House Account As at 31st August 2018

| Bar income 82,583 69,917 Bar cost of sales 32,536 29,785 Bar gross profit 50,047 40,132 Catering income 12,017 12,717 Hire income 18,883 15,665 Total gross profit 80,947 68,514 Bar Manager 21,149 20,400 Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - (2,327) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) Surplus carried forward - - - <th>As at 31st August 2010</th> <th>2018</th> <th>2017</th> | As at 31st August 2010 | 2018 | 2017 |
|---|--|----------|--------------|
| Bar cost of sales 32,536 29,785 Bar gross profit 50,047 40,132 Catering income 12,017 12,717 Hire income 18,883 15,665 Total gross profit 80,947 68,514 Bar Manager 21,149 20,400 Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - (2,327) Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (7,500) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | £ | £ |
| Bar gross profit 50,047 40,132 Catering income 12,017 12,717 Hire income 18,883 15,665 30,900 28,381 Total gross profit 80,947 68,514 Bar Manager 21,149 20,400 Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - (2,327) Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) 7,500 Provision for Distribution to Affiliated Clubs (9,500) (7,500) | Bar income | 82,583 | 69,917 |
| Catering income 12,017 12,717 Hire income 18,883 15,665 30,900 28,381 Total gross profit 80,947 68,514 Bar Manager 21,149 20,400 Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 60 Transfer to Clubhouse Maintenance Fund - (2,327) Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | Bar cost of sales | | |
| Hire income 18,883 15,665 30,900 28,381 | Bar gross profit | 50,047 | 40,132 |
| Total gross profit 80,947 68,514 | Catering income | | |
| Total gross profit 80,947 68,514 Bar Manager 21,149 20,400 Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - (2,327) Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | Hire income | 18,883 | 15,665 |
| Bar Manager 21,149 20,400 Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - - Transfer to General Fund (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | 30,900 | 28,381 |
| Bar Wages 7,605 5,723 Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) 7,500 Provision for Distribution to Affiliated Clubs (9,500) (7,500) | Total gross profit | 80,947 | 68,514 |
| Rent paid to ESMS 21,100 19,613 TV package 2,540 1,302 Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) 7,500 Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | | |
| TV package | | | |
| Sundries 2,369 2,992 Insurance 2,667 2,361 Bar laptop and printer 1,167 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | | |
| Insurance 2,667 2,361 Ear laptop and printer 1,167 | | | |
| Bar laptop and printer 1,167 58,597 - Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | | |
| Surplus on House activities 58,597 52,391 Uninsured loss - (2,327) Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | | 2,361 |
| Surplus on House activities 22,350 16,123 Uninsured loss - (2,327) Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | Bar laptop and printer | | - |
| Uninsured loss - (2,327) 22,350 13,797 Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | 58,597 | 52,391 |
| 22,350 13,797 | Surplus on House activities | 22,350 | 16,123 |
| Sponsorship 600 600 Transfer to Clubhouse Maintenance Fund - Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) Provision for Distribution to Affiliated Clubs (9,500) (7,500) | Uninsured loss | | (2,327) |
| Transfer to Clubhouse Maintenance Fund Transfer to Clubhouse Maintenance Reserve Transfer to General Fund (12,950) (6,500) (397) 9,500 Provision for Distribution to Affiliated Clubs (12,950) (500) (7,500) | | 22,350 | 13,797 |
| Transfer to Clubhouse Maintenance Reserve (12,950) (6,500) Transfer to General Fund (500) (397) 9,500 7,500 Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | 600 | 600 |
| Transfer to General Fund (500) (397) 9,500 7,500 Provision for Distribution to Affiliated Clubs (9,500) (7,500) | | (42.050) | - (C EOO) |
| Provision for Distribution to Affiliated Clubs 9,500 (7,500) | | | |
| Provision for Distribution to Affiliated Clubs (9,500) (7,500) | ransfer to General Fund | (500) | (397) |
| | | 9,500 | 7,500 |
| Surplus carried forward | Provision for Distribution to Affiliated Clubs | (9,500) | (7,500) |
| | Surplus carried forward | | |

Clubhouse Maintenance Fund As at 31st August 2018

| As at 31st August 2018 | | |
|--|-------------------|---------|
| | 2018 | 2017 |
| | £ | £ |
| Balance as at 1st September 2017 | 7,229_ | 7,452 |
| Income | | |
| Proposed transfer from House Account | 500 | |
| 1 Toposed transfer from Flodise Account | <u>500</u> 500 | - |
| Expenditure | | |
| Heavy duty door mats | | 186 |
| Club's share of replacing Crockery/Cutlery | 404 | 37 |
| | | • |
| | 404 | 223 |
| Surplus / (Deficit) for the year | 96 | (223) |
| carpaier (Eericity to tale year | 30 | (223) |
| Balance as at 31st August 2018 | 7,325 | 7,229 |
| | | |
| Clubhouse Maintenance Reserve | | |
| Balance as at 1st September 2017 | 30,794 | 30,651 |
| Expenditure: | | |
| CCTV | (4,450) | |
| Alarm upgrade | (1,200) | |
| Carpets and Curtains cleaning | (360) | (1,268) |
| Blinds | (500) | (3,488) |
| Foyer redecoration | | (1,181) |
| Glasswasher | | (1,125) |
| | (6,510) | (7,062) |
| | | |
| Transfer from House Account | 12,950 | 6,500 |
| Investment income | 800 | 705 |
| Balance as at 31st August 2018 | 38,034 | 30,794 |

Income & Expenditure Account As at 31st August 2018

| As at 31st August 2018 | 2018 £ | 2017 £ |
|--|-----------|-----------|
| Income | | |
| Member charges | 8,768 | 9,446 |
| Life subscriptions - annual remittance from ESMS Investment income | 23,005 | 23,952 |
| Sale of cuff-links & ties | 5,981 | 5,169 |
| Sale of cult-lifes & ties | | 29 |
| | 37,754 | 38,596 |
| Expenditure | | |
| Secretary and Treasurer | 23,576 | 18,567 |
| Collegian & FP News | 4,862 | 4,543 |
| Other mailings | 4,459 | 3,844 |
| Postage | 1,234 | 1,743 |
| Stationery and printing | 950 | 1,810 |
| FP Events and expenses | 1,959 | 1,822 |
| Advertising | 1,895 | 1,860 |
| Website Design | 630 | 300 |
| Corporation Tax | 240 | 250 |
| Financial Charges | 45 | 246 |
| Accountancy package cover and maintenance | 783 | |
| Miscellaneous | 199 | 351 |
| | 40,832 | 35,337 |
| Income less expenditure | (3,078) | 3,259 |
| Transfers | - 10 m | |
| Transfer from deferred income | 10,000 | 10,000 |
| Transfer from House Account | | 397 |
| | 10,000 | 10,397 |
| Surplus for year | 6,922 | 13,656 |
| Balance brought forward | 65,558 | 51,902 |
| Balance carried forward (General Fund) | 72,480 | 65,558 |

Balance Sheet As at 31st August 2018

| As at 31st August 2018 | | |
|---------------------------------------|-----------|-----------|
| | 2018 | 2017 |
| | £ | £ |
| Assets | | |
| Investment Portfolio at cost | 200,000 | 165,000 |
| Bar stock | 4,771 | 5,987 |
| Debtors and accrued income | 5,596 | 8,690 |
| Cash at bank and in hand | 88,574 | 111,155 |
| | 298,941 | 290,832 |
| Liabilities | | |
| Creditors falling due within one year | (51,163) | (47,312) |
| Net current assets | 247,778 | 243,520 |
| Non-current liabilities | | |
| Deferred subscription income | (129,939) | (139,939) |
| Net assets | 117,839 | 103,581 |
| Represented by | | |
| House Account | | |
| Clubhouse Maintenance Fund | 7,325 | 7,229 |
| Clubhouse Maintenance Reserve | 38,034 | 30,794 |
| General Fund | 72,480 | 65,558 |
| | 117,839 | 103,581 |

Opinion

I have examined the accounts on pages 1 to 4 and in my opinion these have been properly prepared in accordance with the books and records of the Club for the year ended 31st August 2018.

Signed:

Date: