

Clayton-le-Moors Harriers

Independent Auditor's Report to the members of Clayton Le Moors Harriers

I have audited the income and expenditure statement and balance sheet for Clayton Le Moors Harriers for the year ended 30th June 2016, as set out below. The financial reporting framework that has been applied in their preparation is applicable under UK law and United Kingdom Accounting Standards for clubs and societies.

I have conducted the audit of the statements in order to express an opinion to the members on their preparation, presentation and to form an opinion as to whether the statements are presented fairly in accordance with United Kingdom Generally Accepted Accounting Practice.

In my opinion the financial statements:

- Give a true and fair view of the club's affairs at 30th June 2016 and its income for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Alex Cran ACMA, CGMA

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Clayton-le-Moors Harriers

General income and expenditure account for the year ending 30th June 2016

	<u>2015-16</u>	<u>2014-15</u>
<u>Income</u>		
Subscriptions	£ 8,079	£ 8,338
Donations	£ 70	£ -
Race promotions	£ 5,797	£ 5,150
FRA Relays	£ 15,960	£ -
Clothing sales	£ 2,545	£ 3,217
Socials sales	£ 995	£ 1,009
Advertising	£ -	£ 290
Bank interest	£ 4	£ 8
	£ 33,450	£ 18,012
 <u>Expenditure</u>		
EA fees	£ 4,745	£ 3,838
Race promotions	£ 3,874	£ 3,907
FRA Relays	£ 13,968	£ -
Donations	£ 1,042	£ 400
Clothing cost of sales	£ 2,165	£ 2,757
Clothing cost of free U23 vests	£ 60	£ -
Socials cost of sales	£ 1,063	£ 996
Race entries	£ 2,491	£ 2,190
Travel	£ 78	£ 358
Trophies & mementoes	£ 1,092	£ 1,031
Coaching & officials courses	£ 140	£ 62
Equipment	£ 143	£ 337
Newsletter	£ 666	£ 1,855
Website, stationery & insurance	£ 383	£ 220
Committee meetings & AGM	£ 395	£ 300
	£ 32,305	£ 18,250
 Surplus/deficit for the year	 £ 1,145	 -£ 239
	£ 33,450	£ 18,012

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Consolidated balance sheet

		<u>30/06/2016</u>	<u>30/06/2015</u>
<u>Assets</u>	Senior clothing stock	£ 3,094	£ 1,680
	Junior clothing stock	£ 672	£ 284
	Debtors and advance payments	£ 66	£ 1,070
	Cash at bank - club account	£ 6,199	£ 10,902
	Cash at bank - race accounts	£ 2,695	£ 2,542
		£ 12,726	£ 16,478
<u>Liability</u>	Creditors	£ 728	£ 3,439
		£ 11,998	£ 13,039
<u>Net assets</u>			
<u>Financed by</u>	Junior fund	-£ 506	£ 1,681
	Raised fund	£ 146	£ 146
	Retained surplus c/f from last year	£ 11,212	£ 11,450
	Surplus/deficit for this year	£ 1,145	-£ 239
		£ 11,998	£ 13,039

Senior clothing trading account for the year ending 30th June 2016

Sales		£	2,545
Opening stock	£		1,680
Plus: Purchases	£		3,778
Less: Closing stock	£		3,094
Cost of sales & free vests		£	2,365
Cost of free Junior vests		£	140
Cost of free U23 vests		£	60
Surplus/deficit for the year		£	380

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Junior (under 18) income and expenditure account for the year ending 30th June 2016

		<u>2015-16</u>	<u>2014-15</u>
<u>Income</u>			
Subscriptions		£ 248	£ 120
Donations		£ -	£ -
Training fees		£ 1,494	£ 1,834
Clothing sales		£ 1,189	£ 486
		£ 2,931	£ 2,440
 <u>Expenditure</u>			
EA fees		£ 892	£ 360
Training at SoS		£ 1,020	£ 559
Clothing cost of sales		£ 1,541	£ 353
Clothing cost of free vests		£ 455	£ 339
Awards Evening subsidy		£ 59	£ 71
Race entries		£ 272	£ 144
Prizes & mementoes		£ 599	£ 362
Coaching & officials courses		£ 140	£ -
Equipment		£ 139	£ 56
Newsletter		£ -	£ 88
		£ 5,118	£ 2,332
Surplus/deficit for the year		-£ 2,187	£ 108
		£ 2,931	£ 2,440

Junior (under 18) balance sheet

		<u>30/06/2016</u>	<u>30/06/2015</u>
<u>Assets</u>			
Clothing stock		£ 672	£ 284
Cash at bank - held in club account		-£ 1,224	£ 1,397
Debtors and advance payments		£ 46	
<u>Net assets</u>		-£ 506	£ 1,681
 <u>Financed by</u>			
Retained surplus c/f from last year		£ 1,681	£ 1,289
Surplus/deficit for this year		-£ 2,187	£ 392
		-£ 506	£ 1,681

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Junior clothing trading account for the year ending 30th June 2016

Sales		£	1,189
Opening stock	£	284	
Plus: Purchases	£	2,244	
Less: Closing stock	£	672	
Cost of sales & free vests		£	1,856
Cost of free vests		£	315
Surplus/deficit for the year		<u>£</u>	<u>352</u>