

SCONE TENNIS CLUB

Receipts and payments account For the year ended 31 August 2018

	Restricted Fund 2018 £	Unrestricted Fund 2018 £	Total 2018 £	Total 2017 £
RECEIPTS				
Gross Trading Receipts				
Coaching Income	-	3,060	3,060	4,521
Court Income	-	40	40	216
Honesty/Spar	-	203	203	188
Sale of Old Tennis Balls	-	-	-	165
Sale of Clothing	-	-	-	15
Deposit for clubhouse keys	-	20	20	32
Misc.	-	347	347	155
Payments Relating Directly to Charitable Activities				
Subscriptions	-	8,235	8,235	10,926
Gift Aid	-	-	-	1,791
Income from Investments other than Land and Buildings				
Bank Interest	-	286	286	28
	<u>-</u>	<u>12,191</u>	<u>12,191</u>	<u>18,037</u>
PAYMENTS				
Gross Trading Payments				
Coaching Fees	-	6,797	6,797	5,047
Payments Relating Directly to Charitable Activities				
Club Maintenance/Housekeeping	-	270	270	436
Court maintenance	-	61	61	480
New equipment	-	1,176	1,176	2,909
Share of SRP expenses	-	495	495	495
Council rent	-	85	85	66
CCTV	-	190	190	187
Registration and court fees	-	390	390	390
Team fees	-	1,051	1,051	1,376
Tennis balls	-	1,301	1,301	1,288
Clothing	-	-	-	30

Prizes/gifts and trophy engraving	-	111	111	103
Shoe tags and racquet grips	-	28	28	30
Sports medicine membership	-	30	30	30
Governance Costs				
Donations to Amnesty	-	-	-	80
Web hosting	-	-	-	86
Stationery	-	71	71	-
Club event costs	-	265	265	121
Misc.	-	<u>75</u>	<u>75</u>	<u>40</u>
	-	<u>12,396</u>	<u>12,396</u>	<u>13,194</u>
(Deficit/Surplus for year)	<u>-</u>	<u>(205)</u>	<u>(205)</u>	<u>4,843</u>

All amounts relate to continuing operations.

There were no recognised gains and losses other than the (deficit)/surplus for the financial year reported above.

SCONE TENNIS CLUB

Statement of Balances as at 31 August 2018

	Restricted Fund 2018 £	Unrestricted Fund 2018 £	Total 2018 £	Total 2017 £
General Fund				
Balance as at 1 September 2017	-	33,058	33,058	28,215
(Deficit)/Surplus for the year	<u>-</u>	<u>(205)</u>	<u>(205)</u>	<u>4,843</u>
Balance as at 31 August 2018	<u>-</u>	<u>32,853</u>	<u>32,853</u>	<u>33,058</u>
<i>Represented by:</i>				
Current Assets				
RBS Treasurers Account	-	12,573	12,573	13,033
RBS Reserve Account	-	-	-	25
United Trust Bank	<u>-</u>	<u>20,280</u>	<u>20,280</u>	<u>20,000</u>
	<u>-</u>	<u>32,853</u>	<u>32,853</u>	<u>33,058</u>
Assets				
Tennis Courts			106,469	106,469
Mini Tennis Court			25,062	25,062
CCTV			<u>1,832</u>	<u>1,832</u>
			<u>133,363</u>	<u>133,363</u>

Approved by the Trustees and signed on their behalf.

Ian Hunter, Secretary
Date

SCONE TENNIS CLUB

Note to the Accounts For the year to 31 August 2018

1. Accounting Policies

(a) *Basis of Accounting*

The Financial Statements have been prepared under the historical cost convention.

(b) Income is included in the Financial Statements when received and entered in the accounting records (i.e. under the cash basis).

(c) Expenditure is charged to the income and expenditure accounts on an as paid basis (i.e. under the cash basis).

(d) The Club is not registered for Value Added Tax purposes.

2. Remuneration/reimbursement of Expenses

No remuneration was paid to any Office Bearer or Committee member in the year (2017 - £nil).

During the year four Office Bearers were reimbursed expenses totalling £1,455. These were on occasions when the supplier would not accept a cheque from the Club or where a series of small payments were made and therefore had to be incurred personally and reimbursed. The largest reimbursement being for tennis balls £1301.

3. Funds

The nature and purpose of each fund is as follows:

General fund

This comprises trading receipts, subscriptions and bank interest received that will be spent on the primary object of the Club.