

Petanque England
Income and Expenditure Account
For the year ending December 31 2019

	Note	Dec 31 2019	Dec 31 2018	Variance	
		£	£	£	%
<u>Income</u>					
Club Registration Fees		5,600	5,960	-360	-6%
Membership Fees		58,988	54,235	4753	9%
Competition Entry Fees		8,335	7,000	1335	19%
Miscellaneous Income	1	2,927	4,930	-2002	-41%
Players Contribution		3,700	6,425	-2725	-42%
<u>Total Income</u>		79,551	78,550	1001	1%
<u>Expense</u>					
Cost of membership		4,174	5,086	-912	-18%
Competition Expenses	2	18,392	21,448	-3056	-14%
Travel and Meetings	3	53,387	45,160	8228	18%
Printing Postage and Stationery	4	409	1,017	-608	-60%
Insurance Expense		8,362	5,798	2564	44%
Miscellaneous Expense	5	2,679	4,391	-1712	-39%
Dues and Subscriptions		1,209	1,239	-31	-2%
Depreciation Expense		300	300	0	0%
Marketing and Advertising Costs		469	228	241	106%
Finance Costs		0	25	-25	-98%
Audit Fees		1,000	-	1000	n/m
Bad Debts			1,106	-1106	-100%
<u>Total Expense</u>		90,381	85,797	4583	5%
<u>Net Expenditure over Income.</u>		-£ 10,830	-£ 7,248	-3582	49%

Petangue England
Balance Sheet
For the year ending December 31 2019

		Dec 31 2019	Dec 31 2018	Variance	
		£	£	£	%
<u>Fixed Assets</u>	6	587	307	280	91%
<u>Current Assets</u>					
Cash at Bank - Current		19,494	20,798	-1304	-6%
- Deposit		31,630	30,794	836	3%
Sundry Debtors	7	9,671	13,809	-4138	-30%
<u>Total Current Assets</u>		<u>60,796</u>	<u>65,402</u>	-4606	-7%
<u>Less Current Liabilities</u>					
Sundry Creditors	8	8,896	564	8332	1477%
Accruals	9	35,292	37,119	-1827	-5%
<u>Total Current Liabilities</u>		<u>44,187</u>	<u>37,683</u>	6505	17%
<u>Net Assets</u>		<u>£ 17,195</u>	<u>£ 28,025</u>	-10831	-39%
<u>Represented by:</u>					
<u>Reserves</u>					
Retained Earnings -Brought Forward		28,025	35,273	-7248	-21%
Surplus for the period		-10,830	-7,248	-3582	49%
Retained Earnings Carried Forward		<u>£ 17,195</u>	<u>£ 28,025</u>	-10830	-39%

Petanque England

Notes to the Accounts

For the year ending December 31 2019

		Dec 31 2019	Dec 31 2018
		£	£
1)	<u>Miscellaneous Revenues</u>		
	Sponsorship and Donations	2,564	4,381
	Sale of Boules	0	19
	Training Courses	125	25
	Misc Revenues	239	505
		<u>2,927</u>	<u>4,930</u>
2)	<u>Competition Expenses</u>		
	Trophies	1,256	3,348
	Shirts and Kit	9,762	6,749
	Competition Prizes	7,374	11,351
		<u>18,392</u>	<u>21,448</u>
3a)	<u>Travel and Meeting Expenses (Natural Line Category)</u>		
	Mileage	7,406	6,612
	Train & Car Hire	2,198	2,970
	Hotel	21,840	17,838
	Subsistence	1,813	2,084
	Air fares	17,553	10,722
	Room Hire	2,024	3,935
	Home Nations	-	1,000
	Conference Calls	552	-
		<u>53,387</u>	<u>45,160</u>
3b)	<u>Travel and Meeting Expenses (By Class)</u>		
	Administration	4,645	7,396
	Coaching	2,263	319
	Espoirs Development	5,701	9,074
	Junior Development	10,346	8,486
	Womens Squad	11,561	5,969
	Mens Squad	7,808	8,672
	Veterans	5,627	0
	Playing - Domestic	699	1,000
	Organisers	2,144	1,515
	Umpiring	2,592	2,729
		<u>53,387</u>	<u>45,160</u>

Petanque England

Notes to the Accounts

For the year ending December 31 2019

		Dec 31 2019	Dec 31 2018
4)	<u>Printing Postage and Stationery</u>		
	Postage	252	730
	Stationery	19	108
	Printing	137	179
		<u>409</u>	<u>1,017</u>
5)	<u>Miscellaneous Expense</u>		
	Rent	1,779	1,630
	Repairs and Maintenance	572	1,408
	Miscellaneous Expense - Other	328	1,353
		<u>2,679</u>	<u>4,391</u>
6)	<u>Fixed Assets</u>		
	Trophies		
	Cost	1,501	1,501
	Additions	580	-
	Value C/fwd.	<u>2,081</u>	<u>1,501</u>
	Depreciation		
	Depreciation Bfwd	1,194	894
	Charge for the period	300	300
	Accumulated Depreciation	<u>1,494</u>	<u>1,194</u>
	Net Value	<u>587</u>	<u>307</u>
	<u>Sundry Debtors</u>		
	Accounts Receivable	8,410	4,766
	Less Provision	(640) -	1,111
	Net AR	<u>7,770</u>	<u>3,655</u>
	Prepayments	1,902	10,154
		<u>9,671</u>	<u>13,809</u>

The Trophies are being depreciated over 5 years on a straight line basis

Petanque England

Notes to the Accounts

For the year ending December 31 2019

		Dec 31 2019	Dec 31 2018
8)	<u>Sundry Creditors</u>		
	Accounts Payable	8,896	564
		<u>8,896</u>	<u>564</u>
9)	<u>Accruals</u>		
	Development Fund	23,449	23,449
	Misc Accrual	8,843	8,795
	Replace existing membership system	-	3,875
	Home Nations Accrual	3,000	1,000
		<u>35,292</u>	<u>37,119</u>
10)	<u>Function</u>		
	Administration	- 19,607	- 17,867
	Coaching	- 3,121	- 810
	Membership	61,645	54,648
	Espoirs Development	- 5,741	- 9,556
	Junior Development	- 10,064	- 5,104
	Ladies Squad	- 11,061	- 4,979
	Mens squad	- 7,525	- 7,657
	Veterans	- 5,279	
	Playing - Domestic	- 3,894	- 11,609
	Organisers	- 2,245	- 1,584
	Umpires	- 3,938	- 2,729
		<u>- 10,830</u>	<u>- 7,248</u>

Petanque England

Report of the Independent Examiner

I report on the accounts of Petanque England for the year ended 31 December 2019.

Respective responsibilities of the officers of Petanque England and reviewer

The officers of Petanque England are responsible for the preparation of the accounts. At present Petanque England has not got charitable status and therefore no statutory independent examination is required. However, I have been requested to undertake an overview of the records and comment accordingly

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of review

My examination includes a review of the accounts and supporting schedules, comparing them to the accounting records of the entity and to verify the assets held by Petanque England. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Reviewer's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that the accounts are materially misstated
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Bush

Mr Christopher Bush FCA
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Chartered Accountants
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24 April 2020