

NDTC - Income & Expenditure Summary
Year Ended 31st December

Awaiting Independent Examination at 01/05/2008

	2007			2006		
Income						
Membership Fees	10,906.00			8,746.00		
Training Fees	12,690.90			10,780.00		
Bank Interest	116.83			83.83		
Donations	<u>573.40</u>	24,287.13		<u>570.30</u>	20,180.13	
Expenditure						
<u>Operations</u>						
Rent & Rates	-1,866.53			-1,879.71		
Insurance	-1,154.90			-1,143.90		
Electricity (See Note 8)	-708.00			-708.00		
Trade Waste	-180.48			-169.91		
General Maintenance	-904.92			-752.57		
Equipment Purchases	-858.86			-1,176.33		
Training Courses				-250.00		
Cleaning	<u>-312.75</u>	-5,986.44		<u>-378.00</u>	-6,458.42	
<u>Administration</u>						
Printing, Postage & Stationery	-946.64			-710.86		
Office Equipment	-339.85					
KC Expenses	-334.47			-314.30		
Accountancy (See Note 6)				-282.00		
Publications	-81.00			-81.00		
Trophies + Engraving	-321.71			-583.35		
Advertising / Brochures	-236.08			-199.77		
Misc	<u>-711.22</u>	-2,970.97	-8,957.41	<u>-543.96</u>	-2,715.24	-9,173.66
Surplus/(Deficit) from Training activities			£ 15,329.72			£ 11,006.47
Exceptional Expenditure (See Note 7)						
Expenditure of long-term benefit						
Income from Sale of Container			-23,783.40			-130.00
			600.00			
Events / Promotions	<u>Income</u>	<u>Expend</u>	<u>Profit/(Loss)</u>	<u>Income</u>	<u>Expend</u>	<u>Profit/(Loss)</u>
Kitchen Facility	5,108.78	-3,314.02	1,794.76	3,563.87	-1,864.46	1,699.41
Clothing (See Note 9)	638.00	-870.92	-232.92	1,083.00	-1,455.87	-372.87
Keyrings, Badges, Muzzles, etc	102.69	-155.70	-53.01	65.30		65.30
Presentation Night	748.00	-641.16	106.84	728.00	-630.05	97.95
Raffles	173.00	-123.53	49.47	194.70	-57.63	137.07
Skittles Evenings	1,044.00	-922.00	122.00	135.00		135.00
Quiz Night	754.00	-631.72	122.28	704.84	-545.00	159.84
Open Obedience Show	3,210.66	-2,720.83	489.83			
Nuneaton Flyers Shows	4,740.00	-4,609.46	130.54			
Funday				770.65	-87.45	683.20
Other Events		-295.00	-295.00			
	<u>16,519.13</u>	<u>-14,284.34</u>	2,234.79	<u>7,245.36</u>	<u>-4,640.46</u>	2,604.90
Sponsor Events / Donations						
Companion Dog Show	1,317.81	-176.33	1,141.48	981.70	-101.41	880.29
Down Stay	1,661.38		1,661.38	312.50		312.50
Donations		-3,035.00	-3,035.00		-1,660.00	-1,660.00
	<u>2,979.19</u>	<u>-3,211.33</u>	-232.14	<u>1,294.20</u>	<u>-1,761.41</u>	-467.21
Surplus/(Deficit) during accounting year			£ -5,851.03			£ 13,014.16
Opening Cash & Bank Balances at 1st January			36,692.86			20,649.64
Closing Cash & Bank Balances at 31st December			<u>£ 30,841.83</u>			<u>£ 33,663.80</u>

(See Notes 1+2)

Closing Cash & Bank Balance Details	2007		2006	
NDTC - Current a/c	7,972.20		5,283.58	
NDTC - Deposit a/c	22,162.61		28,351.07	
NDTC - Show a/c	391.46	30,526.27	2,901.63	36,536.28
Cash in Hand	57.59		29.15	
Fly-ball Retention	257.97	315.56	127.43	156.58
		<u>£ 30,841.83</u>		<u>£ 36,692.86</u>

Notes to Accounts

- 1 The Cash & Bank Balances from the 2006 published accounts were understated by monies retained for the Obedience and Fly-ball Shows (£2901.63 and £127.43 respectively - Total £3029.06)
- 2 The summary funds movements for 2007 are therefore restated as:

Opening Balance 2007	36,692.86	(£33,663.80 + £3,029.06 correction)
Deficit, as reported above	<u>-5,851.03</u>	
Closing Balance 2007	<u>£ 30,841.83</u>	
- 3 Inclusive of all Activities and Events, total Income & Expenditure can be viewed as

	<u>2007</u>
Income	44,385.45
Expenditure	<u>-50,236.48</u>
Deficit, as reported above	<u>£ -5,851.03</u>
- 4 For comparative purposes only, the 2006 accounts have been reconstructed from previously published data. This may not represent directly comparative costs under some categories.
- 5 See attached Cost Breakdown Analysis for further details of itemised expenditure
- 5a Accountancy Fees that should have been incurred from preparation of the 2006 Accounts were not submitted by the accountants (Stewart, Fletcher & Barrett) and will now be reported in 2008.
- 6 Unlike 2006, accruals for such expenditure have been excluded as they do not form part of an Income & Expenditure Analysis and are not considered significant
- 7 The following expenditure was incurred for items of a long term nature

Toilet/Storage Building	19,964.35	(Further details attached)
UPVC Windows + Surrounds	2,040.00	
UPVC Guttering	725.00	
Fencing	1,054.05	
	<u>£ 23,783.40</u>	
- 8 Electricity is paid by monthly Direct Debit that has remained the same over the 2 years data shown. No under/over allowance is reported for any variation in actual to estimated electricity usage.
- 9 In December 2007 £323 was spent purchasing coats for resale of which it is estimated that £200 represented unsold stock. In 2006 some clothing was purchased for club use for which separate information was unavailable