

Petanque England
Income and Expenditure Account
For the year ending December 31 2020

	Note	Dec 31 2020	Dec 31 2019	Variance	
		£	£	£	%
<u>Income</u>					
Club Registration Fees		5,750	5,600	150	3%
Membership Fees		47,805	58,988	-11183	-19%
Competition Entry Fees		3,020	8,335	-5315	-64%
Miscellaneous Income	1	1,225	2,927	-1702	-58%
Players Contribution		940	3,700	-2760	-75%
<u>Total Income</u>		58,740	79,551	-20810	-26%
<u>Expense</u>					
Cost of membership		2,981	4,174	-1193	-29%
Competition Expenses	2	4,321	18,392	-14070	-77%
Travel and Meetings	3	12,919	53,387	-40468	-76%
Printing Postage and Stationery	4	2,896	409	2487	608%
Insurance Expense		8,526	8,362	164	2%
Miscellaneous Expense	5	4,784	2,679	2106	79%
Dues and Subscriptions		1,119	1,209	-90	-7%
Depreciation Expense		300	300	0	0%
Marketing and Advertising Costs		300	469	-169	-36%
Professional Fees		3,160	-	3160	n/m
Finance Costs		(35)	0	-35	-7820%
Audit Fees		1,250	1,000	250	25%
<u>Total Expense</u>		42,522	90,381	-47858	-53%
<u>Net Expenditure over Income.</u>		16,218 -	10,830	27048	-250%

Petanque England
Balance Sheet
For the year ending December 31 2020

		Dec 31 2020	Dec 31 2019	Variance	
		£	£	£	%
<u>Fixed Assets</u>	6	287	587	-300	-51%
<u>Current Assets</u>					
Cash at Bank - Current		17,682	19,494	-1812	-9%
- Deposit		54,208	31,630	22578	71%
Sundry Debtors	7	11,832	9,671	2160	22%
<u>Total Current Assets</u>		83,722	60,796	22926	38%
<u>Less Current Liabilities</u>					
Sundry Creditors	8	2,706	8,896	-6190	-70%
Accruals	9	47,890	35,292	12598	36%
<u>Total Current Liabilities</u>		50,596	44,187	6408	15%
<u>Net Assets</u>		33,413	17,195	16218	94%
<u>Represented by:</u>					
<u>Reserves</u>					
Retained Earnings -Brought Forward		17,195	28,025	-10830	-39%
Surplus for the period		16,218	-10,830	27048	-250%
Retained Earnings Carried Forward		33,413	17,195	16218	94%

Petanque England
Notes to the Accounts
For the year ending December 31 2020

	Dec 31 2020	Dec 31 2019
	£	£
1) <u>Miscellaneous Revenues</u>		
Sponsorship and Donations	504	2,564
Training Courses	240	125
Misc Revenues	481	239
	<u>1,225</u>	<u>2,927</u>
2) <u>Competition Expenses</u>		
Trophies	42	1,256
Shirts and Kit	1,490	9,762
Entry fees	210	-
Competition Prizes	2,580	7,374
	<u>4,321</u>	<u>18,392</u>
3a) <u>Travel and Meeting Expenses (Natural Line Category)</u>		
Mileage	1,592	7,406
Train & Car Hire	206	2,198
Hotel	4,653	21,840
Subsistence	2,139	1,813
Air fares	3,780	17,553
Room Hire	550	2,024
Conference Calls	-	552
	<u>12,919</u>	<u>53,387</u>
3b) <u>Travel and Meeting Expenses (By Class)</u>		
Administration	844	4,645
Coaching	465	2,263
Espoirs Development	0	5,701
Junior Development	7,719	10,346
Womens Squad	0	11,561
Mens Squad	2,100	7,808
Veterans	0	5,627
Playing - Domestic	593	699
Organisers	396	2,144
Umpiring	801	2,592
	<u>12,919</u>	<u>53,387</u>

Petanque England
Notes to the Accounts
For the year ending December 31 2020

	Dec 31 2020	Dec 31 2019
4) <u>Printing Postage and Stationery</u>		
Postage	545	252
Stationery	325	19
Printing	2,026	137
	<u>2,896</u>	<u>409</u>
5) <u>Miscellaneous Expense</u>		
Rent	1,617	1,779
Repairs and Maintenance	192	572
Miscellaneous Expense - Other	3,020	328
	<u>4,828</u>	<u>2,679</u>
6) <u>Fixed Assets</u>		
<u>Trophies</u>		
Cost	2,081	1,501
Additions	-	580
Value C/fwd.	<u>2,081</u>	<u>2,081</u>
Depreciation		
Depreciation Bfwd	1,494	1,194
Charge for the period	300	300
Accumulated Depreciation	<u>1,794</u>	<u>1,494</u>
Net Value	<u>287</u>	<u>587</u>

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

7) <u>Sundry Debtors</u>		
Accounts Receivable	1,857	8,410
Less Provision	(640) -	640
Net AR	<u>1,217</u>	<u>7,770</u>
Prepayments	10,614	1,902
	<u>11,832</u>	<u>9,671</u>

Petanque England
Notes to the Accounts
For the year ending December 31 2020

	Dec 31 2020	Dec 31 2019
8) <u>Sundry Creditors</u>		
Accounts Payable	2,706	8,896
	<u>2,706</u>	<u>8,896</u>
9) <u>Accruals</u>		
Development Fund	23,113	23,449
Misc Accrual	21,777	8,843
Home Nations Accrual	3,000	3,000
	<u>47,890</u>	<u>35,292</u>
10) <u>Function</u>		
Administration	- 16,447	- 19,607
Coaching	- 1,399	- 3,121
Membership	48,869	61,645
Espoirs Development	- 60	- 5,741
Junior Development	- 8,768	- 10,064
Ladies Squad	-	11,061
Mens squad	- 1,329	- 7,525
Veterans	- 150	- 5,279
Playing - Domestic	- 2,827	- 3,894
Organisers	- 396	- 2,245
Umpires	- 1,274	- 3,938
	<u>16,218 -</u>	<u>10,830</u>