

14 Subscriptions received by a sports club were as follows.

	received year ended 31 December		
	2008 \$	2009 \$	2010 \$
for membership in the year ended 31 December			
2008	1900	100	—
2009	300	2100	400
2010	—	200	2500

Note: all subscriptions for 2009 are included above.

A receipts and payments account and an income and expenditure account have been prepared for the year ended 31 December 2009.

What are the amounts of membership subscriptions shown in the receipts and payments account and the income and expenditure account for 2009?

	receipts and payments account \$	income and expenditure account \$
A	2100	2100
B	2400	2100
C	2400	2800
D	2800	2400