

- | | | | |
|--------------------|----------------|---------------------|----------------|
| | \$ | | \$ |
| Balance b/fwd | 5 950 | Clubhouse | 65 000 |
| Subscriptions | 17 600 | Equipment | 7 400 |
| Restaurant sales | 62 100 | Wages | 23 400 |
| Loans from members | 60 000 | Equipment repairs | 4 320 |
| | | Restaurant supplies | 35 500 |
| | | Annual dance | 3 750 |
| | | General expenses | 5 420 |
| | | Balance c/fwd | 860 |
| | <u>145 650</u> | | <u>145 650</u> |

| | 31 October 2004 | 31 October 2005 |
|---|--------------------|--------------------|
| | \$ | \$ |
| Subscriptions in arrears | 550 | 650 |
| Subscriptions in advance | 100 | 450 |
| Restaurant stock | 6 390 | 7 520 |
| Restaurant creditors | 4 235 | 4 785 |
| Annual dance costs owing | 50 | 125 |
| Clubhouse at cost | | 65 000 |
| Equipment at cost | 8 000 | 15 400 |
| Loan from members | | 60 000 |
| Provision for depreciation on equipment | 2 000 | ? |

(a) Calculate the Club's accumulated fund at 1 November 2004.

.....[4

[20]