

Notes to the accounts

The following notes A-C are an integral part of the Balance Sheet and Revenue Account(s) set out in Tables 1-8.

A Accounting Policies

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Statement of Standard Accounting Practice (SSAP)² sets out the requirements that accounting policies for dealing with items in the accounts which are judged material or critical in determining the surplus or deficit for the year, and in showing the state of affairs of the Club at the end of the year should be disclosed. The principal accounting policies adopted by the Club are as follows:

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B Capital Commitments

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1 The aggregate amount (*or estimated amount*) of contracts for capital expenditure so far not provided for amounted to:

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2 The aggregate amount (*or estimated amount*) of capital expenditure authorised by the Committee of management which has not been contracted for amounted to:

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C Contingent Liabilities

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1 The contingent liabilities of the Club not provided for at the financial year end amounted to (*or estimated amount to*):

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2 The legal nature of the liabilities was:

The security provided in connection with the contingent liability was:

Balance Sheet

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Source Table Nos.
and Note refs.

As at the end
of the year

As at the end of
the previous year

Fixed Assets

2	Tangible assets	[1]		
3	Investments	[2]		
	Sub total [1] + [2]	[3]		

Note (i) State the method of arriving at the value of the fixed assets e.g. "Cost and valuation" or "cost"

Current assets

4	Stocks	[4]		
	Debtors	[5]		
	Cash at Bank or in hand	[6]		
	Sub-total [4] + [5] + [6]	[7]		
5	LESS Creditors (amounts falling due after more than one year)	[8]		
	Net current Assets [7] - [8]	[9]		

Total Assets less current liabilities

	[3] + [9]	[10]		
5	Creditors (amounts falling due after more than one year)	[11]		
6	Provisions for liabilities and charges	[12]		
	TOTAL [10] + [11] + [12]	[13]		

Represented by:

5	Loans	[14]		
7	Revaluation Reserve	[15]		
7	Other reserves	[16]		
	TOTAL [14] + [15] + [16]	[17]		

Balance Sheet: Analysis of tangible assets

<i>Note ref:</i>		<i>Note (i)</i> <i>Land and</i> <i>buildings</i>	<i>Plant</i> <i>machinery</i> <i>Motor</i> <i>vehicles</i> <i>fixtures and</i> <i>fittings</i>	<i>Other –</i> <i>including</i> <i>assets in</i> <i>course of</i> <i>construction</i> <i>(specify)</i>	TOTAL	
<i>Note (ii)</i>	Cost and valuation					
	Amount at beginning of year	1				
	Additions	2				
	Revaluations and transfers	3				
	Disposals	4				
	Amount at end of year	5				
	$\boxed{1} + \boxed{2} + \boxed{3} - \boxed{4}$					
<i>Note (ii)</i>	Depreciation					
	Amount at beginning of year	6				
	Depreciation charge for year	7				
	Revaluation and transfers	8				
	Disposals	9				
	Amount at end of year	10				
	$\boxed{6} + \boxed{7} + \boxed{8} - \boxed{9}$					
	Net amount at end of year	11				
	$\boxed{5} - \boxed{10}$					

Notes

- Note (i)* Distinguish between freeholds, long leaseholds and short leaseholds. (*Short leaseholds are defined as those with less than 50 years to run*)
- Note (ii)* In respect of land and buildings and any other fixed assets revalued give comparable amounts under the historic cost convention of the difference between revaluation and cost ("comparable amounts" covers aggregate cost and aggregate depreciation).

Balance Sheet: Analysis of Investments

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<i>Note ref.</i>		<i>As at the end of the year</i>	<i>As at the end of the previous year</i>
Investments			
	Listed investments	<input type="text"/>	<input type="text"/>
	Market value of listed investments	<input type="text"/>	<input type="text"/>
	Unlisted investments	<input type="text"/>	<input type="text"/>
	Total investments	<input type="text"/>	<input type="text"/>
	<input type="text"/> 1 + <input type="text"/> 3		

Balance Sheet: Analysis of stocks

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<i>Note ref.</i>		<i>As at the end of the year</i>	<i>As at the end of the previous year</i>
Stocks			
<i>Note (i)</i>	Refreshment and other bar stock	<input type="text"/>	<input type="text"/>
<i>Note (i)</i>	Other stocks	<input type="text"/>	<input type="text"/>
<i>Note (ii)</i>	Total stocks	<input type="text"/>	<input type="text"/>
	<input type="text"/> 1 + <input type="text"/> 2		

Notes

- Note (i)* Such other classifications as may be appropriate to the activities of the Club may be substituted.
- Note (ii)* Statement of Standard Accounting Practice (SSAP) 9 should be followed in relation to stock held by the Club.

Balance Sheet: Analysis of Creditors and Loans

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<i>Note ref.</i>		<i>As at the end of the year</i>	<i>As at the end of the previous year</i>
<i>Note (i)</i>	<i>Amount falling due within one year</i>		
	Mortgages	<input type="text"/>	<input type="text"/>
	Bank overdrafts	<input type="text"/>	<input type="text"/>
	Other creditors and accruals	<input type="text"/>	<input type="text"/>
	Total	<input type="text"/>	<input type="text"/>
	<input type="text"/> 1 + <input type="text"/> 2 + <input type="text"/> 3		
<i>Note (i)</i>	<i>Amount falling due after one year</i>		
	Mortgages	<input type="text"/>	<input type="text"/>
	Bank loans	<input type="text"/>	<input type="text"/>
	Other loans, creditors and accruals	<input type="text"/>	<input type="text"/>
	Total	<input type="text"/>	<input type="text"/>
	<input type="text"/> 5 + <input type="text"/> 6 + <input type="text"/> 7		

Notes

Note (i) For each item included under creditors show the aggregate amount of secured liabilities and give an indication of the security.

Balance Sheet: Analysis of provision for liabilities and charges

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Note refs.		As at the end of the year	As at the end of the previous year
Note (i)	Provisions for liabilities and charges		
	Pensions and similar obligations	1	
	Taxation, including deferred taxation	2	
Note (i)	Other provisions (specify in table below)	3	
Note (ii)	Same as 8 below.		
	Total	4	
	1 + 2 + 3		

Notes

Note (i) Where any amount is transferred to or from any provision for liabilities and charges otherwise for the purpose for which the provisions were established, and the provisions are shown as separate items show (on a schedule attached to this page):

- (a) any amounts transferred to or from provisions during the year; and
- (b) the source and application respectively of any amount transferred.

Note (ii) Show below the amounts of any separately specified provisions:

Note ref.		As at the end of the year	As at the end of the previous year
Note (i)	Other provisions (to be specified)		
Note (ii)	_____	5	
	_____	6	
	_____	7	
	Total	8	
	5 + 6 + 7 same as 3 above		

Balance Sheet: Analysis of reserves

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Note ref.		As at the end of the year	As at the end of the previous year
Reserves			
Note (i)	Revaluation reserve	1	
Note (ii)			
Other reserves			
	Retained surplus (deficit)	2	
Note (i)	Other reserves (specify in table below)	3	
Note (ii)	Same as 8 below.		
	Total	4	
	2 + 3		

Notes

- Note (i) In respect of land and buildings or any other fixed assets of a Club which have been revalued, the amount of any surplus or deficit shall be separately disclosed under the heading Revaluation Reserve.
- Note (ii) Where any amount is transferred to or from any general or other reserve otherwise than for the purpose for which the reserve was established, and the reserves are shown as separate items, show (on a schedule attached to this page):
- (a) any amounts transferred to or from reserves during the year; and
 - (b) the source and application respectively of the amounts transferred.
- Note (iii) Show below the amounts of any separately specified reserves:

Note ref.		As at the end of the year	As at the end of the previous year
Note (ii)	Other reserves (to be specified)		
Note (iii)			
		5	
		6	
		7	
	Total	8	
	5 + 6 + 7 same as 3 above		

Revenue Account(s)

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Source Table Nos.
and Note refs.

As at the end
of the year

As at the end of
the previous year

Revenue

<i>Note (i)</i>	Turnover	<input type="text" value="1"/>	<input type="text"/>	<input type="text"/>
	Cost of sales	<input type="text" value="2"/>	<input type="text"/>	<input type="text"/>
	Operating and administration costs	<input type="text" value="3"/>	<input type="text"/>	<input type="text"/>
	Other income	<input type="text" value="4"/>	<input type="text"/>	<input type="text"/>
	Other charges	<input type="text" value="5"/>	<input type="text"/>	<input type="text"/>
<i>Note (ii)</i>	Surplus/or (deficit) on ordinary activities before taxation <input type="text" value="1"/> - <input type="text" value="2"/> - <input type="text" value="3"/> + <input type="text" value="4"/> - <input type="text" value="5"/>	<input type="text" value="6"/>	<input type="text"/>	<input type="text"/>
<i>Note (iii)</i>	Taxation	<input type="text" value="7"/>	<input type="text"/>	<input type="text"/>
	Surplus/or (deficit) on ordinary activities after taxation <input type="text" value="6"/> - <input type="text" value="7"/>	<input type="text" value="8"/>	<input type="text"/>	<input type="text"/>
<i>Note (iv)</i>	Extraordinary items	<input type="text" value="9"/>	<input type="text"/>	<input type="text"/>
	Surplus/or (deficit) for the financial year <input type="text" value="8"/> - <input type="text" value="9"/>	<input type="text" value="10"/>	<input type="text"/>	<input type="text"/>
	Transfer to/(or from) reserves	<input type="text" value="11"/>	<input type="text"/>	<input type="text"/>
	Retained surplus/or (deficit) brought forward	<input type="text" value="12"/>	<input type="text"/>	<input type="text"/>
	Retained surplus/or (deficit) carried forward <input type="text" value="10"/> - <input type="text" value="11"/> + <input type="text" value="12"/>	<input type="text" value="13"/>	<input type="text"/>	<input type="text"/>

Notes

- Note (i)* Detail on schedule attached to this page the method by which turnover stated is arrived at.
- Note (ii)* Detail on a schedule attached to this page the amount of:
- (a) Remuneration (including fees and expenses) paid to members of the Committee of Management
 - (b) Staff (including officers) salaries and wages
 - (c) Auditor's remuneration
 - (d) Depreciation
 - (e) Interest payable or similar charges showing separately how much consists of:
 - 1 interest on bank loans, overdrafts, mortgages or other loans wholly repayable within five years;
 - and 2 interest on each class of members' loans and deposits;
 - and 3 interest on other loans and mortgages
- Note (iii)* Detail on a schedule attached to this page the basis on which the charge for Corporation Tax and Income Tax is computed.
- Note (iv)* State separately and describe any extraordinary income, charges, the net of these two items and the tax on the net amount on a schedule attached to this page.

Secretary's Certificate

I certify that the information contained herein is to the best of my knowledge and belief, correct

Secretary's signature

Date

Auditor's Report

In accordance with section 38 of the Friendly Societies Act 1974

Date

Auditor's Signature

Profession

Address

Auditor's Signature (if necessary for second)

Profession (if necessary for second Auditor)

Address (if necessary for second Auditor)