

# Tides/Tennis Budget

## Appendix 1

Accounting Period : April 21 - March 22	Base Budget for 2020/21 (set in Feb 2020)		Forecast Budget for 2021/22		Notes
	TIDES LEISURE CENTRE	TENNIS CENTRE	TIDES LEISURE CENTRE	TENNIS CENTRE	
					Sales based on re-opening 12 April 21 with restrictions in place until 21 June 21 Unless stated otherwise 2% uplift in expenditure applied based on 20/21 Budget
Catering and bars	129,638	0	64,819		
Vending	20,020	0	10,010		
<b>FOOD AND BEVERAGE SALES</b>	<b>149,658</b>	<b>0</b>	<b>74,829</b>	<b>0</b>	
Entertainment	0	0	0	0	
Hirings	1,695	0	0	0	
Rent	0	0	0	0	
<b>ENTERTAINMENT SALES</b>	<b>1,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Wetside activities	398,440	0	328,322	0	Utilising previous budget but based on 9 months full trading with social distancing
Dryside activities	32,542	38,261	28,500	52,000	Increased based on partnership arrangements with Walmer Lawn Tennis Club
Swim school	214,600	0	194,010	0	100% capacity of re-opening programme plus expansion
Other coaching	2,595	67,896	2,000	61,236	Based on current course set up post c-19 at 70% saturation
Fitness room	391,776	0	306,720	0	Based on current live membership @ approx 502 (£180,720) increasing to 1000 by 100 per month
Games Centres	0	0	0	0	
Recreation grounds	0	0	0	0	
<b>SPORTING SALES</b>	<b>1,039,954</b>	<b>106,158</b>	<b>859,552</b>	<b>113,236</b>	
Spa	0	0	0	0	
Toning	0	0	0	0	
<b>SPA AND TONING INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Soft play/creche	1,255	0	0	0	
<b>Soft play/creche</b>	<b>1,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Chalets and beach huts	0	0	0	0	
<b>FORESHORE SALES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Sale of Consumables	36,374	167	36,500	0	
Other income	3,718	70	3,000	0	
Passport to Leisure	4,455	0	0	0	
KCC grant	0	0	0	0	
Other funding	0	200	17,004	500	Includes anticipated reclaim from JRS up until Sept 2021
Arts Council funding	0	0	0	0	
<b>OTHER INCOME</b>	<b>44,547</b>	<b>437</b>	<b>56,504</b>	<b>500</b>	
<b>TOTAL INCOME</b>	<b>1,237,109</b>	<b>106,594</b>	<b>990,885</b>	<b>113,736</b>	
Direct Labour	516,677	22,092	490,483	10,500	Accommodates revised establishment and an increase in NLW
Casual Labour	149,283	34,032	134,085	32,000	As above
<b>TOTAL LABOUR</b>	<b>665,960</b>	<b>56,124</b>	<b>624,568</b>	<b>42,500</b>	
Provisions and beverages	47,533	0	48,484	0	
Vending expenditure	9,797	0	9,993	0	
Event costs	480	0	490	0	
Beauty products	0	0	0	0	
Day to day maintenance	30,593	4,455	31,205	4,544	
Maintenance contracts	29,229	273	29,813	278	
Equipment hire	2,679	0	2,733	0	
Facility rentals	0	0	0	0	
Marketing and promotion	1,795	181	1,831	185	
Advertising and printing	2,651	173	2,704	176	
Chemicals and cleaning	21,570	0	22,001	0	

Goods for resale	23,609	0	24,081	0
Spa materials	0	0	0	0
<b>TOTAL DIRECT OVERHEADS</b>	<b>169,936</b>	<b>5,082</b>	<b>173,334</b>	<b>5,184</b>
Utilities	249,518	19,167	254,509	19,551
Company vehicle costs	0	0	0	0
Premise hire and rental	0	0	0	0
Insurance	24,611	2,678	25,103	2,731
Telephone	3,376	0	3,443	0
Stationery	6,024	0	6,144	0
Postage	34	0	35	0
Travel, subsistence and meeting	1,063	0	1,084	0
Uniforms and laundry	1,131	0	1,154	0
Disposables	13,119	0	13,381	0
Bad Debts	0	0	0	0
Other	9,280	878	9,466	895
Licences	14,648	0	14,941	0
Bank Charges and Interest	6,117	0	6,239	0
IT Costs	20,527	630	20,937	643
Booking fees	0	0	0	0
Equipment replacement	5,999	548	6,119	558
Training and other staff costs	5,646	241	5,759	245
<b>TOTAL INDIRECT OVERHEADS</b>	<b>361,092</b>	<b>24,141</b>	<b>368,313</b>	<b>24,624</b>
<b>TOTAL EXPENDITURE</b>	<b>1,196,987</b>	<b>85,347</b>	<b>1,166,216</b>	<b>72,307</b>
<b>Contribution</b>	<b>40,122</b>	<b>21,247</b>	<b>-175,331</b>	<b>41,429</b>
Deficit funding/management fee	100,000	0	100,000	0
Central Support Charges (5% of income)	61,855	5,330	49,544	5,687
VAT write off	65,674	0	66,988	0
Depreciation	27,098	0	27,640	0
<b>Total adjustments</b>	<b>-54,628</b>	<b>-5,330</b>	<b>-44,172</b>	<b>-5,687</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-14,506</b>	<b>15,917</b>	<b>-219,503</b>	<b>35,742</b>

Contract for gas/electric expires Oct & Nov 2021. 2% uplift on 20/21 budget assumed

<b>COMBINED SURPLUS/DEFICIT</b>	2020 - 21	<b>1,411</b>	2021 - 22	<b>-183,761</b>
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Less: Central Support Charges	£	55,231
Plus: Govt Restart Grant	£	18,000
Plus: Balance of NLRG £66.5k	£	34,131
	£	<b>107,362</b>

<b>Overall Deficit</b>	<b>-£</b>	<b>76,399</b>
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