as an independent accountant, we have reviewed the accuracy and completeness of the accounting records or information and explanations you have given to us and found it to be satisfactory. However, our work does not represent an audit opinion.

DG Accountancy Services

DG Accountancy Services Limited
Chartered Accountants
17 Stonecot Hill
Sutton
Surrey
SM3 9HB

15 October 2026

EBBISHAM SPORTS CLUB

ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accounts are prepared under the historical cost convention.

DEPRECIATION

Depreciation of Fixed Assets is calculated at rates estimated to write off the assets over their expected useful lives.
The rates used are as follows:

Sports Equipment	-	8.33% on cost
Sports Facilities	-	8.33% on cost
Fixtures and Fittings	-	33% on cost

Where the expediture does not result in a tangible asset providing long term benefit and/or is funded by the grant income, expenditure is matched against the income. If the expediture is in the nature of refurbishment and does not result in acquiring or creating a tangible new asset, the expediture is fully written off. Electronic items like TV are fully depreciated in the year of acquisition.

STOCKS

Stocks are valued at the lower of cost and net realisable value.

PROVISION FOR REPAIRS

Provision is made for repairs which are likely to be required in the forseeable future.

GRANT INCOME

Grants received are matched against current expenditure and recognised as income in the current period. Grant expediture is recognised subject to the depreciation policy mentioned above.

EBBISHAM SPORTS CLUB

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st AUGUST 2026

	Notes	£ 2026	£ 2026	£ 2025	£ 2025
INCOME					
Subscriptions	1	206,948		165,469	
Sports Income	1	114,054		102,454	
Bar and Catering	2	85,524		84,372	
Social		0		0	
Grant Received	3	17,114		13,500	
Other Income		0		1,014	
Donations		0		50	
Interest		4,503		4,832	
		428,143		**371,692**	
COST OF SALES					
Sports related Expenditure	1	72,781		45,167	
Bar and Catering	2	36,531		35,824	
		109,312		**80,992**	
NET INCOME			**318,831**		**290,700**
EXPENDITURE					
Staff Costs - Bar	2	42,196		37,357	
Staff Costs - Admin		75,702		73,204	
Bar Expenses	2	5,212		4,687	
Rates		4,950		4,454	
Insurance		3,885		3,719	
Repairs	4	16,003		13,731	
Maintenance		9,653		11,108	
Cleaning		29,408		23,282	
Light & Heat		22,780		17,439	
Advertising		200		200	
Postage & Stationery		1,234		1,162	
Telephone		537		1,495	
IT Expenses		4,637		4,936	
Club - General Expenses	5	6,087		6,634	
Bank Charges		4,475		5,652	
Accountants Fees		1,750		1,750	
Legal & Professional		5,733		4,160	
Depreciation		20,329		11,261	
			254,771		**226,233**
NET SURPLUS/(DEFICIT)			**64,060**		**64,467**

ACCOUNTS SUMMARY FOR THE YEAR ENDED 31st AUGUST 2026

	2026			2025			
	£	£	£	£	£	£	
INCOME	Income	Expenditure	Net	Income	Expenditure	Net	
Subscriptions	206,948	0	206,948	165,469	0	165,469	25%
Sports	114,054	72,781	41,273	102,454	45,167	57,287	11%
Bar and Catering	85,524	36,531	48,993	84,372	35,824	48,548	1%
Other	4,503	0	4,503	5,846	0	5,846	-23%
Donations	0	0	0	50	0	50	0%
Grant income	17,114	0	17,114	13,500	0	13,500	0%
NET INCOME	428,143	109,312	**318,831**	371,692	80,992	**290,700**	
OVERHEADS							
Staff		117,898			110,561		
Bar		5,212			4,687		
Building		86,679			73,734		
Administration		20,178			20,337		
Bank Charges		4,475			5,652		
Depreciation		20,329			11,261		
			254,771			**226,233**	
NET SURPLUS/(DEFICIT)			64,060			**64,467**	

NOTE:
Sports Income is made up of 3 elements from Note 1: Total Members + Group Bookings + Non-Members

EBBISHAM SPORTS CLUB

BALANCE SHEET

AS AT 31st AUGUST 2026

		Notes	£ 2026	£ 2026	£ 2025	£ 2025
FIXED ASSETS						
	Tangible Assets	6		176,597		171,515
CURRENT ASSETS						
	Stocks		5,837		5,859	
	Debtors	7	13,556		6,826	
Bank Reconciliation	Cash at Bank and in Hand		313,468		257,550	
			332,861		270,236	
CREDITORS : AMOUNTS FALLING						
	Due within one year	8	47,759		44,112	
NET CURRENT ASSETS				285,102		226,124
TOTAL ASSETS LESS CURRENT LIABILITIES				461,699		397,639
Financed by :						
	Capital Reserve			75,225		75,225
	Income and Expenditure Account	9		386,474		322,414
TOTAL CAPITAL AND RESERVES				461,699		397,639
				0		0

NOTES TO THE ACCOUNTS

1. MEMBERSHIP AND SPORTS

	£	£	£	£	£	£	£	£
	TOTAL		Badminton		Squash		Tennis	
	2026	2025	2026	2025	2026	2025	2026	2025
SUBSCRIPTION INCOME								
Main Membership	196,979	155,539	125,212	86,049	28,831	31,642	42,937	37,848
Social Members	1,082	823	361	274	361	274	361	274
Silver Members	8,887	9,107	2,962	3,036	2,962	3,036	2,962	3,036
Total Subscription Income	206,948	165,469	128,535	89,359	32,154	34,952	46,260	41,158
Other Income:								
Court Hire	53,600	49,313	27,783	21,824	11,735	13,070	14,082	14,420
Match Fees	9,331	8,575	8,911	8,175	0	0	420	400
Tournament Fees	3,918	1,419	2,512	0	708	685	698	734
Coaching Income	6,878	4,304	2,338	0	4,540	4,304	0	0
BISI Income	3,460	539	3,460	539	0	0	0	0
Community - Tri Sports	5,971	6,030	1,990	2,010	1,990	2,010	1,990	2,010
Other Income	11,019	9,868	1,106	1,061	7,616	6,798	2,297	2,009
Total Other Income	94,176	80,048	48,100	33,608	26,589	26,866	19,488	19,573
Expenditure								
Shuttles and Balls	17,876	19,582	15,544	17,499	279	168	2,053	1,916
Match Expenses	1,521	839	67	84	770	140	684	615
Tournament Expenses	1,802	805	1,110	0	390	474	303	332
Coaching	36,126	9,530	32,229	5,296	3,132	2,970	766	1,264
Community - Tri Sports	3,715	2,859	1,238	953	1,238	953	1,238	953
Affiliation Fees	4,138	3,355	3,003	2,660	700	225	435	470
Depreciation	7,088	7,088	0	0	0	0	7,088	7,088
Other Expenses	515	1,109	87	375	144	120	284	614
	72,781	45,167	53,278	26,867	6,653	5,050	12,850	13,251
Individual Members	228,343	200,349	123,357	96,101	52,090	56,769	52,897	47,480
Income from Group Bookings	14,881	14,944	14,881	14,944	0	0	0	0
Income from Non-Members	4,996	7,463	3,807	5,059	880	870	309	1,533
Contribution	248,221	222,756	142,045	116,104	52,970	57,639	53,205	49,013

Note:

1. The Tennis I&E Account has bourne £55,168 of depreciation in respect of the resurfaced courts and this represents a sinking fund for the future.
2. £13,336 of the Tennis Court Hire figure is related to the use of the courts by the club's tennis coach

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

2. BAR & CATERING	£ TOTAL **2026**	£ TOTAL **2025**	£ Bar **2026**	£ Bar **2025**	£ Catering **2026**	£ Catering **2025**
Turnover	85,278	83,892	73,761	74,882	11,517	9,009
Cost of Sales	36,531	35,824	31,567	29,092	4,964	6,732
Gross Profit	48,747	48,067	42,194	45,790	6,554	2,277
Expenditure						
Staff Costs	42,196	37,357	42,196	37,357	0	0
TV Subscriptions	2,394	2,770	2,394	2,770	0	0
General Expenses	2,318	1,357	2,036	1,357	282	0
Stocktaking Expenses	500	560	500	560	0	0
Total Expenditure	47,408	42,045	47,126	42,045	282	0
Other Income						
Functions	100	300	100	300	0	0
Pool Table	145	181	145	181	0	0
Contribution	1,585	6,503	-4,687	4,226	6,272	2,277

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

3. GRANT INCOME

	£	£
	2026	**2025**
Sports England	-	15,000
Grantscape	20,953	-
Grant Income Received in 2025-26	20,953	15,000
Grant Expenditure	3,839	1,500
Net Grant Income	17,114	13,500

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

4. REPAIRS	£	£
	2026	**2025**
Specific		
Buildings	1,217	1,568
Grounds	2,132	2,315
Flat	0	21
Bar	4,942	94
Tennis Courts	5,156	6,787
Badminton Courts	2,375	2,721
Squash Courts	181	226
	16,003	13,731
General	0	0
	16,003	13,731

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

5. Club - General Expenses	£	£
	2026	**2025**
Specific		
Event Costs (Other Sports)	362	0
Gifts/Donations/Raffles	1,925	2,080
	2,287	2,080
General	3,800	4,555
	6,087	6,634

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

6. FIXED ASSETS

	£ TOTAL	£ Freehold Property	£ Tennis Courts	£ Fixtures and Fittings	£ Sports Equipment
Cost					
at 1st September 2025	340,871	75,225	103,666	157,310	4,670
Additions	32,499	0		32,499	
at 31st August 2026	373,370	75,225	103,666	189,809	4,670
Depreciation					
at 1st September 2025	169,356	0	48,080	120,919	357
Charge for the year	27,417	0	7,088	19,940	389
at 31st August 2026	196,773	0	55,168	140,859	746
Net Book Value					
at 1st September 2025	171,515	75,225	55,586	36,391	4,313
at 31st August 2026	176,597	75,225	48,498	48,950	3,924

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

7. DEBTORS	£ 2026	£ 2025
Trade Debtors	3,580	2,536
Prepayments and Accrued Income	3,260	3,391
VAT	6,716	0
Net Wages	0	900
	13,556	6,826

8. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR	£ 2026	£ 2025
Trade Creditors	9,011	5,193
Taxation and Social Security	2,002	950
VAT	0	692
Accruals	1,880	1,880
Charitable income creditor	3,041	1,828
Subscriptions Received in Advance	6,672	7,227
Members Balances	25,153	26,342
	47,759	44,112

9. INCOME AND EXPENDITURE ACCOUNT	£ 2026	£ 2025
Balance as at 1st September	322,414	257,946
Excess / (Deficit) of Income over Expenditure	64,060	64,467
Balance as at 31st August	386,474	322,414

EBBISHAM SPORTS CLUB

NOTES TO THE ACCOUNTS

	£	£
10.Bank Accounts		
	2026	2025
Ebbisham Sports Club	136,569	85,154
Ebbisham Sports Club ~001	83,424	82,661
Ebbisham Sports Club savings	63	62
Nationwide Account	93,112	89,373
Petty Cash	300	300
	313,468	257,550