

The Basset Hound Club

<u>Income</u>	Notes	2022 £	2021 £
Subscriptions & membership		1,566.00	1,460.00
Memorabilia (incl The Scent)		117.00	4.00
Donations		0.00	200.00
Discover Dogs		232.00	232.00
Open Show Income (see Open Show I&E)		550.45	237.50
Champ Show Income (see Champ Show I&E)		1,320.75	1,892.50
Interest		87.76	4.27
Calendar		0.00	0.00
Seminar		0.00	100.00
Other		0.00	55.00
		<u>3,873.96</u>	<u>4,185.27</u>
Expenditure			
Newsletter & Yearbook costs (including calendar)		(1,048.70)	(853.26)
Postage/Administration		(211.06)	(156.92)
Insurance		(214.80)	(213.80)
Title Maintenance		0.00	(135.00)
Open Show (see Open Show I&E)		(646.22)	(430.59)
Championship Show (see Champ Show I&E)		(1,081.45)	(1,678.37)
Donations & Flowers		(842.50)	(200.00)
Crufts stand		(175.00)	0.00
Discover dogs		(232.00)	(232.00)
AGM & Meeting costs		0.00	(38.06)
Accountant		(55.00)	(70.00)
Website		0.00	(94.93)
Depreciation		0.00	(204.40)
Stock		0.00	0.00
Books		0.00	(61.75)
		<u>(4,506.73)</u>	<u>(4,369.08)</u>
NET SURPLUS/(DEFICIT)		<u>(632.77)</u>	<u>(183.81)</u>

The Basset Hound Club

Balance Sheet as at 31st December 2022

	Notes	2022 £	2021 £
<u>Fixed Assets</u>			
Tangible Fixed assets	2	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
<u>Current Assets</u>			
Stock	3	1,246.00	1,363.00
Debtors & Prepayments	4	557.20	585.00
Cash in Hand			
Deposit Account		37,258.25	30,342.47
NSB Account		9,783.96	9,774.86
Cash in Hand		72.25	
Current Account		<u>2,382.76</u>	<u>3,143.32</u>
		51,300.42	45,208.65
<u>Total Assets</u>			
		<u>51,300.42</u>	<u>45,208.65</u>
<u>Current Liabilities - amounts falling Due within one year</u>			
Creditors and Payments in advance	5	(2,196.19)	(2,308.77)
<u>Long Term Liabilities - amounts falling Due greater than one year</u>			
Branch accounts	6	(26,634.73)	(19,797.61)
<u>NET ASSETS</u>			
		<u><u>22,469.50</u></u>	<u><u>23,102.27</u></u>
<u>Financed By</u>			
Brought Forward		23,102.27	23,286.08
Income & Expenditure Account		<u>(632.77)</u>	<u>(183.81)</u>
		<u><u>22,469.50</u></u>	<u><u>23,102.27</u></u>

The Basset Hound Club

Notes to the Balance Sheet as at 31st December 2022

1) *Accounting Policies*

a) General Principles

The Financial Statements summarise the Basset Hound Club's transactions for the 2022 financial year and its position at the year end of 31st December 2022. It has been prepared in accordance with FRS102 and is intended to give a true and fair view of the financial position of The Basset Hound Club. The accounting convention adopted is Historic cost amended for Current Value where appropriate.

b) Accruals of Income and Expenditure

Activity is accounted for in the year it takes place, not simply when cash payments are made or received. In particular:

Fees and charges due are accounted for as income at the date they become due

Supplies are recorded as expenditure when they are consumed. If there is a gap between the date supplies are received and when they are consumed this will be carried as Stock on the Balance Sheet

Where income and expenditure have been recognised but cash has not yet been received or paid a debtor or creditor for the relevant amount will be recorded in the Balance Sheet.

2) *Tangible Fixed Assets*

	As at 1/1/2022	Additions	Impairment	Depreciation	As at 31/12/2022
Mats	0.00			0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

a) Mats are valued at historic cost and subject to depreciation on a straight line method over a period of 3 years.

b) Office equipment is now obsolete and as such has been impaired.

3) *Stock*

	2022	2021
The Scent held at cost		
Memorabilia items held at current value	1,246.00	1,363.00
Stamps		
	<u>1,246.00</u>	<u>1,363.00</u>

4) *Debtors & Prepayments*

	2022	2021
Other	92.20	0.00
Open Show & Ch Show License	140.00	95.00
Open Show Hall hire		190.00
Ch Show venue	150.00	300.00
KC Stand Crufts	175.00	
	<u>557.20</u>	<u>585.00</u>

5) *Creditors and Payments in Advance*

	2022	2021
Prepaid subs	(109.00)	(165.00)
Calendar	(1,028.19)	(853.26)
Other	(1,059.00)	(1,290.51)
	<u>(2,196.19)</u>	<u>(2,308.77)</u>

6) *Long term Liabilities*

	2022	2021
Branch accounts	<u>(26,634.73)</u>	<u>(19,797.61)</u>
	<u>(26,634.73)</u>	<u>(19,797.61)</u>

Championship Show 2022

	2022	2021
	£	£
<u>Income</u>		
Entries/catalogues	1,010.00	958.50
Raffle	136.00	51.00
Donations	23.00	
Meals/Refreshments	151.75	
	<u>1,320.75</u>	<u>1,009.50</u>
<u>Expenditure</u>		
	2022	2021
		£
catalogues, prize cards etc	(250.45)	(131.14)
venue	(400.00)	(375.00)
Meals/refreshments	(30.25)	(30.00)
license & KC costs	(74.00)	(30.00)
rosettes	(108.10)	(157.84)
Ch Show Prizes	(111.00)	(111.00)
Sundries	(20.00)	(3.49)
Judges Gifts	(87.65)	(20.00)
	<u>(1,081.45)</u>	<u>(858.47)</u>
Surplus/(Deficit)	<u>239.30</u>	<u>151.03</u>

BHC Open Show 2022

2022

2021

Income

Entries & catalogues	291.00	237.50
Donation	5.00	
Food	162.20	
Raffle	84.00	
Float		
	<u>542.20</u>	<u>237.50</u>

Expenses

£

Licence	(35.00)	(35.00)
Rosettes	(40.71)	(95.92)
Venue	(190.00)	(85.00)
catalogues,schedules etc	(225.01)	(183.17)
Food Expenses	(115.00)	
Judges Gift	(40.50)	(31.50)
	<u>(646.22)</u>	<u>(430.59)</u>
Surplus/(Deficit)	<u>(104.02)</u>	<u>(193.09)</u>