**2022 Chung Ling (Private) High School Paper 2 Question 6**

The Receipts and Payments Account of Yu Yun Sport Club as at 31 August 2022 was as follow:

|  |  |  |  |
| --- | --- | --- | --- |
| **Receipts** | **RM** | **Payment** | **RM** |
| Subscriptions | 13,500 | General Expenses | 1,800 |
| Entrance Fees | 5,800 | Tennis Competition expenses | 770 |
| Tennis Competition registration fees | 1,600 | Repairs to club house | 1,350 |
| Locker rental | 5,300 | Newspaper and Magazine | 630 |
| Restaurant Takings | 20,000 | Insurance expenses | 240 |
|  |  | Stationery Expenses | 540 |
|  |  | New Sport Equipment | 4,000 |
|  |  | Payments to restaurant suppliers | 5,800 |

**Additional information:**

1. **1 September 2021 31 August 2022**

**RM RM**

Restaurant Inventory 800 350

Club House 60,000 60,000 Sport Equipment 7,800 10,000

Bank 27,000 ?

Overdue Subscriptions 1,000 - Unexpired Subscriptions 200 300

Fixed Deposit 5,000 5,000

Outstanding general expenses 50 120

Repairs to club house in arrears - 500

Unused Stationery 80 100

1. Insurance had been paid for one year until 30 November 2022.
2. Interest on fixed deposit was 5% per annum.
3. Entrance fees to be treated as capital expenditure.

**You are required to prepare:**

1. Subscriptions Account;
2. Restaurant Trading Account for the year ended 31 August 2022;
3. Income and Expenditure Account for the year ended 31 August 2022.