

**FROYLE NATURE CONSERVATION GROUP**

**ACCOUNTS FOR THE PERIOD  
31 AUGUST 2016 TO 17 MARCH 2017**

**FROYLE NATURE CONSERVATION GROUP**  
**ACCOUNTS FOR THE PERIOD 1 SEPTEMBER 2016 TO 17 MARCH 2017**

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Income & expenditure statement	1/9/16 - 17/3/17			19/2/15 - 31/8/16
	General funds £	Restricted funds £	Total funds £	Total funds £
<b>Revenue receipts</b>				
Subscriptions	153.00		153.00	228.00
Donations	72.65		72.65	269.00
Refreshment receipts	20.50		20.50	57.20
Raffle takings	90.00		90.00	116.00
Plant sales	75.00		75.00	88.00
Door entries	257.00		257.00	281.00
<b>Total income</b>	<b>668.15</b>		<b>668.15</b>	<b>1,039.20</b>
<b>Revenue expenditure</b>				
Plant hire		28.80	28.80	64.80
Hall hire	60.00		60.00	80.00
Meeting equipment hire	5.00		5.00	10.00
Food & drink	69.35		69.35	96.50
Donations to speakers	150.00		150.00	230.00
Speakers' expenses				8.80
Stationery	3.60		3.60	10.78
Insurance				114.97
<b>Total revenue expenditure</b>	<b>287.95</b>	<b>28.80</b>	<b>316.75</b>	<b>615.85</b>
<b>Surplus of income over expenditure</b>	<b>380.20</b>	<b>(28.80)</b>	<b>351.40</b>	<b>423.35</b>
<b>Capital receipts</b>				
Grant from East Hampshire District Council				20,000.00
<b>Total capital receipts</b>				<b>20,000.00</b>
<b>Capital expenditure</b>				
Contractors				18,000.00
Surveys				525.00
Planning fees				292.00
Plant hire				75.00
Fuel				10.76
Plantings				414.69
Depreciation of plant & equipment	5.58	28.00	33.58	55.99
<b>Total capital expenditure</b>	<b>5.58</b>	<b>28.00</b>	<b>33.58</b>	<b>19,373.44</b>
<b>(Deficit)/Surplus of capital receipts over expenditure</b>	<b>(5.58)</b>	<b>(28.00)</b>	<b>(33.58)</b>	<b>626.56</b>
<b>Overall surplus of income over expenditure</b>	<b>£374.62</b>	<b>(£56.80)</b>	<b>£317.82</b>	<b>£1,049.91</b>

**FROYLE NATURE CONSERVATION GROUP**  
**ACCOUNTS FOR THE PERIOD 1 SEPTEMBER 2016 TO 17 MARCH 2017**

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**Balance sheets**

	Notes	17 March 2017			31 August 2016		
		£ General funds	£ Restricted funds	£ Total funds	£ General funds	£ Restricted funds	£ Total funds
<b>Fixed assets</b>	7						
Plant & equipment		33.46	167.97	201.43		167.97	167.97
Less: depreciation		(5.58)	(83.99)	(89.57)		(55.99)	(55.99)
Net book value		<u>27.88</u>	<u>83.98</u>	<u>111.86</u>		<u>111.98</u>	<u>111.98</u>
<b>Total fixed assets</b>		<b><u>27.88</u></b>	<b><u>83.98</u></b>	<b><u>111.86</u></b>		<b><u>111.98</u></b>	<b><u>111.98</u></b>
<b>Current assets</b>							
Cash at bank		639.96	485.78	1,125.74	476.85	514.58	991.43
Petty cash		183.63		183.63			-
<b>Net current assets</b>		<b><u>823.59</u></b>	<b><u>485.78</u></b>	<b><u>1,309.37</u></b>	<b><u>476.85</u></b>	<b><u>514.58</u></b>	<b><u>991.43</u></b>
<b>TOTAL FUNDS</b>		<b><u>£851.47</u></b>	<b><u>£569.76</u></b>	<b><u>£1,421.23</u></b>	<b><u>£476.85</u></b>	<b><u>£626.56</u></b>	<b><u>£1,103.41</u></b>
<b>Represented by:</b>							
Capital introduced		53.50		53.50	53.50		53.50
Reserves	8	<u>797.97</u>	<u>569.76</u>	<u>1,367.73</u>	<u>423.35</u>	<u>626.56</u>	<u>1,049.91</u>
<b>TOTAL FUNDS</b>		<b><u>£851.47</u></b>	<b><u>£569.76</u></b>	<b><u>£1,421.23</u></b>	<b><u>£476.85</u></b>	<b><u>£626.56</u></b>	<b><u>£1,103.41</u></b>

Approved on behalf of the Committee by:

**Barry Clark**

*Barry Clark*

**Jonathan Pickering**

*Jonathan Pickering*

**Date:**

*9 September 2017*

**Basis of accounting**

1. The Froyle Nature Conservation Group is an unincorporated association formed by the combination of the Froyle Wildlife Group and Froyle Walks & Talks. These accounts have been prepared consistently with those of the prior period, ie as if the Group were constituted as a Community Interest Company, into which it was intended that the Group would be converted.
2. The accounts cover the period from 1 September 2016 until 17 March 2017, on which date the Group transferred its entire activities and assets to a newly-formed Charitable Incorporated Organisation, Froyle Wildlife, in exchange for it assuming all the Group's liabilities.
3. The accounts have been prepared on a Receipts and Payments basis, as agreed by the Committee.
4. In accordance with recommended practice, the gross income and expenditure for various ancillary activities have been shown in the accounts, rather than the net figures, which are as follows:

	£
Refreshment receipts	20.50
Cost of food & drink	<u>(69.35)</u>
Net expenditure on refreshments	<u>£48.85</u>

5. The restricted funds represent the balance of a grant from East Hampshire District Council for the creation of a wildlife pond on the Froyle Park Estate remaining after the expenditure incurred to date. The remaining funds may only be used for the future maintenance, upkeep and improvement of the wildlife pond. All pond-related activities have been treated as on capital account.
6. The purchase cost of fixed assets is written off over a period of three years on a straight line basis.
7. **Fixed assets**

	17 March 2017			31 August 2016		
	£	£	£	£	£	£
	General funds	Restricted funds	Total funds	General funds	Restricted funds	Total funds
<i>Cost</i>						
Opening balance		167.97	167.97			
Acquisitions	33.46	-	33.46		167.97	167.97
Closing balance	<u>33.46</u>	<u>167.97</u>	<u>201.43</u>		<u>167.97</u>	<u>167.97</u>
<i>Depreciation</i>						
Opening balance		55.99	55.99			
Charge for year	5.58	28.00	33.58		55.99	55.99
Closing balance	<u>5.58</u>	<u>83.99</u>	<u>89.57</u>		<u>55.99</u>	<u>55.99</u>
<b>Opening net book value</b>		<u><b>£111.98</b></u>	<u><b>£111.98</b></u>			
<b>Closing net book value</b>	<u><b>£27.88</b></u>	<u><b>£83.98</b></u>	<u><b>£111.86</b></u>		<u><b>£111.98</b></u>	<u><b>£111.98</b></u>

## NOTES TO THE ACCOUNTS FOR THE PERIOD 1 SEPTEMBER 2016 TO 17 MARCH 2017

8. Reserves

	17 March 2017			31 August 2016		
	£	£	£	£	£	£
	General funds	Restricted funds	Total funds	General funds	Restricted funds	Total funds
Opening balance	423.35	626.56	1,049.91			
Revenue surplus/(deficit)	380.20	(28.80)	351.40	423.35		423.35
Capital surplus/(deficit)	(5.58)	(28.00)	(33.58)		626.56	626.56
Overall surplus/(deficit)	374.62	(56.80)	317.82	423.35	626.56	1,049.91
Closing balance	<b>£797.97</b>	<b>£569.76</b>	<b>£1,367.73</b>	<b>£423.35</b>	<b>£626.56</b>	<b>£1,049.91</b>