

Appendix 1 Financial comparisons between options

	New build	Refurb	No Change	Minor Changes
Total Income	4,187,881	4,109,636	3,568,311	3,976,567
Total Operating Expenditure	3,160,326	3,343,767	3,872,647	3,913,609
Net Profit/(Loss)	1,027,556	765,869	(304,336)	62,958
Income				
Main Pool	906,703	906,703	829,261	844,270
Teaching Pool	646,785	646,785	589,313	599,979
Learner Pool	280,994	280,994	257,824	262,491
Splashpad	55,250	55,250	-	0
Tag Active	305,113	305,113	-	309,375
Soft Play	264,493	264,493	237,575	246,175
Fitness	864,624	852,952	930,742	947,588
Studios	92,250	92,250	57,901	58,949
Spin	19,528	19,527	14,793	15,060
Multi-purpose Room	18,647	18,647	-	0
Sports Hall	151,683	101,122	104,975	106,875
Health grants	55,250	55,250	55,250	56,250
Other income	41,712	41,712	41,712	42,467
Sub-Total	3,703,030	3,640,798	3,119,344	3,489,478
Secondary Spend				
Merchandising	20,202	19,535	52,890	53,847
Cafe	404,042	390,699	360,602	397,125
Vending	60,606	58,605	35,475	36,117
Sub Total Secondary Spend	484,851	468,838	448,967	487,089
Total Income	4,187,881	4,109,636	3,568,311	3,976,567
Expenditure				
Staffing				
Staff Costs	1,834,698	1,834,698	1,840,358	1,908,343
Staff Training and Uniforms	36,694	36,694	37,558	37,558
Staffing Sub Total	1,871,392	1,871,392	1,877,917	1,945,901
Premises				
Utilities (Gas/Electricity)	241,604	321,144	418,072	376,264
Water / Sewerage	44,741	59,471	60,496	60,496
Insurance	31,319	41,630	52,424	52,424
NNDR	26,845	35,683	14,830	14,830
Building Maintenance & Repairs	32,392	43,056	194,672	194,672
Equipment Purchase	22,639	30,092	12,267	12,267
Equipment Rental	17,897	23,788	951	951
Equipment Maintenance & Repairs	12,528	16,652	24,639	24,639
Maintenance Contracts	17,897	23,788	2,057	2,057
Pool Chemicals	35,793	47,577	113,408	113,408
Trade Waste Collection	13,422	17,841	6,250	6,250
Premises sub total	497,077	660,723	900,067	858,259
Services and Administration				
Design, marketing & advertising	69,414	68,117	65,623	65,623
Postage	1,790	2,379	858	858
Printing & Stationery	2,684	3,568	8,462	8,462
Photocopier	2,684	3,568	2,503	2,503
Security Charges	4,474	5,947	4,648	4,648
Bank Charges	8,948	11,894	9,535	9,535
Professional Fees & licences	18,791	24,978	23,837	23,837
Telephone	7,159	9,515	39,990	39,990

Sundries/General Expenses	13,422	17,841	13,468	13,468
Sub Total Admin and Marketing	129,368	147,808	168,925	168,925
Supplies and Services				
Cleaning Supplies	35,793	47,577	70,987	70,987
Café Cost of Sales	202,021	195,349	209,287	224,072
Vending Cost of Sales	24,243	23,442	18,199	18,199
Merchandise Items for re-sale	10,101	9,767	63,192	63,192
Misc Expenses/Contingency	13,422	17,841	192,629	192,629
Sub Total Supplies and Services	285,580	293,977	554,293	569,078
Overheads/Support Cost				
Central Support	83,758	82,193	79,093	79,093
Operator Profit	125,636	123,289	94,766	94,766
Irrecoverable VAT	167,515	164,385	197,587	197,587
Sub Total Support Costs	376,909	369,867	371,446	371,446
Total Operating Expenditure				
	3,160,326	3,343,767	3,872,647	3,913,609
Net Operating Surplus / (Loss)				
	1,027,556	765,869	(304,336)	62,958
Below the line costs				
Sinking Fund/Lifecycle repairs etc	175,000	240,000	900,387	900,387
Equipment Replacement	95,645	95,645	0	0
Capital Cost Repayment	1,844,552	1,640,895	0	449,254
Sub Total	2,115,197	1,976,540	900,387	1,349,641
Gross Surplus / (Loss) inc Sinking Fund	(1,087,641)	(1,210,671)	(1,204,722)	(1,286,683)

		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/28	2038/39	2039/40	
Option 1	New build 4%	Overall Annual (Surplus) / Loss	1,087,642	1,047,256	1,064,447	1,035,719	1,006,470	972,505	937,510	901,447	864,274	825,950	760,852	706,062	649,401	590,812	530,236
Option 2	Refurb	Overall Annual (Surplus) / Loss	1,210,671	1,230,109	1,314,968	1,342,387	1,357,145	1,382,010	1,406,583	1,430,858	1,454,828	1,478,485	1,488,141	1,506,166	1,512,771	1,518,836	1,524,353
Option 3	No change	Overall Annual (Surplus) / Loss	1,204,722	1,275,087	1,348,310	1,136,747	1,215,948	1,298,275	1,383,822	1,472,688	1,689,003	1,784,815	1,884,260	1,987,452	2,094,507	2,205,545	2,320,691
Option 4	Minor Practical In	Overall Annual (Surplus) / Loss	1,286,683	1,355,055	1,426,311	1,212,807	1,294,395	925,581	1,009,270	1,096,307	1,310,823	1,404,866	1,502,573	1,604,060	1,709,441	1,818,840	1,932,381
Comparison	New build 2%	Overall Annual (Surplus) / Loss	504,085	463,699	480,890	452,162	422,913	388,948	353,953	317,890	280,717	242,393	177,295	122,505	65,844	7,255	(53,321)
Comparison	New build 3%	Overall Annual (Surplus) / Loss	783,135	742,750	759,940	731,212	701,963	667,998	633,004	596,940	559,768	521,444	456,345	401,556	344,895	286,306	225,729