

# **KENDAL VICTORIA BOWLING CLUB**

## **Financial Accounts**

**For the Year Ended 31 October 2019**

**Prepared by Hon Treasurer**

**Simon Airey**

**Checked and Approved**

**Alan Gilpin FCA**

**KENDAL VICTORIA BOWLING CLUB**  
**Profit and Loss Account for the Year Ended 31 October 2019**

<u>Income</u>	<u>Note</u>	<u>2019</u>	<u>2018</u>
Bar Profit	1	5,858	5,773
Subscriptions		2,470	2,235
Games & Sponsors (net of expenditure)		2,211	1,747
Floodlight / League Prizes		370	425
Buliding Soc.Interest		11	10
Lockers		80	90
		<b>11,000</b>	<b>10,280</b>
 <b><u>Expenditure</u></b>			
<b>Upkeep of the Green</b>		1,665	1,681
 <b>Fees</b>			
Kendal District		116	116
Seniors		25	25
BCGBA Certificate		6	6
CCGBA		120	110
Rural		30	25
Cumbria Ladies		-	10
		297	292
 <b>Administrative Expenses</b>			
Bar Licence		70	70
Stationery		16	71
		86	141
 <b>Establishment Expenses</b>			
Repairs & Renewals		2,572	2,526
Water		517	398
Insurance		521	490
Gas & Electric		1,973	1,996
Fire Safety Check		164	133
		5,747	5,543
 <b>Miscellaneous Expenses</b>			
	2	431	454
 <b>Depreciation</b>			
	4	1,149	1,206
 <b>TOTAL EXPENSES</b>		<b>9,375</b>	<b>9,317</b>
 <b>Surplus / (Deficit) for the Year</b>		<b>1,624</b>	<b>964</b>

**KENDAL VICTORIA BOWLING CLUB**  
**Balance Sheet as at 31 October 2019**

	<u>Note</u>	<u>2019</u>		<u>2018</u>
<b>Fixed Assets</b>				
Premises	<b>3</b>	33,517		33,517
Equipment	<b>4</b>	10,343		10,858
		43,860		44,375
<b>Current Assets</b>				
Bar Stock at Cost		803		942
Cumberland		12,953		12,269
Yorkshire Bar		2,609		1,193
Cash Bar		286		205
Cash General		170		73
		16,821		14,682
<b>Net Assets</b>		<b>60,681</b>		<b>59,057</b>
 <b>Financed by:</b>				
<b>Accumulated Fund</b>				
Balance at Start		59,057		58,093
Surplus for the year		1,624		964
<b>Balance Carried Forward</b>		<b>60,681</b>		<b>59,057</b>

**KENDAL VICTORIA BOWLING CLUB**  
**Notes to the Accounts for the Year Ended 31 October 2019**

	<u>2019</u>	<u>2018</u>
<b>1) Bar Trading Account</b>		
Bar Takings	11,569	10,766
Opening Stock	942	600
Purchases	5,517	5,312
Closing Stock	<u>(803)</u>	<u>(942)</u>
	(5,656)	(4,970)
Bar Sundries	(55)	(23)
Bar Profit	<u><u>5,858</u></u>	<u><u>5,773</u></u>
 <b>2) Analysis of Miscellaneous Expenses</b>		
Engraving / Honours Boards	181	200
Bowls Central Subscription	120	110
Website Costs	46	90
Miscellaneous	84	54
	<u>431</u>	<u>454</u>
 <b>3) Fixed Assets - Premises</b>		
Building	32,517	32,517
Bowling Green	1,000	1,000
	<u><u>33,517</u></u>	<u><u>33,517</u></u>
 <b>4) Fixed Assets - Equipment</b>		
Book Value Brought Forward	10,858	12,539
Sale of Spiker	-	(60)
Anonymous Donation to Capital Assets	-	(500)
Sale of Tractor	(50)	-
Sale of Symbio	(49)	-
Additions:		
Laptop	-	50
Measure	-	35
Glasswasher	733	-
	<u>11,492</u>	<u>12,064</u>
Depreciation (10% Reducing Balance)	(1,149)	(1,206)
Book Value Carried Forward	<u><u>10,343</u></u>	<u><u>10,858</u></u>