

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	New Build														
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
Total Income	4,187,881	4,366,976	4,518,060	4,684,490	4,815,358	4,956,220	5,098,405	5,241,958	5,386,929	5,533,366	5,708,474	5,872,577	6,039,398	6,209,023	6,381,536
Total 'Operating' Expenditure	3,160,326	3,299,035	3,467,310	3,605,012	3,706,631	3,813,528	3,920,718	4,028,209	4,136,007	4,244,120	4,354,129	4,463,442	4,573,603	4,684,638	4,796,576
Net Profit/(Loss)	1,027,555	1,067,941	1,050,750	1,079,478	1,108,727	1,142,692	1,177,686	1,213,750	1,250,922	1,289,246	1,354,345	1,409,135	1,465,795	1,524,385	1,584,961
Income															
Main Pool	906,703	935,423	964,142	992,861	1,021,580	1,050,299	1,079,018	1,107,737	1,136,456	1,165,175	1,193,895	1,222,614	1,251,333	1,280,052	1,308,771
Teaching Pool	646,785	667,271	687,757	708,244	728,730	749,217	769,703	790,189	810,676	831,162	851,649	872,135	892,621	913,108	933,594
Learner Pool	280,994	289,894	298,794	307,694	316,595	325,495	334,395	343,295	352,196	361,096	369,996	378,896	387,797	396,697	405,597
Splashpad	55,250	57,000	58,750	60,500	62,250	64,000	65,750	67,500	69,250	71,000	72,750	74,500	76,250	78,000	79,750
Tag Active	305,113	314,777	324,441	334,105	343,769	353,434	363,098	372,762	382,426	392,090	401,755	411,419	421,083	430,747	440,411
Soft Play	264,493	272,870	281,248	289,626	298,003	306,381	314,758	323,136	331,514	339,891	348,269	356,646	365,024	373,402	381,779
Fitness	864,624	940,651	988,667	1,052,029	1,079,829	1,117,623	1,156,740	1,197,226	1,239,129	1,282,499	1,327,386	1,373,844	1,421,929	1,471,697	1,523,206
Studios	92,250	95,172	98,094	101,016	103,938	106,860	109,781	112,703	115,625	118,547	121,469	124,391	127,313	130,235	133,157
Spin	19,528	20,146	20,765	21,383	22,002	22,620	23,239	23,857	24,476	25,094	25,713	26,331	26,950	27,568	28,187
Multi-purpose Room	18,647	19,238	19,828	20,419	21,009	21,600	22,191	22,781	23,372	23,963	24,553	25,144	25,734	26,325	26,916
Sports Hall	151,683	156,488	161,292	166,097	170,901	175,706	180,510	185,315	190,119	194,923	220,699	233,167	245,971	259,111	272,587
Health Projects Grants	55,250	55,750	56,250	56,750	57,250	57,750	58,250	58,750	59,250	59,750	60,250	60,750	61,250	61,750	62,250
Other income	41,712	42,089	42,467	42,844	43,221	43,599	43,976	44,354	44,731	45,109	45,486	45,864	46,241	46,619	46,996
Sub-Total	3,703,030	3,866,768	4,002,495	4,153,567	4,269,078	4,394,583	4,521,410	4,649,606	4,779,220	4,910,300	5,063,870	5,205,702	5,349,496	5,495,310	5,643,202
Secondary Spend															
Merchandising	20,202	20,842	21,482	22,122	22,762	23,402	24,041	24,681	25,321	25,961	26,601	27,241	27,881	28,521	29,161
Cafe	404,042	416,840	429,638	442,436	455,233	468,031	480,829	493,627	506,424	519,222	537,395	556,204	575,671	595,819	616,673
Vending	60,606	62,526	64,446	66,365	68,285	70,205	72,124	74,044	75,964	77,883	80,609	83,431	86,351	89,373	92,501
Sub Total Secondary Spend	484,851	500,208	515,565	530,923	546,280	561,637	576,995	592,352	607,709	623,066	644,605	666,875	689,902	713,713	738,334
Total Income	4,187,881	4,366,976	4,518,060	4,684,490	4,815,358	4,956,220	5,098,405	5,241,958	5,386,929	5,533,366	5,708,474	5,872,577	6,039,398	6,209,023	6,381,536
Expenditure															
Staffing															
Staff Costs	1,834,698	1,892,810	1,950,923	2,009,036	2,067,148	2,125,261	2,183,373	2,241,486	2,299,599	2,357,711	2,415,824	2,473,936	2,532,049	2,590,162	2,648,274
Staff Training and Uniforms	36,694	37,856	39,018	40,181	41,343	42,505	43,667	44,830	45,992	47,154	48,316	49,479	50,641	51,803	52,965

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	New Build														
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
Staffing Sub Total	1,871,392	1,930,667	1,989,941	2,049,216	2,108,491	2,167,766	2,227,041	2,286,316	2,345,591	2,404,865	2,464,140	2,523,415	2,582,690	2,641,965	2,701,240
Premises															
Utilities (Gas/Electricity)	241,604	249,256	256,909	264,562	272,214	279,867	287,519	295,172	302,825	310,477	318,130	325,783	333,435	341,088	348,740
Water / Sewerage	44,741	46,159	47,576	48,993	50,410	51,827	53,244	54,662	56,079	57,496	58,913	60,330	61,747	63,164	64,582
Insurance	31,319	32,311	33,303	34,295	35,287	36,279	37,271	38,263	39,255	40,247	41,239	42,231	43,223	44,215	45,207
NNDR	26,845	27,695	28,545	29,396	30,246	31,096	31,947	32,797	33,647	34,497	35,348	36,198	37,048	37,899	38,749
Building Maintenance & Repairs	32,392	64,784	129,568	161,960	161,960	166,009	170,058	174,107	178,156	182,205	182,205	182,205	182,205	182,205	182,205
Equipment Purchase	22,639	23,356	24,073	24,790	25,507	26,225	26,942	27,659	28,376	29,093	29,810	30,527	31,244	31,961	32,678
Equipment Rental	17,897	18,463	19,030	19,597	20,164	20,731	21,298	21,865	22,431	22,998	23,565	24,132	24,699	25,266	25,833
Equipment Maintenance & Repairs	12,528	12,924	13,321	13,718	14,115	14,512	14,908	15,305	15,702	16,099	16,496	16,892	17,289	17,686	18,083
Maintenance Contracts	17,897	18,463	19,030	19,597	20,164	20,731	21,298	21,865	22,431	22,998	23,565	24,132	24,699	25,266	25,833
Pool Chemicals	35,793	36,927	38,061	39,194	40,328	41,462	42,595	43,729	44,863	45,997	47,130	48,264	49,398	50,532	51,665
Trade Waste Collection	13,422	13,848	14,273	14,698	15,123	15,548	15,973	16,398	16,824	17,249	17,249	17,249	17,249	17,249	17,249
Premises sub total	497,077	544,187	623,690	670,800	685,519	704,286	723,054	741,821	760,589	779,356	793,650	807,943	822,237	836,530	850,823
Administration and Marketing															
Design, marketing & advertising	69,414	74,675	79,631	85,023	89,927	95,159	100,566	106,150	111,913	117,861	124,587	131,252	138,151	145,291	152,678
Postage	1,790	1,846	1,903	1,960	2,016	2,073	2,130	2,186	2,243	2,300	2,357	2,413	2,470	2,527	2,583
Printing & Stationery	2,684	2,770	2,855	2,940	3,025	3,110	3,195	3,280	3,365	3,450	3,535	3,620	3,705	3,790	3,875
Photocopier	2,684	2,770	2,855	2,940	3,025	3,110	3,195	3,280	3,365	3,450	3,535	3,620	3,705	3,790	3,875
Security Charges	4,474	4,616	4,758	4,899	5,041	5,183	5,324	5,466	5,608	5,750	5,891	6,033	6,175	6,316	6,458
Bank Charges	8,948	9,232	9,515	9,799	10,082	10,365	10,649	10,932	11,216	11,499	11,783	12,066	12,349	12,633	12,916
Professional Fees & licences	18,791	19,387	19,982	20,577	21,172	21,767	22,363	22,958	23,553	24,148	24,743	25,339	25,934	26,529	27,124
Telephone	7,159	7,385	7,612	7,839	8,066	8,292	8,519	8,746	8,973	9,199	9,426	9,653	9,880	10,106	10,333
Sundries/General Expenses	13,422	13,848	14,273	14,698	15,123	15,548	15,973	16,398	16,824	17,249	17,674	18,099	18,524	18,949	19,374
Sub Total Admin and Marketing	129,368	136,528	143,382	150,674	157,476	164,608	171,913	179,396	187,059	194,905	203,531	212,094	220,893	229,931	239,218
Supplies and Services															
Cleaning Supplies	35,793	36,927	38,061	39,194	40,328	41,462	42,595	43,729	44,863	45,997	47,130	48,264	49,398	50,532	51,665
Café Cost of Sales	202,021	208,420	214,819	221,218	227,617	234,016	240,414	246,813	253,212	259,611	266,010	272,409	278,808	285,207	291,606
Vending Cost of Sales	24,243	25,010	25,778	26,546	27,314	28,082	28,850	29,618	30,385	31,153	32,244	33,372	34,540	35,749	37,000

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	New Build														
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
Merchandise Items for re-sale	10,101	10,421	10,741	11,061	11,381	11,701	12,021	12,341	12,661	12,981	13,300	13,620	13,940	14,260	14,580
Misc Expenses/Contingency	13,422	13,848	14,273	14,698	15,123	15,548	15,973	16,398	16,824	17,249	17,674	18,099	18,524	18,949	19,374
Sub Total Supplies and Services	285,580	294,626	303,672	312,717	321,763	330,808	339,854	348,899	357,945	366,990	379,046	391,458	404,238	417,400	430,957
Overheads/Support Cost															
Central Support	83,758	87,340	90,361	93,690	96,307	99,124	101,968	104,839	107,739	110,667	114,169	117,452	120,788	124,180	127,631
Operator Profit	125,636	131,009	135,542	140,535	144,461	148,687	152,952	157,259	161,608	166,001	171,254	176,177	181,182	186,271	191,446
Irrecoverable VAT	167,515	174,679	180,722	187,380	192,614	198,249	203,936	209,678	215,477	221,335	228,339	234,903	241,576	248,361	255,261
Sub Total Support Costs	376,909	393,028	406,625	421,604	433,382	446,060	458,856	471,776	484,824	498,003	513,763	528,532	543,546	558,812	574,338
Total Operating Expenditure	3,160,326	3,299,035	3,467,310	3,605,012	3,706,631	3,813,528	3,920,718	4,028,209	4,136,007	4,244,120	4,354,129	4,463,442	4,573,603	4,684,638	4,796,576
Net Operating Surplus / (Loss)	1,027,555	1,067,941	1,050,750	1,079,478	1,108,727	1,142,692	1,177,686	1,213,750	1,250,922	1,289,246	1,354,345	1,409,135	1,465,795	1,524,385	1,584,961
Below the line costs															
Sinking Fund/Lifecycle repairs etc	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Equipment Replacement	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645
Capital Cost Repayment	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552	1,844,552
Sub Total	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197	2,115,197
Gross Surplus / (Loss) inc Sinking Fund	(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)

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	Refurbish														
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
Total Income	4,109,636	4,236,728	4,338,609	4,456,888	4,541,205	4,620,317	4,699,850	4,779,813	4,860,213	4,941,060	5,039,832	5,129,473	5,232,327	5,336,099	5,440,807
Total 'Operating' Expenditure	3,343,767	3,490,297	3,677,038	3,822,735	3,921,810	4,025,787	4,129,894	4,234,131	4,338,501	4,443,005	4,551,434	4,659,099	4,768,558	4,878,396	4,988,620
Net Profit/(Loss)	765,869	746,431	661,572	634,152	619,395	594,530	569,956	545,681	521,712	498,055	488,398	470,374	463,769	457,703	452,187
Income															
Main Pool	906,703	923,114	939,525	955,936	972,347	988,758	1,005,169	1,021,580	1,037,991	1,054,402	1,070,813	1,087,224	1,107,737	1,128,251	1,148,765
Teaching Pool	646,785	658,491	670,198	681,904	693,611	705,317	717,024	728,730	740,437	752,143	763,850	775,556	790,189	804,823	819,456
Learner Pool	280,994	286,080	291,165	296,251	301,337	306,423	311,509	316,595	321,681	326,766	331,852	336,938	343,295	349,653	356,010
Splashpad	55,250	56,250	57,250	58,250	59,250	60,250	61,250	62,250	63,250	64,250	65,250	66,250	67,500	68,750	70,000
Tag Active	305,113	310,635	316,157	321,680	327,202	332,725	338,247	343,769	349,292	354,814	360,337	365,859	372,762	379,665	386,568
Soft Play	264,493	269,280	274,067	278,854	283,642	288,429	293,216	298,003	302,790	307,578	312,365	317,152	323,136	329,120	335,104
Fitness	852,952	921,977	965,792	1,026,003	1,052,253	1,073,299	1,094,764	1,116,660	1,138,993	1,161,773	1,185,008	1,208,708	1,232,883	1,257,540	1,282,691
Studios	92,250	93,920	95,590	97,259	98,929	100,599	102,268	103,938	105,608	107,278	108,947	110,617	112,704	114,791	116,878
Spin	19,527	19,880	20,234	20,587	20,941	21,294	21,648	22,001	22,354	22,708	23,061	23,415	23,857	24,298	24,740
Multi-purpose Room	18,647	18,984	19,322	19,659	19,997	20,334	20,672	21,009	21,347	21,684	22,022	22,359	22,781	23,203	23,625
Sports Hall	101,122	102,953	104,783	106,613	108,443	110,274	112,104	113,934	115,764	117,595	131,965	136,412	141,457	146,593	151,821
Health Projects Grants	55,250	55,750	56,250	56,750	57,250	57,750	58,250	58,750	59,250	59,750	60,250	60,750	61,250	61,750	62,250
Other income	41,712	42,089	42,467	42,844	43,221	43,599	43,976	44,354	44,731	45,109	45,486	45,864	46,241	46,619	46,996
Sub-Total	3,640,797	3,759,403	3,852,799	3,962,592	4,038,424	4,109,050	4,180,097	4,251,574	4,323,488	4,395,849	4,481,206	4,557,104	4,645,793	4,735,056	4,824,904
Secondary Spend															
Merchandising	19,535	19,889	20,242	20,596	20,949	21,303	21,656	22,010	22,364	22,717	23,071	23,424	23,866	24,308	24,750
Cafe	390,699	397,770	404,842	411,913	418,985	426,056	433,128	440,199	447,270	454,342	465,700	477,343	489,277	501,508	514,046
Vending	58,605	59,666	60,726	61,787	62,848	63,908	64,969	66,030	67,091	68,151	69,855	71,601	73,391	75,226	77,107
Sub Total Secondary Spend	468,838	477,324	485,810	494,296	502,781	511,267	519,753	528,239	536,725	545,210	558,626	572,369	586,534	601,043	615,903
Total Income	4,109,636	4,236,728	4,338,609	4,456,888	4,541,205	4,620,317	4,699,850	4,779,813	4,860,213	4,941,060	5,039,832	5,129,473	5,232,327	5,336,099	5,440,807
Expenditure															
Staffing															
Staff Costs	1,834,698	1,892,810	1,950,923	2,009,036	2,067,148	2,125,261	2,183,373	2,241,486	2,299,599	2,357,711	2,415,824	2,473,936	2,532,049	2,590,162	2,648,274
Staff Training and Uniforms	36,694	37,856	39,018	40,181	41,343	42,505	43,667	44,830	45,992	47,154	48,316	49,479	50,641	51,803	52,965
Staffing Sub Total	1,871,392	1,930,667	1,989,941	2,049,216	2,108,491	2,167,766	2,227,041	2,286,316	2,345,591	2,404,865	2,464,140	2,523,415	2,582,690	2,641,965	2,701,240

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	Refurbish														
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
Premises															
Utilities (Gas/Electricity)	321,144	331,316	341,488	351,660	361,832	372,004	382,176	392,348	402,520	412,692	422,864	433,036	443,208	453,380	463,552
Water / Sewerage	59,471	61,355	63,239	65,122	67,006	68,890	70,773	72,657	74,541	76,424	78,308	80,192	82,076	83,959	85,843
Insurance	41,630	42,948	44,267	45,586	46,904	48,223	49,541	50,860	52,178	53,497	54,816	56,134	57,453	58,771	60,090
NNDR	35,683	36,813	37,943	39,073	40,204	41,334	42,464	43,594	44,724	45,855	46,985	48,115	49,245	50,376	51,506
Building Maintenance & Repairs	43,056	86,112	172,224	215,280	215,280	220,662	226,044	231,426	236,808	242,190	247,572	252,954	258,336	263,718	269,100
Equipment Purchase	30,092	31,046	31,999	32,952	33,905	34,858	35,811	36,764	37,718	38,671	39,624	40,577	41,530	42,483	43,437
Equipment Rental	23,788	24,542	25,295	26,049	26,802	27,556	28,309	29,063	29,816	30,570	31,323	32,077	32,830	33,584	34,337
Equipment Maintenance & Repairs	16,652	17,179	17,707	18,234	18,762	19,289	19,817	20,344	20,871	21,399	21,926	22,454	22,981	23,509	24,036
Maintenance Contracts	23,788	24,542	25,295	26,049	26,802	27,556	28,309	29,063	29,816	30,570	31,323	32,077	32,830	33,584	34,337
Pool Chemicals	47,577	49,084	50,591	52,098	53,605	55,112	56,619	58,126	59,633	61,140	62,646	64,153	65,660	67,167	68,674
Trade Waste Collection	17,841	18,406	18,972	19,537	20,102	20,667	21,232	21,797	22,362	22,927	22,927	22,927	22,927	22,927	22,927
Premises sub total	660,723	723,343	829,019	891,639	911,203	936,149	961,095	986,042	1,010,988	1,035,934	1,060,315	1,084,696	1,109,077	1,133,458	1,157,839
Administration and Marketing															
Design, marketing & advertising	68,117	72,448	76,468	80,893	84,807	88,710	92,705	96,791	100,971	105,245	109,994	114,644	119,689	124,865	130,171
Postage	2,379	2,454	2,530	2,605	2,680	2,756	2,831	2,906	2,982	3,057	3,132	3,208	3,283	3,358	3,434
Printing & Stationery	3,568	3,681	3,794	3,907	4,020	4,133	4,246	4,359	4,472	4,585	4,698	4,812	4,925	5,038	5,151
Photocopier	3,568	3,681	3,794	3,907	4,020	4,133	4,246	4,359	4,472	4,585	4,698	4,812	4,925	5,038	5,151
Security Charges	5,947	6,135	6,324	6,512	6,701	6,889	7,077	7,266	7,454	7,642	7,831	8,019	8,208	8,396	8,584
Bank Charges	11,894	12,271	12,648	13,024	13,401	13,778	14,155	14,531	14,908	15,285	15,662	16,038	16,415	16,792	17,169
Professional Fees & licences	24,978	25,769	26,560	27,351	28,142	28,934	29,725	30,516	31,307	32,098	32,889	33,681	34,472	35,263	36,054
Telephone	9,515	9,817	10,118	10,420	10,721	11,022	11,324	11,625	11,927	12,228	12,529	12,831	13,132	13,433	13,735
Sundries/General Expenses	17,841	18,406	18,972	19,537	20,102	20,667	21,232	21,797	22,362	22,927	23,492	24,058	24,623	25,188	25,753
Sub Total Admin and Marketing	147,808	154,663	161,208	168,156	174,595	181,022	187,541	194,152	200,855	207,653	214,927	222,101	229,671	237,370	245,201
Supplies and Services															
Cleaning Supplies	47,577	49,084	50,591	52,098	53,605	55,112	56,619	58,126	59,633	61,140	62,646	64,153	65,660	67,167	68,674
Café Cost of Sales	195,349	198,885	202,421	205,957	209,492	213,028	216,564	220,099	223,635	227,171	232,850	238,671	244,638	250,754	257,023
Vending Cost of Sales	23,442	23,866	24,290	24,715	25,139	25,563	25,988	26,412	26,836	27,261	27,942	28,641	29,357	30,091	30,843
Merchandise Items for re-sale	9,767	10,077	10,121	10,298	10,475	10,651	10,828	11,005	11,182	11,359	11,535	11,712	11,933	12,154	12,375
Misc Expenses/Contingency	17,841	18,406	18,972	19,537	20,102	20,667	21,232	21,797	22,362	22,927	23,492	24,058	24,623	25,188	25,753
Sub Total Supplies and Services	293,977	300,318	306,395	312,604	318,812	325,021	331,230	337,439	343,648	349,857	358,467	367,235	376,211	385,354	394,668

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	Refurbish														
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40
Overheads/Support Cost															
Central Support	82,193	84,735	86,772	89,138	90,824	92,406	93,997	95,596	97,204	98,821	100,797	102,589	104,647	106,722	108,816
Operator Profit	123,289	127,102	130,158	133,707	136,236	138,610	140,996	143,394	145,806	148,232	151,195	153,884	156,970	160,083	163,224
Irrecoverable VAT	164,385	169,469	173,544	178,276	181,648	184,813	187,994	191,193	194,409	197,642	201,593	205,179	209,293	213,444	217,632
Sub Total Support Costs	369,867	381,305	390,475	401,120	408,708	415,829	422,987	430,183	437,419	444,695	453,585	461,653	470,909	480,249	489,673
Total Operating Expenditure	3,343,767	3,490,297	3,677,038	3,822,735	3,921,810	4,025,787	4,129,894	4,234,131	4,338,501	4,443,005	4,551,434	4,659,099	4,768,558	4,878,396	4,988,620
Net Operating Surplus / (Loss)	765,869	746,431	661,572	634,152	619,395	594,530	569,956	545,681	521,712	498,055	488,398	470,374	463,769	457,703	452,187
Below the line costs															
Sinking Fund/Lifecycle repairs etc	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Equipment Replacement	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645	95,645
Capital Cost Repayment	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895	1,640,895
Sub Total	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540	1,976,540
Gross Surplus / (Loss) inc Sinking	(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)

Maidstone Leisure Centre Financial Modelling

Detailed Budget

No change to existing leisure centre

	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
Total Income	3,568,311	3,600,604	3,632,896	3,665,189	3,697,481	3,729,773	3,762,066	3,794,358	3,826,651	3,858,943	3,891,235	3,923,528	3,955,820	3,988,113	4,020,405
Total 'Operating' Expenditure	3,872,647	3,975,304	4,080,820	4,189,280	4,300,773	4,415,392	4,533,232	4,654,390	4,778,968	4,907,072	5,038,810	5,174,294	5,313,642	5,456,972	5,604,410
Net Profit/(Loss)	(304,336)	(374,700)	(447,924)	(524,091)	(603,292)	(685,619)	(771,166)	(860,032)	(952,318)	(1,048,129)	(1,147,575)	(1,250,767)	(1,357,821)	(1,468,859)	(1,584,005)
Income															
Main Pool	829,261	836,765	844,270	851,774	859,279	866,784	874,288	881,793	889,297	896,802	904,307	911,811	919,316	926,821	934,325
Teaching Pool	589,313	594,646	599,979	605,313	610,646	615,979	621,312	626,645	631,978	637,311	642,645	647,978	653,311	658,644	663,977
Learner pool	257,824	260,157	262,491	264,824	267,157	269,490	271,824	274,157	276,490	278,823	281,157	283,490	285,823	288,156	290,490
Splashpad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tag Active	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Soft play inc Polar Adventure	237,575	239,725	241,875	244,025	246,175	248,325	250,475	252,625	254,775	256,925	259,075	261,225	263,375	265,525	267,675
Fitness	930,742	939,165	947,588	956,011	964,434	972,857	981,280	989,703	998,126	1,006,549	1,014,972	1,023,395	1,031,818	1,040,241	1,048,664
Studios	57,901	58,425	58,949	59,473	59,997	60,521	61,045	61,569	62,093	62,617	63,141	63,665	64,189	64,713	65,237
Spin	14,793	14,927	15,060	15,194	15,328	15,462	15,596	15,730	15,864	15,997	16,131	16,265	16,399	16,533	16,667
Multi-purpose room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Hall inc events	104,975	105,925	106,875	107,825	108,775	109,725	110,675	111,625	112,575	113,525	114,475	115,425	116,375	117,325	118,275
Health project grants	55,250	55,750	56,250	56,750	57,250	57,750	58,250	58,750	59,250	59,750	60,250	60,750	61,250	61,750	62,250
Other income	41,712	42,089	42,467	42,844	43,221	43,599	43,976	44,354	44,731	45,109	45,486	45,864	46,241	46,619	46,996
Sub-Total	3,119,344	3,147,574	3,175,803	3,204,032	3,232,262	3,260,491	3,288,720	3,316,950	3,345,179	3,373,409	3,401,638	3,429,867	3,458,097	3,486,326	3,514,555
Secondary Spend															
Merchandising	52,890	53,368	53,847	54,326	54,804	55,283	55,762	56,240	56,719	57,197	57,676	58,155	58,633	59,112	59,591
Café	360,602	363,866	367,129	370,392	373,656	376,919	380,183	383,446	386,709	389,973	393,236	396,499	399,763	403,026	406,290
Vending	35,475	35,796	36,117	36,438	36,759	37,080	37,401	37,722	38,043	38,364	38,685	39,006	39,327	39,648	39,969
Sub Total Secondary Spend	448,967	453,030	457,093	461,156	465,219	469,282	473,345	477,408	481,471	485,534	489,598	493,661	497,724	501,787	505,850
Total Income	3,568,311	3,600,604	3,632,896	3,665,189	3,697,481	3,729,773	3,762,066	3,794,358	3,826,651	3,858,943	3,891,235	3,923,528	3,955,820	3,988,113	4,020,405
Expenditure															
Staffing															
Staff Costs	1,840,358	1,886,367	1,933,527	1,981,865	2,031,411	2,082,197	2,134,252	2,187,608	2,242,298	2,298,355	2,355,814	2,414,710	2,475,077	2,536,954	2,600,378
Staff training and uniforms	37,558	38,497	39,460	40,446	41,457	42,494	43,556	44,645	45,761	46,905	48,078	49,280	50,512	51,774	53,069
Staffing Sub Total	1,877,917	1,924,865	1,972,986	2,022,311	2,072,869	2,124,690	2,177,808	2,232,253	2,288,059	2,345,261	2,403,892	2,463,989	2,525,589	2,588,729	2,653,447
Premises															
Utilities (Gas/Electricity)	418,072	428,523	439,237	450,217	461,473	473,010	484,835	496,956	509,380	522,114	535,167	548,546	562,260	576,316	590,724
Water / Sewerage	60,496	62,008	63,558	65,147	66,776	68,445	70,157	71,911	73,708	75,551	77,440	79,376	81,360	83,394	85,479
Insurance	52,424	53,735	55,078	56,455	57,867	59,313	60,796	62,316	63,874	65,471	67,108	68,785	70,505	72,268	74,074
NNDR	14,830	15,201	15,581	15,971	16,370	16,779	17,199	17,629	18,069	18,521	18,984	19,459	19,945	20,444	20,955

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	No change to existing leisure centre														
	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
Building Maintenance & Repairs	194,672	204,406	214,626	225,358	236,625	248,457	260,880	273,924	287,620	302,001	317,101	332,956	349,604	367,084	385,438
Equipment purchase	12,267	12,880	13,524	14,200	14,910	15,656	16,439	17,260	18,123	19,030	19,981	20,980	22,029	23,131	24,287
Equipment Rental	951	975	999	1,024	1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248	1,279	1,311	1,344
Equipment Maintenance & Repairs	24,639	25,871	27,164	28,523	29,949	31,446	33,018	34,669	36,403	38,223	40,134	42,141	44,248	46,460	48,783
Maintenance Contracts	2,057	2,160	2,268	2,381	2,500	2,625	2,757	2,895	3,039	3,191	3,351	3,518	3,694	3,879	4,073
Pool Chemicals	113,408	116,243	119,149	122,128	125,181	128,311	131,518	134,806	138,176	141,631	145,172	148,801	152,521	156,334	160,242
Trade Waste Collection	6,250	6,406	6,567	6,731	6,899	7,071	7,248	7,429	7,615	7,806	8,001	8,201	8,406	8,616	8,831
Premises sub total	900,067	928,409	957,752	988,136	1,019,601	1,052,190	1,085,950	1,120,926	1,157,167	1,194,726	1,233,656	1,274,011	1,315,851	1,359,237	1,404,232
Services and Administration															
Design, marketing & advertising	65,623	67,264	68,945	70,669	72,436	74,247	76,103	78,005	79,956	81,954	84,003	86,103	88,256	90,462	92,724
Postage	858	880	902	924	947	971	995	1,020	1,046	1,072	1,099	1,126	1,154	1,183	1,213
Printing & Stationery	8,462	8,674	8,891	9,113	9,341	9,574	9,814	10,059	10,310	10,568	10,832	11,103	11,381	11,665	11,957
Photocopier	2,503	2,566	2,630	2,695	2,763	2,832	2,903	2,975	3,050	3,126	3,204	3,284	3,366	3,450	3,537
Security Charges	4,648	4,765	4,884	5,006	5,131	5,259	5,391	5,525	5,664	5,805	5,950	6,099	6,251	6,408	6,568
Bank Charges	9,535	9,773	10,018	10,268	10,525	10,788	11,058	11,334	11,617	11,908	12,206	12,511	12,823	13,144	13,473
Professional fees & licences	23,837	24,433	25,044	25,670	26,312	26,970	27,644	28,335	29,044	29,770	30,514	31,277	32,059	32,860	33,682
Phones ICT software and comms	39,990	40,989	42,014	43,065	44,141	45,245	46,376	47,535	48,724	49,942	51,190	52,470	53,782	55,126	56,504
Sundries/General Expenses	13,468	13,805	14,150	14,504	14,866	15,238	15,619	16,009	16,410	16,820	17,240	17,671	18,113	18,566	19,030
Sub Total Admin and Marketing	168,925	173,148	177,477	181,914	186,462	191,123	195,901	200,799	205,819	210,964	216,238	221,644	227,186	232,865	238,687
Supplies															
Cleaning Supplies	70,987	72,761	74,580	76,445	78,356	80,315	82,323	84,381	86,490	88,653	90,869	93,141	95,469	97,856	100,302
Cafe Cost of Sales	209,287	214,519	219,882	225,379	231,013	236,789	242,708	248,776	254,996	261,370	267,905	274,602	281,467	288,504	295,717
Vending cost of sales	18,199	18,654	19,120	19,598	20,088	20,590	21,105	21,633	22,173	22,728	23,296	23,878	24,475	25,087	25,714
Merchandise Items for re-sale	63,192	64,772	66,391	68,051	69,752	71,496	73,283	75,115	76,993	78,918	80,891	82,913	84,986	87,111	89,288
Misc Expenses/Contingency	192,629	197,445	202,381	207,440	212,627	217,942	223,391	228,975	234,700	240,567	246,582	252,746	259,065	265,541	272,180
Sub Total Supplies and Services	554,293	568,150	582,354	596,913	611,836	627,132	642,810	658,880	675,352	692,236	709,542	727,281	745,463	764,099	783,202
Overheads/Support Cost															
Central Support	79,093	81,070	83,097	85,174	87,303	89,486	91,723	94,016	96,367	98,776	101,245	103,776	106,371	109,030	111,756
Operator Profit	94,766	97,135	99,563	102,052	104,604	107,219	109,899	112,647	115,463	118,349	121,308	124,341	127,449	130,636	133,901
Irrecoverable VAT	197,587	202,527	207,590	212,780	218,099	223,552	229,141	234,869	240,741	246,759	252,928	259,252	265,733	272,376	279,186
Sub Total Support Costs	371,446	380,732	390,250	400,006	410,006	420,257	430,763	441,532	452,570	463,885	475,482	487,369	499,553	512,042	524,843
Total Operating Expenditure	3,872,647	3,975,304	4,080,820	4,189,280	4,300,773	4,415,392	4,533,232	4,654,390	4,778,968	4,907,072	5,038,810	5,174,294	5,313,642	5,456,972	5,604,410
Net Operating Surplus / (loss)	(304,336)	(374,700)	(447,924)	(524,091)	(603,292)	(685,619)	(771,166)	(860,032)	(952,318)	(1,048,129)	(1,147,575)	(1,250,767)	(1,357,821)	(1,468,859)	(1,584,005)

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	No change to existing leisure centre													
	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

Repairs costs	900,387	900,387	900,387	612,656	612,656	612,656	612,656	612,656	736,686	736,686	736,686	736,686	736,686	736,686	736,686
Operating Surplus / (Loss) After Rep	(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)

Required repairs and works 2023-2027

£5,402,320

Required repairs and works 2028 - 2032

£3,063,280

Required repairs and works 2033 - 2037

£5,156,800

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	Minor improvements														
	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
Total Income	3,976,567	4,011,876	4,047,185	4,082,494	4,113,503	4,148,812	4,184,121	4,219,430	4,254,739	4,290,048	4,325,357	4,360,666	4,395,975	4,431,285	4,466,594
Total Operating Expenditure	3,913,609	4,017,290	4,123,856	4,233,392	4,345,988	4,461,737	4,580,735	4,703,081	4,828,877	4,958,228	5,091,245	5,228,040	5,368,731	5,513,439	5,662,289
Net Profit/(Loss)	62,958	(5,414)	(76,671)	(150,897)	(232,485)	(312,925)	(396,614)	(483,651)	(574,137)	(668,180)	(765,888)	(867,374)	(972,756)	(1,082,154)	(1,195,695)
Income															
Main Pool	844,270	851,774	859,279	866,784	874,288	881,793	889,297	896,802	904,307	911,811	919,316	926,821	934,325	941,830	949,334
Teaching Pool	599,979	605,313	610,646	615,979	621,312	626,645	631,978	637,311	642,645	647,978	653,311	658,644	663,977	669,310	674,643
Learner pool	262,491	264,824	267,157	269,490	271,824	274,157	276,490	278,823	281,157	283,490	285,823	288,156	290,490	292,823	295,156
Splashpad	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tag Active	309,375	312,125	314,875	317,625	320,375	323,125	325,875	328,625	331,375	334,125	336,875	339,625	342,375	345,125	347,875
Soft play inc Polar Adventure	246,175	248,325	250,475	252,625	250,475	252,625	254,775	256,925	259,075	261,225	263,375	265,525	267,675	269,825	271,975
Fitness	947,588	956,011	964,434	972,857	981,280	989,703	998,126	1,006,549	1,014,972	1,023,395	1,031,818	1,040,241	1,048,664	1,057,087	1,065,510
Studios	58,949	59,473	59,997	60,521	61,045	61,569	62,093	62,617	63,141	63,665	64,189	64,713	65,237	65,761	66,285
Spin	15,060	15,194	15,328	15,462	15,596	15,730	15,864	15,997	16,131	16,265	16,399	16,533	16,667	16,801	16,935
Multi-purpose room	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Hall inc events	106,875	107,825	108,775	109,725	110,675	111,625	112,575	113,525	114,475	115,425	116,375	117,325	118,275	119,225	120,175
Health project grants	56,250	56,750	57,250	57,750	58,250	58,750	59,250	59,750	60,250	60,750	61,250	61,750	62,250	62,750	63,250
Other income	42,467	42,844	43,221	43,599	43,976	44,354	44,731	45,109	45,486	45,864	46,241	46,619	46,996	47,374	47,751
Sub-Total	3,489,478	3,520,457	3,551,437	3,582,416	3,609,095	3,640,075	3,671,054	3,702,034	3,733,013	3,763,992	3,794,972	3,825,951	3,856,930	3,887,910	3,918,889
Secondary Spend															
Merchandising	53,847	54,326	54,804	55,283	55,762	56,240	56,719	57,197	57,676	58,155	58,633	59,112	59,591	60,069	60,548
Café	397,125	400,655	404,185	407,715	411,245	414,775	418,305	421,835	425,365	428,895	432,425	435,955	439,485	443,015	446,545
Vending	36,117	36,438	36,759	37,080	37,401	37,722	38,043	38,364	38,685	39,006	39,327	39,648	39,969	40,291	40,612
Sub Total Secondary Spend	487,089	491,419	495,748	500,078	504,408	508,737	513,067	517,397	521,726	526,056	530,386	534,715	539,045	543,375	547,705
Total Income	3,976,567	4,011,876	4,047,185	4,082,494	4,113,503	4,148,812	4,184,121	4,219,430	4,254,739	4,290,048	4,325,357	4,360,666	4,395,975	4,431,285	4,466,594
Expenditure															
Staffing															
Staff Costs	1,908,343	1,956,051	2,004,953	2,055,076	2,106,453	2,159,115	2,213,093	2,268,420	2,325,130	2,383,259	2,442,840	2,503,911	2,566,509	2,630,672	2,696,438
Staff training and uniforms	37,558	38,497	39,460	40,446	41,457	42,494	43,556	44,645	45,761	46,905	48,078	49,280	50,512	51,774	53,069
Staffing Sub Total	1,945,901	1,994,549	2,044,412	2,095,523	2,147,911	2,201,608	2,256,649	2,313,065	2,370,891	2,430,164	2,490,918	2,553,191	2,617,021	2,682,446	2,749,507
Premises															
Utilities (Gas/Electricity)	376,264	385,671	395,313	405,196	415,325	425,709	436,351	447,260	458,442	469,903	481,650	493,691	506,034	518,685	531,652
Water / Sewerage	60,496	62,008	63,558	65,147	66,776	68,445	70,157	71,911	73,708	75,551	77,440	79,376	81,360	83,394	85,479
Insurance	52,424	53,735	55,078	56,455	57,867	59,313	60,796	62,316	63,874	65,471	67,108	68,785	70,505	72,268	74,074
NNDR	14,830	15,201	15,581	15,971	16,370	16,779	17,199	17,629	18,069	18,521	18,984	19,459	19,945	20,444	20,955
Building Maintenance & Repairs	194,672	204,406	214,626	225,358	236,625	248,457	260,880	273,924	287,620	302,001	317,101	332,956	349,604	367,084	385,438
Equipment purchase	12,267	12,880	13,524	14,200	14,910	15,656	16,439	17,260	18,123	19,030	19,981	20,980	22,029	23,131	24,287

Maidstone Leisure Centre Financial Modelling

Detailed Budget

	Minor improvements														
	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
Equipment Rental	951	975	999	1,024	1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248	1,279	1,311	1,344
Equipment Maintenance & Repairs	24,639	25,871	27,164	28,523	29,949	31,446	33,018	34,669	36,403	38,223	40,134	42,141	44,248	46,460	48,783
Maintenance Contracts	2,057	2,160	2,268	2,381	2,500	2,625	2,757	2,895	3,039	3,191	3,351	3,518	3,694	3,879	4,073
Pool Chemicals	113,408	116,243	119,149	122,128	125,181	128,311	131,518	134,806	138,176	141,631	145,172	148,801	152,521	156,334	160,242
Trade Waste Collection	6,250	6,406	6,567	6,731	6,899	7,071	7,248	7,429	7,615	7,806	8,001	8,201	8,406	8,616	8,831
Premises sub total	858,259	885,557	913,828	943,114	973,453	1,004,889	1,037,466	1,071,230	1,106,229	1,142,515	1,180,139	1,219,156	1,259,625	1,301,605	1,345,159
Services and Administration															
Design, marketing & advertising	65,623	67,264	68,945	70,669	72,436	74,247	76,103	78,005	79,956	81,954	84,003	86,103	88,256	90,462	92,724
Postage	858	880	902	924	947	971	995	1,020	1,046	1,072	1,099	1,126	1,154	1,183	1,213
Printing & Stationery	8,462	8,674	8,891	9,113	9,341	9,574	9,814	10,059	10,310	10,568	10,832	11,103	11,381	11,665	11,957
Photocopier	2,503	2,566	2,630	2,695	2,763	2,832	2,903	2,975	3,050	3,126	3,204	3,284	3,366	3,450	3,537
Security Charges	4,648	4,765	4,884	5,006	5,131	5,259	5,391	5,525	5,664	5,805	5,950	6,099	6,251	6,408	6,568
Bank Charges	9,535	9,773	10,018	10,268	10,525	10,788	11,058	11,334	11,617	11,908	12,206	12,511	12,823	13,144	13,473
Professional fees & licences	23,837	24,433	25,044	25,670	26,312	26,970	27,644	28,335	29,044	29,770	30,514	31,277	32,059	32,860	33,682
Phones ICT software and comms	39,990	40,989	42,014	43,065	44,141	45,245	46,376	47,535	48,724	49,942	51,190	52,470	53,782	55,126	56,504
Sundries/General Expenses	13,468	13,805	14,150	14,504	14,866	15,238	15,619	16,009	16,410	16,820	17,240	17,671	18,113	18,566	19,030
Sub Total Admin and Marketing	168,925	173,148	177,477	181,914	186,462	191,123	195,901	200,799	205,819	210,964	216,238	221,644	227,186	232,865	238,687
Supplies															
Cleaning Supplies	70,987	72,761	74,580	76,445	78,356	80,315	82,323	84,381	86,490	88,653	90,869	93,141	95,469	97,856	100,302
Cafe Cost of Sales	224,072	229,674	235,416	241,301	247,333	253,517	259,855	266,351	273,010	279,835	286,831	294,002	301,352	308,886	316,608
Vending cost of sales	18,199	18,654	19,120	19,598	20,088	20,590	21,105	21,633	22,173	22,728	23,296	23,878	24,475	25,087	25,714
Merchandise Items for re-sale	63,192	64,772	66,391	68,051	69,752	71,496	73,283	75,115	76,993	78,918	80,891	82,913	84,986	87,111	89,288
Misc Expenses/Contingency	192,629	197,445	202,381	207,440	212,627	217,942	223,391	228,975	234,700	240,567	246,582	252,746	259,065	265,541	272,180
Sub Total Supplies and Services	569,078	583,305	597,888	612,835	628,156	643,860	659,956	676,455	693,367	710,701	728,468	746,680	765,347	784,481	804,093
Overheads/Support Cost															
Central Support	79,093	81,070	83,097	85,174	87,303	89,486	91,723	94,016	96,367	98,776	101,245	103,776	106,371	109,030	111,756
Operator Profit	94,766	97,135	99,563	102,052	104,604	107,219	109,899	112,647	115,463	118,349	121,308	124,341	127,449	130,636	133,901
Irrecoverable VAT	197,587	202,527	207,590	212,780	218,099	223,552	229,141	234,869	240,741	246,759	252,928	259,252	265,733	272,376	279,186
Sub Total Support Costs	371,446	380,732	390,250	400,006	410,006	420,257	430,763	441,532	452,570	463,885	475,482	487,369	499,553	512,042	524,843
Total Operating Expenditure	3,913,609	4,017,290	4,123,856	4,233,392	4,345,988	4,461,737	4,580,735	4,703,081	4,828,877	4,958,228	5,091,245	5,228,040	5,368,731	5,513,439	5,662,289
Net Operating Surplus / (loss)	62,958	(5,414)	(76,671)	(150,897)	(232,485)	(312,925)	(396,614)	(483,651)	(574,137)	(668,180)	(765,888)	(867,374)	(972,756)	(1,082,154)	(1,195,695)
Capital costs / repairs	900,387	900,387	900,387	612,656	612,656	612,656	612,656	612,656	736,686	736,686	736,686	736,686	736,686	736,686	736,686
Minor changes investment	449,254	449,254	449,254	449,254	449,254										
Overall 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)

