

Trial Balance - Nicholson 32 Association - 31-Oct-21

A/C Type	Nom A/C	Description	Dr	Cr	L.Y. Total
<u>Equity</u>					
	280	Association's capital at start of year		8243.58	14376.19
				8243.58	
<u>Stock and Other Assets</u>					
	140	Reamer and wrench	100.00		100.00
	142	Stock of Rudder Parts	2313.99		2478.52
	144	Stock of regalia	646.36		682.36
				3060.35	
<u>Current Assets</u>					
	103	Cash - Current Account	2719.21		1331.13
	104	Cash - PayPal	1379.63		1002.48
	105	Cash on Deposit	2849.88		2849.62
	106	Cash - stripe	72.55		
	120	Debtors			165
			7021.27		
<u>Current Liabilities</u>					
	255	Subscriptions paid in advance			
			0.00	0.00	
<u>Revenues</u>					
	310	Subscriptions - BSO/Cash/Chq		1420.00	2707.20
	315	Subscriptions - Stripe		2830.00	255.00
	320	Subscriptions - PayPal		420.00	1080.00
	330	Regalia Sales		54.00	10
	340	Annual Dinner/AGM Balance		0.00	0
	360	Rudder Parts		208.50	152.00
	370	Other sales and income		25.50	0
	375	Donations to association		260.00	
	387	Interest on deposits		0.26	1.20
				5218.26	
<u>Cost of Sales</u>					
	410	Service Purchases	35.00		40.00
	420	Stock purchases	0.00		
	430	Non-stock purchases	25.50		0.00
	450	PayPal Commission	38.76		55.64
	455	Stripe Commission	76.39		8.70
	470	Other sundry expenses			
	499	Sales/subs returns			95.00
			175.65		
<u>Operational Expenses</u>					
	620	Car travel expenses	0.00		
	622	Postage and Telephone	924.86		678.62
	623	Sundry printing and stationery	0.00		11.00
	624	Bulletin Printing	1581.82		1538.82
	625	Newsletters Printing	366.00		955.00
	626	Advertising and Promotions	0.00		6447.70
	627	Presentations and Gifts	0.00		142.00
	629	Unallocated accrued expenses	0.00		0.00
	630	Committee meeting expenses	0.00		0.00
	635	Website operation cost	331.89		0.00
			3204.57		
			13461.84	13461.84	

Nicholson 32 Association - Receipts and Payments for Y.E. 31-Oct-2021

A/C Type	Nom A/C	Description	A/C Balance	Totals	L.Y. Total
<u>Revenues</u>					
	310	Subscriptions - BSO/Cash/Chq	1420.00		2707.20
	315	Subscriptions - Stripe	2830.00		255.00
	320	Subscriptions - PayPal	420.00		1080.00
	255	Subscriptions paid in advance			0
	330	Regalia Sales	54.00		10
	340	Annual Dinner/AGM Balance	0.00		0
	360	Rudder Parts	208.50		152.00
	370	Other sales and income	25.50		0
	375	Donations to association	260.00		
	387	Interest on deposits	0.26		1.20
	392	Refunds			
		Total Revenues:		<u>5218.26</u>	5435.29
<u>Cost of Sales</u>					
	410	Service purchases	35.00		40
	420	Stock purchases	0.00		0.00
	430	Non-stock purchases	25.50		0.00
	450	PayPal Commission	38.76		55.64
	455	Stripe Commission	76.39		8.70
	499	Sales returns			95.00
		Total Cost of Sales:		<u>175.65</u>	159.34
<u>Operational Expenses</u>					
	620	Car travel expenses			0
	622	Postage and Telephone	924.86		678.62
	623	Sundry printing and stationery	0.00		11.00
	624	Bulletin Printing	1581.82		1538.82
	625	Newsletters Printing	366.00		955.00
	626	Advertising and Promotions	0.00		6447.70
	627	Presentations and Gifts	0.00		142.00
	629	Unallocated accrued expenses	0.00		0.00
	630	Committee meeting expenses	0.00		0.00
	635	Website operation costs	331.89		
	750	Depreciation			0.00
		Total Operational Expenses:		<u>3204.57</u>	3690.82
		Retained income :		<u>1838.04</u>	
LY = 5767.08 -		Net excess or deficit :		<u>1838.04</u>	

Nicholson 32 Association - Balance sheet for year ending 31-Oct-21

A/C Type	Nom A/C	Description	A/C Balance	Totals	L.Y. Closing
<u>Equity</u>					
	280	Association's capital		8243.58	<u>14376.19</u>
		Total Equity :			
		Sub-total after equity :		8243.58	
<u>Stock and Other Assets</u>					
	140	Reamer and wrench	100.00		100.00
	142	Stock of Rudder Parts	2313.99		2478.52
	144	Stock of regalia	646.36		682.36
	150	Payments in advance			
		Total Stock and other assets :		<u>3060.35</u>	<u>3260.88</u>
		Sub-total after stock and other assets :		3060.35	
<u>Current Assets</u>					
	103	Cash - Current Account	2719.21		1331.13
	104	Cash - PayPal	1379.63		1002.48
	105	Cash on Deposit	2849.88		2849.62
	106	Cash - stripe	72.55		0
	120	Debtors			<u>165</u>
		Total current assets :		<u>7021.27</u>	<u>5183.23</u>
		Sub-total after current assets :		7021.27	
<u>Current Liabilities</u>					
	255	Subscriptions paid in advance	0.00		0.00
	260	Accruals	0.00		
	269	Accrued expenses	0.00		
		Total current liabilities:		<u>0.00</u>	<u>0.00</u>
		Sub-total after current liabilities :		7021.27	
		Total Assets :		<u>10081.62</u>	
	LY				
		5348.23	Working capital :	<u>7021.27</u>	
		8609.11	Net worth :	<u>10081.62</u>	