In the books of **Moonstar Leisure Club**:

**Susbcriptions**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2018 |  | **RM** | 2018 |  | **RM** |
| Jn 1 | Balance b/d | 350 | Jn 1 | Balance b/d | 420 |
| Dc31 | Income and Expenditure | 5,470 | Dc31 | Bank | 5,250 |
| 31 | Balance c/d | 280 | 31 | Subscriptions Debts | 30 |
|  |  |  | 31 | Balance c/d | 400 |
|  |  | 6,100 |  |  | 6,100 |
| 2019 |  |  | 2019 |  |  |
| Jn 1 | Balance b/d | 280 | Jn 1 | Balance b/d | 400 |
|  |  |  |  |  |  |

Moonstar Leisure Club

**Cafeteria Trading Account**

For The Year Ended 31 December 2018

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| Takings |  | 2,300 |
| **Less: Cost of Sales** |  |  |
| Purchases | 1,080 |  |
| Less: Closing Inventory | (250) | (830) |
| **Gross Profit** |  | 1,470 |
| ***Less:* Expenses** |  |  |
| Wages of Waiter |  | (450) |
| **Profit on Cafeteria** |  | 1,020 |
|  |  |  |

Moonstar Leisure Club

**Income and Expenditure Account**

For The Year Ended 31 December 2018

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| **Income** |  |  |
| Subscriptions |  | 5,470 |
| Life Membership Subscriptions |  | 875 |
| Profit on Cafeteria |  | 1,020 |
| Donation Receipts |  | 1,300 |
|  |  | 8,665 |
| ***Less:* Expenditure** |  |  |
| Subscription Debts | 30 |  |
| Insurance Expenses | 1,200 |  |
| Charity Donation | 500 |  |
| Secretary Honorarium | 800 |  |
| Repairs and Maintenance of Clubhouse | 1,430 |  |
| Printing and Stationery | 510 |  |
| Sundry Expenses | 60 |  |
| Depreciation on Reference Books | 170 |  |
| Depreciation on Sports Equipment | 1,200 |  |
| Loss on Disposal of Sports Equipment | 1,500 | (7,400) |
| **Surplus** |  | 1,265 |
|  |  |  |

**Workings:**

**Cafeteria Accounts Payable**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2018 |  | **RM** | 2018 |  | **RM** |
| Dc31 | Bank | 600 | Dc31 | Income and Expenditure | 1,080 |
| 31 | Balance c/d | 480 |  |  |  |
|  |  | 1,080 |  |  | 1,080 |
|  |  |  | 2019 |  |  |
|  |  |  | Jn 1 | Balance b/d | 480 |
|  |  |  |  |  |  |