

## Clubs and societies

**J11/21**

4 The accounts maintained by clubs and societies often use different terms to those used by businesses.

REQUIRED

(a) Complete the following table to name the equivalent term used by a club or society which does not operate any trading activities.

|       | Business            | Club or society |
|-------|---------------------|-----------------|
| (i)   | Income statement    |                 |
| (ii)  | Profit for the year |                 |
| (iii) | Capital             |                 |

[3]

The Muara Swimming Club was formed some years ago. It has 60 members who each pay an annual subscription of \$90.

On 1 March 2010 the Muara Swimming Club had a balance at bank of \$3 450.

The treasurer provided the following information relating to the year ended 28 February 2011.

All receipts were paid into the bank and all payments were made by cheque.

|                                      |       |       |
|--------------------------------------|-------|-------|
|                                      | \$    | \$    |
| Subscriptions received from members: |       |       |
| for the year ended 28 February 2010  | 270   |       |
| for the year ended 28 February 2011  | 5 400 |       |
| for the year ending 29 February 2012 | 180   | 5 850 |
| Proceeds of sale of old equipment    |       | 890   |
| Purchase of new equipment            |       | 1 200 |
| Receipts from swimming competition   |       | 780   |
| Expenses of swimming competition     |       | 645   |
| Rent of premises                     |       | 1 690 |
| General expenses                     |       | 732   |
| Insurance                            |       | 496   |
| Loan from Swim-for-all               |       | 1 000 |

REQUIRED

(b) Prepare the receipts and payments account of the Muara Swimming Club for the year ended 28 February 2011. Balance the account and bring down the balance on 1 March 2011.



**J12/21**

4 The Dhavari Sports Club was formed some years ago. After the preparation of the income and expenditure account for the year ended 31 March 2012 the following balances remained on the books.

|   | \$     |
|---|--------|
| Accumulated fund at 1 April 2011              | 60 000 |
| Premises at cost                              | 70 000 |
| Sports equipment at valuation at 1 April 2011 | 13 000 |
| Bank overdraft                                | 1 400  |
| Inventory of club shop                        | 8 500  |
| Trade payables for shop supplies              | 4 300  |
| Subscriptions owing by members                | 1 500  |
| Loan repayable 1 January 2015                 | 10 000 |
| Surplus for the year                          | 17 400 |

The following errors were then discovered:

- 1 Petty cash, \$200, had been omitted from the list of balances.
- 2 The equipment should have been revalued on 31 March 2012. The estimated value at that date was \$11 600.
- 3 The bank statement for January 2012 showed bank charges of \$150. These had not been entered in the accounting records.
- 4 No adjustment had been made for insurance prepaid at 31 March 2012, amounting to \$300.
- 5 The income and expenditure account included subscriptions, \$600, which relate to the following financial year.
- 6 The total of the expenditure in the income and expenditure account had been overcast by \$100.

**REQUIRED**

(a) Explain how the accumulated fund of the Dhavari Sports Club has arisen.

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(b) Calculate the corrected surplus for the year ended 31 March 2012.

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(d) Explain why the purchase of the new equipment will **not** be entered in the Club's income and expenditure account for the year ended 31 July 2012.

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(e) Explain why the total amount paid for insurance will **not** be entered in the Club's income and expenditure account for the year ended 31 July 2012.

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The Parnell Sports Club has a shop which sells sports equipment. Members select goods from a catalogue and the goods are then ordered from the supplier. No inventory is held by the club.

All sales are made on cash terms. All purchases are made on credit terms.

The amount owing to suppliers on 1 August 2011 was \$750. The amount owing on 31 July 2012 was \$670.

REQUIRED

(f) Calculate the purchases for the year ended 31 July 2012. Your answer may be in the form of an arithmetic calculation or a ledger account.

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(g) Calculate the profit of the shop for the year ended 31 July 2012.

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**N13/11**

5 The Top Shot Badminton Club provided the following information about its assets and liabilities.

|  | At 1 August 2012 | At 31 July 2013 |
|--|------------------|-----------------|
|  | \$               | \$              |
| Equipment at valuation                   | 6 200            | 8 100           |
| Inventory of refreshments                | 400              | 480             |
| Amounts due to suppliers of refreshments | 150              | -               |
| Bank account                             | 2 690 Dr         | 1 420 Dr        |
| Subscriptions in arrears                 | 60               | 40              |
| Subscriptions in advance                 | 70               | 10              |
| Accumulated fund                         | 9 130            | ?               |

The receipts and payments account of the club for the year ended 31 July 2013 showed the following.

|                           | \$    |
|---------------------------|-------|
| <b>Receipts</b>           |       |
| Sales of refreshments     | 5 200 |
| Subscriptions             | 3 100 |
| <b>Payments</b>           |       |
| Suppliers of refreshments | 2 800 |
| Purchases of equipment    | 3 800 |
| Rent                      | 1 400 |
| Wages                     | 1 200 |
| Other costs               | 370   |

Irrecoverable subscriptions of \$50 were written off during the year.

- (a) Prepare the subscriptions account for the year ended 31 July 2013. Balance the account and bring down the balances on 1 August 2013.

| Subscriptions Account |         |    |      |         |    |
|-----------------------|---------|----|------|---------|----|
| Date                  | Details | \$ | Date | Details | \$ |
|                       |         |    |      |         |    |
|                       |         |    |      |         |    |
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[7]





- (c) The first column in the table below gives a term used in the financial statements of a sole trader. Complete the table by entering in the second column the equivalent term in the financial statements of a club or society.

| Sole trader         | Club or society |
|---------------------|-----------------|
| Capital             |                 |
| Profit for the year |                 |
| Loss for the year   |                 |

[3]

- (d) Complete the table below. Put two ticks (✓) in each row to indicate whether the item would appear on the debit side or credit side of the receipts and payments account or the income and expenditure account. The first one has been completed as an example.

|                                  | Debit | Credit | Receipts and payments account | Income and expenditure account |
|----------------------------------|-------|--------|-------------------------------|--------------------------------|
| Depreciation charge              | ✓     |        |                               | ✓                              |
| Proceeds of sale of equipment    |       |        |                               |                                |
| Loss on disposal of equipment    |       |        |                               |                                |
| Unpaid subscriptions written off |       |        |                               |                                |
| Purchase of new equipment        |       |        |                               |                                |
| Profit on sale of refreshments   |       |        |                               |                                |

[10]

Speedy Runners Sports Club provided the following information.

|  |       |
|--|-------|
|  | \$    |
| Payments made to suppliers of refreshments for the year ended 31 December 2013 | 2 480 |
| Amounts owing to suppliers for refreshments                                    |       |
| - at 31 December 2012  | 200   |
| - at 31 December 2013  | 220   |

REQUIRED

- (e) Complete the income statement (trading account) below.

Speedy Runners Sports Club  
Income Statement (Trading Account) for the year ended 31 December 2013

|                         |     |       |
|-------------------------|-----|-------|
|                         | \$  | \$    |
| Revenue                 |     | 6 150 |
| Inventory – 1 January   | 380 |       |
| Purchases               |     |       |
| Inventory – 31 December |     |       |
| Cost of sales           |     |       |
| Gross profit            |     | 3 610 |

[5]

(f) Explain why there are no drawings in a club or society.

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(g) Explain what is meant by the accounting policy of comparability.

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[Total: 25]

**J14/22**

**4** The Valley Football Club had the following assets and liabilities on 1 February 2013.

|                               |              |                      |
|-------------------------------|--------------|----------------------|
|                               | \$           | \$                   |
| Equipment at book value       | 12 400       |                      |
| Insurance prepaid (1 month)   | 20           |                      |
| Subscriptions outstanding     | 192          |                      |
| Bank                          | <u>3 492</u> | 16 104               |
| Subscriptions paid in advance | 384          |                      |
| Rent and rates accrued        | <u>320</u>   | <u>704</u>           |
| Accumulated fund              |              | <u><b>15 400</b></u> |

During the year ended 31 January 2014 the receipts and payments of the Club were:

|                      |       |   |       |
|----------------------|-------|---|-------|
| Receipts             | \$    | Payments                                | \$    |
| Subscriptions        | 9 216 | Competition expenses                    | 394   |
| Competition receipts | 877   | General expenses                        | 4 271 |
|                      |       | Rent and rates                          | 4 160 |
|                      |       | Insurance (15 months to<br>31 May 2014) | 300   |
|                      |       | Equipment                               | 2 000 |

Additional information

- 1 Equipment is being depreciated at 20% per annum on the book value of equipment held at the end of each financial year.
- 2 The club has 100 members. The annual subscription is \$96.

On 31 January 2014:

- 5 members still owed their subscription for the current year
- 3 members had paid their subscription for the year ending 31 January 2015.

**REQUIRED**

- (a) Prepare the subscriptions account for the year ended 31 January 2014. Balance the account and bring down the balances on 1 February 2014.

Valley Football Club  
Subscriptions account

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
|      |         |    |      |         |    |
|      |         |    |      |         |    |
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[7]

- (b) Prepare the income and expenditure account of the Valley Football Club for the year ended 31 January 2014.

Valley Football Club  
Income and Expenditure Account for the year ended 31 January 2014

|  | \$ | \$ |
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[11]

- (c) State the amount of the accumulated fund on 31 January 2014.

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- (d) Explain to a member of the club why the accumulated fund cannot be distributed among the club members in the form of dividend.

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 .....  
 .....[2]

[Total: 21]

**N14/22**

3 The Leeford Athletics Club was formed some years ago.

The club has 100 members. The annual subscription is \$120.  
 The club rents a clubhouse. The monthly rent is \$300.

The following information was available on 1 November 2013.

|                                       |       |
|---------------------------------------|-------|
|                                       | \$    |
| Accumulated fund                      | 9 510 |
| Equipment at book value               | 8 300 |
| 4% Bank loan                          | 2 000 |
| Cash at bank                          | 4 590 |
| Insurance prepaid to 30 November 2013 | 120   |
| Clubhouse rent accrued                | 300   |
| Subscriptions prepaid                 | 1 200 |

The amounts received and paid during the year ended 31 October 2014 were as follows.

|   |       |
|---|-------|
|   | \$    |
| Subscriptions for the year ended 31 October 2014      | 7 920 |
| Purchase of new equipment                             | 4 000 |
| Proceeds of sale of old equipment (book value \$2200) | 1 500 |
| General expenses                                      | 9 310 |
| Loan interest paid                                    | 400   |
| Rent of clubhouse                                     | 4 500 |
| Net receipts from open day                            | 770   |
| Bank charges  | 30    |

All receipts were paid into the bank and all payments were made by cheque.

**REQUIRED**

- (a) Write up the subscriptions account for the year ended 31 October 2014. Balance the account and bring down the balance on 1 November 2014.

Leeford Athletics Club  
Subscriptions account

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
|      |         |    |      |         |    |
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[5]

- (b) State the section of the statement of financial position on 31 October 2014 in which the balance of the subscriptions account would appear.

.....[1]

- (c) Prepare the receipts and payments account of the Leeford Athletics Club for the year ended 31 October 2014.

Leeford Athletics Club  
Receipts and Payments Account for the year ended 31 October 2014

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
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[10]

- (d) Complete the table below to show the amount charged in the income and expenditure account for the year ended 31 October 2014. Give a reason for your answer in each case. The first one has been completed as an example.

| Item              | \$  | Reason   |
|-------------------|-----|--|
| Loan interest     | 800 | The accruals (matching) principle is applied. The amount owing at the year end is added to the amount paid to obtain the expense for the year. |
| Sale of equipment |     |  |
| Rent of clubhouse |     |  |

[6]

[Total: 22]

### J15/13

- 6 The Healthy Ways Sports Club provided the following information.

|                                     | At 31 December 2013 | At 31 December 2014 |
|-------------------------------------|---------------------|---------------------|
|                                     | \$                  | \$                  |
| Subscriptions in advance            | 100                 | 50                  |
| Subscriptions in arrears            | 350                 | 500                 |
| Trade payables for café supplies    | 590                 | 820                 |
| Inventory of café supplies          | 600                 | 800                 |
| Sports equipment at valuation       | 18 700              | 20 100              |
| Accrued wages for sports club staff | -                   | 300                 |

Receipts and payments during the year ended 31 December 2014

| Receipts                         | \$     |
|----------------------------------|--------|
| Subscriptions received           | 19 100 |
| Café receipts                    | 4 900  |
| Payments                         |        |
| Café supplies                    | 3 710  |
| New sports equipment             | 4 600  |
| Staff wages – café               | 1 800  |
| – sports club                    | 7 200  |
| Rent and insurance – sports club | 4 800  |
| Sundry expenses – sports club    | 1 850  |

### REQUIRED

- (a) Prepare the subscriptions account for the year ended 31 December 2014. Balance the account and bring down the balances on 1 January 2015.

Healthy Ways Sports Club  
Subscriptions account

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
|      |         |    |      |         |    |
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[6]

- (b) Prepare the total trade payables account for the year ended 31 December 2014 to determine the café purchases.

Healthy Ways Sports Club  
Total trade payables account

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
|      |         |    |      |         |    |
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[4]

Ahsan Zarif, TCS <PAF Chapter>

(c) Prepare the café income statement for the year ended 31 December 2014.

Healthy Ways Sports Club  
Café Income Statement for the year ended 31 December 2014

|  | \$ | \$ |
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[6]



**N15/23**

**5** The treasurer of the Hills Road Youth Club provided the following information at the end of the financial year on 31 October 2015.

|   |   |            |            |
|---|---|------------|------------|
| 1 | Receipts during the year                            |            | \$         |
|   | Subscriptions                                       |            | 6 180      |
|   | Sale of refreshments                                |            | 3 100      |
| 2 | Payments during the year                            |            |            |
|   | Purchase of refreshments                            |            | 2 650      |
|   | Purchase of equipment                               |            | 2 000      |
|   | Repairs to equipment                                |            | 220        |
|   | Insurance for 15 months to 31 January 2016          |            | 1 350      |
|   | Rent of premises for 11 months to 30 September 2015 |            | 1 430      |
|   | General expenses                                    |            | 2 540      |
| 3 | Other information                                   |            |            |
|   |   | 1 November | 31 October |
|   |   | 2014       | 2015       |
|   |   | \$         | \$         |
|   | Subscriptions paid in advance                       | 450        | 270        |
|   | Subscriptions accrued                               | 360        | –          |
|   | Inventory of refreshments                           | 280        | 310        |
|   | Equipment at valuation                              | 6 000      | 6 800      |

There were no sales of equipment during the year.

**REQUIRED**

**(a)** Calculate the subscriptions for the year ended 31 October 2015.

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- (b) Prepare the refreshments income statement for the year ended 31 October 2015.

Hills Road Youth Club  
Refreshments Income Statement for the year ended 31 October 2015

|  | \$ | \$ |
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[5]

- (c) Prepare the income and expenditure account for the year ended 31 October 2015.

Hills Road Youth Club  
Income and Expenditure Account for the year ended 31 October 2015

|  | \$ | \$ |
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[9]

- (d) Suggest **two** reasons why the surplus or deficit shown in the income and expenditure account is not equal to the bank balance.

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2 .....

.....[2]

- (e) Explain why a club does not distribute a surplus to its members.

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.....[2]

(f) State how a club's accumulated fund arises.

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.....[1]

[Total: 24]

**J16/12**

6 The Cambridge Club is a football club which also runs a shop for members. It provided the following information.

|  | \$          |
|--|-------------|
| At 31 March 2015                       |             |
| Bank balance                           | 6 100 debit |
| Subscriptions in arrears               | 200         |
| Amount due to suppliers for shop goods | 350         |
| Inventory of shop                      | 710         |
| Sports equipment at valuation          | 3 600       |

During the year ended 31 March 2016

|   |        |
|---|--------|
| Subscriptions received                        | 10 100 |
| Receipts from shop sales                      | 3 550  |
| Payments to suppliers for shop goods          | 2 800  |
| Payment for purchases of new sports equipment | 3 920  |
| Rent paid for sports ground                   | 2 400  |
| Wages of football coach paid                  | 2 750  |
| Other operating expenses paid                 | 1 880  |

At 31 March 2016

|  |       |
|--|-------|
| Bank balance                           | ?     |
| Subscriptions in arrears               | 100   |
| Amount due to suppliers for shop goods | 510   |
| Inventory of shop                      | 560   |
| Sports equipment at valuation          | 5 920 |

**REQUIRED**

(a) Calculate the closing balance on the receipts and payments account for the year ended 31 March 2016.

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The committee of the Cambridge Club were disappointed with the profit earned by the shop.

**REQUIRED**

(e) Suggest **two** ways in which the shop profit could be increased.

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 .....[2]

**[Total: 25]**

**J16/21**

**3** The financial year of the Hillcrest Athletics Club ends on 30 April.

In addition to providing training facilities for members, the club also runs a café for members and visitors.

The treasurer provided the following information.

|                                   | At 1 May 2015 | At 30 April 2016 |
|-----------------------------------|---------------|------------------|
|                                   | \$            | \$               |
| Subscriptions prepaid             | 1 045         | —                |
| Subscriptions accrued             | 760           | 285              |
| Rent, rates and insurance prepaid | 155           | 180              |
| Café inventory                    | 790           | 850              |
| Café suppliers                    | 1 292         | 1 137            |

During the year ended 30 April 2016:

| <b>Amounts received</b>           | <b>\$</b> | <b>Amounts paid</b>       | <b>\$</b> |
|-----------------------------------|-----------|---------------------------|-----------|
| Subscriptions                     | 16 910    | Café suppliers            | 7 998     |
| Café sales                        | 10 430    | Rent, rates and insurance | 4 860     |
| Proceeds of sale of old equipment | 1 059     | New equipment             | 16 300    |
|                                   |           | General expenses          | 14 794    |

During the year, all the equipment was sold and was replaced by new equipment. At the date of sale, the net book value of equipment was \$956.

Equipment is depreciated by 15% per annum on the cost of equipment held at the end of each year. No depreciation is charged in the year of disposal.

**REQUIRED**

(a) Prepare the income statement for the café for the year ended 30 April 2016.

**Hillcrest Athletics Club**  
**Café Income Statement for the year ended 30 April 2016**

|  | \$ | \$ |
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[7]

- (b) Calculate the subscriptions for the year ended 30 April 2016.

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[5]

- (c) Prepare the income and expenditure account for the year ended 30 April 2016.

**Hillcrest Athletics Club**  
**Income and Expenditure Account for the year ended 30 April 2016**

|  | \$ | \$ |
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[9]

[Total: 21]

**N16/13**

- 6 The Chess Club also runs a shop for its members. Its receipts and payments account for the year ended 31 December 2015 is as follows.

Chess Club  
Receipts and Payments Account for the year ended 31 December 2015

|               | \$            |                | \$            |
|---------------|---------------|----------------|---------------|
| Balance b/d   | 4 100         | Rent           | 4 800         |
| Subscriptions | 17 700        | Purchases      | 5 700         |
| Shop sales    | 6 700         | Wages – shop   | 1 200         |
|               |               | Wages – club   | 8 400         |
|               |               | Club equipment | 3 800         |
|               |               | Club expenses  | 4 300         |
|               |               | Balance c/d    | 300           |
|               | <b>28 500</b> |                | <b>28 500</b> |

Other information is as follows.

|                                | 1 January<br>2015 | 31 December<br>2015 |
|--------------------------------|-------------------|---------------------|
|                                | \$                | \$                  |
| Subscriptions in arrears       | 550               | 950                 |
| Club equipment at valuation    | 3 100             | 5 150               |
| Shop inventory                 | 580               | 310                 |
| Amounts owed to shop suppliers | 170               | 350                 |

**REQUIRED**

- (a) Prepare the shop income statement for the year ended 31 December 2015.



(c) Calculate, to **two** decimal places, the mark-up being applied on the sale of goods in the shop.

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..... [3]

A member of the committee has suggested hiring a computerised system for use in the shop. This would cost \$500 a year. This would enable the shop staff to ensure that all goods were sold at a standard mark-up of 40%. If this was implemented, staff would no longer be paid a set wage but instead earn a commission of 20% of sales value.

**REQUIRED**

(d) Calculate the profit or loss which would be earned in the shop if the committee went ahead with this suggestion. Assume sales volume is unchanged.

Chess Club  
Statement of revised profit

|  | \$ | \$ |
|--|----|----|
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[6]

(e) Suggest **two** other ways in which the committee might try to improve the financial position of the club.

1 .....  
2 ..... [2]

(f) Explain why club members are not entitled to drawings.

.....  
..... [2]

[Total: 27]

**N16/22**

- 3** The Bolton Road Music Club was formed on 1 September 2015. The club has 60 members and the annual subscription is \$100. The club provides musical instruments for members to use. In addition the club also has a shop selling CDs.

The treasurer provided the following information for the year ended 31 August 2016.

|                              | \$     |                                 | \$     |
|------------------------------|--------|---------------------------------|--------|
| Amounts received             |        | Amounts paid                    |        |
| Subscriptions                | 6 300  | Purchases of CDs for shop       | 12 422 |
| Revenue from shop            | 15 520 | Wages of shop assistant         | 1 850  |
| Loan from Music4all received |        | Insurance                       | 1 200  |
| on 1 March 2016              | 20 000 | Rent and rates                  | 3 300  |
|                              |        | Purchase of musical instruments | 4 800  |
|                              |        | Repairs to musical instruments  | 197    |
|                              |        | General expenses of club        | 2 293  |

At 31 August 2016

- 1 The shop suppliers were owed \$1 112.
- 2 Shop inventory was valued at \$1 964.
- 3 Five members had paid their subscription for the following financial year.
- 4 Two members had not paid their subscription for the current financial year.
- 5 10% of the insurance relates to the shop.
- 6 Rent and rates accrued amounted to \$300. Half of the rent and rates relates to the shop.
- 7 A loan of \$100 to the shop assistant is included in the wages.
- 8 Interest of 4% per annum was accrued on the loan from Music4all.
- 9 Musical instruments are to be depreciated at 15% per annum on cost.

**REQUIRED**

- (a)** State the meaning of the following terms.  
Subscriptions

.....  
.....

Accumulated fund

.....  
.....

Receipts and payments account

.....  
..... [3]

- (b) Prepare the shop income statement for the year ended 31 August 2016.

Bolton Road Music Club Shop  
Income Statement for the year ended 31 August 2016

|  | \$ | \$ |
|--|----|----|
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[8]

- (c) Prepare the income and expenditure account for the year ended 31 August 2016.

Bolton Road Music Club  
Income and Expenditure Account for the year ended 31 August 2016

|  | \$ | \$ |
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[11]

[Total: 22]

J17/11

- 6 Hi-Jump is a sports club which also runs a shop for the use of members only. It provided the following information.

Hi-Jump  
Subscriptions account

| Date   | Details                        | \$            | Date   | Details     | \$            |
|--------|--------------------------------|---------------|--------|-------------|---------------|
| 2016   |                                |               | 2016   |             |               |
| Jan 1  | Balance b/d                    | 1 160         | Jan 1  | Balance b/d | 280           |
| Dec 31 | Income and expenditure Account | 52 905        | Dec 31 | Bank        | 52 950        |
|        | Balance c/d                    | 395           |        | Bad debts   | 250           |
|        |                                |               |        | Balance c/d | 980           |
|        |                                | <b>54 460</b> |        |             | <b>54 460</b> |
| 2017   |                                |               | 2017   |             |               |
| Jan 1  | Balance b/d                    | 980           | Jan 1  | Balance b/d | 395           |

**REQUIRED**

- (a) State what the balance of \$395 on 1 January 2017 represents.

.....[1]

The receipts and payments account of the club was as follows:

Hi-Jump  
Receipts and Payments Account for the year ended 31 December 2016

| Details                | \$            | Details            | \$            |
|------------------------|---------------|--------------------|---------------|
| Balance b/d            | 6 100         | Shop purchases     | 15 240        |
| Subscriptions received | 52 950        | Rent               | 12 000        |
| Shop sales             | 13 610        | Club expenses      | 34 200        |
|                        |               | New club equipment | 5 100         |
|                        |               | Balance c/d        | 6 120         |
|                        | <b>72 660</b> |                    | <b>72 660</b> |

The following additional information was also available.

- |                             |                   |                     |
|-----------------------------|-------------------|---------------------|
|                             | at 1 January 2016 | at 31 December 2016 |
|                             | \$                | \$                  |
| Shop inventory              | 440               | 710                 |
| Club equipment at valuation | 17 100            | 19 900              |
- 2 10% of the rent is allocated to the shop.
  - 3 All shop sales and all shop purchases are made on a cash basis.



(d) Prepare the club's income and expenditure account for the year ended 31 December 2016.

Hi-Jump  
Income and Expenditure Account for the year ended 31 December 2016

|  | \$ | \$ |
|--|----|----|
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[9]

(e) Suggest **two** reasons why the managing committee continues to run the shop despite it making a loss.

- 1 .....
- .....
- 2 .....
- .....[2]

(f) Explain how the financial statements of the club would be affected if the managing committee decided **not** to charge the shop with its share of the rent.

- .....
- .....
- .....
- .....[2]

**[Total: 22]**

**J17/22**

**3** The A1 Sports Club was formed some years ago.

The club has 100 members. The annual subscription is \$70.

A few years ago the club borrowed \$3 000 from a member at 3% per annum interest.

In addition to providing sporting facilities, the club also has a café for members. All supplies for the café are purchased on credit terms, and all sales are made for cash.

The following information was available for the year ended 30 April 2017.

|  | \$    |
|--|-------|
| <b>At 1 May 2016</b>   |       |
| Amount owing to café suppliers                                   | 311   |
| Café inventory   | 298   |
| Loan from member (interest charged at 3% per annum)              | 3 000 |
| Subscriptions in arrears   | 560   |
| Bank overdraft   | 3 180 |
| <b>Receipts and payments during the year ended 30 April 2017</b> |       |
| Subscriptions for the year ended 30 April 2016                   | 560   |
| for the year ended 30 April 2017                                 | 6 300 |
| for the year ending 30 April 2018                                | 280   |
| Café sales   | ?     |
| Payments to café suppliers                                       | 3 796 |
| Rates of club premises   | 960   |
| General club expenses  | 910   |
| Café wages   | 1 040 |
| Loan interest and repayment of half of the loan                  | 1 590 |
| Purchase of new sports equipment                                 | 4 000 |
| Proceeds of sale of old sports equipment (book value \$580)      | 430   |
| <b>At 30 April 2017</b>  |       |
| Bank overdraft   | 2 626 |
| Café inventory   | 216   |
| Subscriptions in arrears   | 700   |
| Amount owing to café suppliers                                   | 393   |

**REQUIRED**

**(a)** Prepare the receipts and payments account for the year ended 30 April 2017. Insert a figure for receipts from café sales. Balance the account and bring down the balance on 1 May 2017.



- (c) State the amount of subscriptions which will appear in the income and expenditure account for the year ended 30 April 2017. Give a reason for your answer.

Amount \$ .....

Reason .....

.....

.....

..... [2]

- (d) List **five** items included in the receipts and payments account which will **not** appear in the income and expenditure account for the year ended 30 April 2017.

1 .....

2 .....

3 .....

4 .....

5 ..... [5]

[Total: 27]

**N17/12**

- 2 (h) Name **one** user who might be interested in the financial statements of a club or society.

.....[1]

- (i) Name **one** factor which might limit the usefulness of the financial statements.

.....

.....[1]

**N17/21**

- 3 The financial year of the AS Sports Club ends on 30 September.

In addition to providing sporting facilities, the club also sells sportswear to members. No inventory is held as all goods are bought and sold to order, on a cash basis.

The treasurer provided the following information.

At 1 October 2016

|   |        |
|---|--------|
|   | \$     |
| Equipment at cost                       | 22 000 |
| Provision for depreciation of equipment | 4 400  |
| Subscriptions owing by members          | 600    |
| Cash at bank                            | 610    |
| Insurance prepaid                       | 60     |
| Bank loan (repayable 2020)              | 7 000  |
| Accumulated fund                        | ?      |

The receipts and payments account for the year ended 30 September 2017 was as follows.

| Receipts                  | \$            | Payments               | \$            |
|---------------------------|---------------|------------------------|---------------|
| Balance 1 October 2016    | 610           | Equipment              | 8 000         |
| Sale of sportswear        | 3 510         | Purchase of sportswear | 2 410         |
| Subscriptions             | 12 540        | Rates and insurance    | 1 500         |
| Receipts from open day    | 4 180         | Expenses of open day   | 5 250         |
| Balance 30 September 2017 | 760           | Rent of sports ground  | 1 800         |
|                           |               | General expenses       | 2 640         |
|                           | <b>21 600</b> |                        | <b>21 600</b> |

At 30 September 2017

- 1 Subscriptions owing by members amounted to \$240 and subscriptions prepaid by members amounted to \$180.
- 2 Loan interest at 5% per annum was outstanding.
- 3 The equipment is depreciated at 20% per annum based on the cost of equipment held at the end of each financial year.

**REQUIRED**

(a) Calculate the subscriptions for the year ended 30 September 2017.

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.....

..... [5]

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(d) Explain why the outstanding loan interest should **not** be credited to the loan account.

.....  
 .....  
 .....  
 ..... [2]

[Total: 25]

**J18/12**

5 WB Sports Club has 250 members. The annual subscription is \$20. The club provided the following information.

|  |       |
|--|-------|
|  | \$    |
| Subscriptions received in advance on 1 April 2017          | 120   |
| Subscriptions received during the year ended 31 March 2018 | 4 740 |
| Subscriptions in arrears on 31 March 2018                  | 140   |

**REQUIRED**

(a) Prepare the subscriptions account for the year ended 31 March 2018. Balance the account and bring down the balance on 1 April 2018.

WB Sports Club  
Subscriptions account

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
|      |         |    |      |         |    |
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[5]

WB Sports Club also provided the following information.

|                                    |           |
|------------------------------------|-----------|
| On 1 April 2017                    | \$        |
| Balance at bank (as per cash book) | 960 debit |

During the year ended 31 March 2018

|  |       |
|--|-------|
| Rent paid                                      | 2 000 |
| Entry fees received for gymnastics competition | 900   |
| Cost of prizes for gymnastics competition      | 220   |
| General expenses                               | 682   |
| Insurance paid                                 | 430   |
| Donations received                             | 350   |
| Purchase of sports equipment                   | 2 760 |

**REQUIRED**

- (b) Prepare the receipts and payments account for the year ended 31 March 2018. Balance the account and bring down the balance on 1 April 2018.

WB Sports Club  
Receipts and Payments Account for the year ended 31 March 2018

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
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[10]

WB Sports Club calculated a surplus for the year of \$1 568.

The following additional information was provided at 31 March 2018.

|   |        |
|---|--------|
|   | \$     |
| Accumulated fund at 1 April 2017            | 15 563 |
| Sports equipment at valuation 31 March 2018 | 15 760 |
| Rent paid in advance                        | 500    |
| General expenses owing                      | 127    |

**REQUIRED**

- (c) Prepare the statement of financial position of WB Sports Club at 31 March 2018.

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WB Sports Club  
Statement of Financial Position at 31 March 2018

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[7]

(d) State how the accumulated fund of WB Sports Club has arisen.

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.....[2]

[Total: 24]

**N18/12**

6 CC Club provides sporting facilities and also runs a café for its members. The receipts and payments account for the year ended 30 September 2018 is as follows.

CC Club  
Receipts and Payments Account for the year ended 30 September 2018

| Date    | Details                | \$            | Date    | Details                      | \$            |
|---------|------------------------|---------------|---------|------------------------------|---------------|
| 2017    |                        |               | 2018    |                              |               |
| Oct.1   | Balance b/d            | 13 125        | Sept.30 | Rent                         | 4 000         |
| 2018    |                        |               |         | Purchases of food for café   | 2 300         |
| Sept.30 | Subscriptions          | 24 500        |         | General expenses             | 6 870         |
|         | Receipts from café     | 4 145         |         | Purchase of sports equipment | 7 600         |
|         | Competition entry fees | 1 550         |         | Wages of club staff          | 6 900         |
|         |                        |               |         | Wages of café staff          | 1 800         |
|         |                        |               |         | Competition prizes           | 500           |
|         |                        |               |         | Balance c/d                  | 13 350        |
|         |                        | <b>43 320</b> |         |                              | <b>43 320</b> |
| 2018    |                        |               |         |                              |               |
| Oct.1   | Balance b/d            | 13 350        |         |                              |               |

Additional information.

1 Café inventory

|                   |     |
|-------------------|-----|
|                   | \$  |
| 1 October 2017    | 200 |
| 30 September 2018 | 185 |

2 Subscriptions in arrears

|                   |     |
|-------------------|-----|
| 1 October 2017    | 750 |
| 30 September 2018 | 650 |

3 Sports equipment was valued at \$37 400 on 1 October 2017 and \$36 750 on 30 September 2018.

4 At 30 September 2018, rent paid in advance was \$500 and general expenses owing were \$320.

**REQUIRED**

(a) Calculate the profit of the club café for the year ended 30 September 2018.

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..... [4]

(b) Prepare CC Club's income and expenditure account for the year ended 30 September 2018.

CC Club  
Income and Expenditure Account for the year ended 30 September 2018

|  | \$ | \$ |
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[9]

(c) State **three** differences between a receipts and payments account and an income and expenditure account.

- 1 .....  
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- 2 .....  
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- 3 .....  
.....  
..... [3]

CC Club wishes to improve the profit earned by the café.

**REQUIRED**

(d) Suggest **three** ways the club could improve its café profit.

- 1 .....
  - 2 .....
  - 3 .....
- [3]

[Total: 19]

**J19/11**

4 The YK Club was formed some years ago. In addition to providing sporting facilities for members, the club also has a shop selling sports clothing.

The following information was available for the year ended 31 January 2019.

|                                    |       |
|------------------------------------|-------|
|                                    | \$    |
| On 1 February 2018                 |       |
| Shop inventory                     | 896   |
| Amount owing for shop supplies     | 420   |
| For the year ended 31 January 2019 |       |
| Payments for shop supplies         | 4 150 |
| On 31 January 2019                 |       |
| Shop inventory                     | 960   |
| Amount owing for shop supplies     | 470   |
| All goods are marked up by         | 25%.  |

**REQUIRED**

(a) Prepare the shop income statement for the year ended 31 January 2019 showing the revenue for the year.

YK Club  
Shop Income Statement for the year ended 31 January 2019

|  |    |    |
|--|----|----|
|  | \$ | \$ |
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[5]

- (b) Complete the table to indicate how the following items would be recorded in the financial statements of the YK Club for the year ended 31 January 2019.

Some items may appear in more than one financial statement. The first one has been completed as an example.

|  |       | receipts and payments account | income and expenditure account | statement of financial position |
|--|-------|-------------------------------|--------------------------------|---------------------------------|
| balance at bank on 1 February 2018   | 460   | 460                           |                                |                                 |
| insurance paid on 1 February 2018 for 18 months to 31 July 2019              | 1 080 |                               |                                |                                 |
| purchase of new sports equipment by cheque on 31 December 2018               | 3 500 |                               |                                |                                 |
| subscriptions received in January 2019 for the year ending 31 January 2020   | 350   |                               |                                |                                 |
| accumulated depreciation of sports equipment at 31 January 2019              | 850   |                               |                                |                                 |
| cost of sports equipment at 31 January 2019                                  | 8 500 |                               |                                |                                 |
| profit from club shop for the year ended 31 January 2019 (calculated in (a)) | ?     |                               |                                |                                 |
| bank overdraft on 31 January 2019  | 1 250 |                               |                                |                                 |

[11]

The treasurer is concerned that the overdraft of the YK Club is increasing each year. He has recommended that the club should hold fund-raising activities to reduce the club's bank overdraft.

**REQUIRED**

(c) Suggest **two** other ways in which the bank overdraft of the club could be reduced.

- 1 .....
- 2 ..... [2]

[Total: 18]

**J19/22**

2 The financial year of the NS Musical Society ends on 31 January.

On 31 January 2019 it was confirmed that the treasurer had disappeared and had taken some money belonging to the NS Musical Society.

The new treasurer was able to provide the following information relating to the financial year ended 31 January 2019.

The Society has 60 members. The annual subscription is \$50.

|                                   |       |
|-----------------------------------|-------|
| On 1 February 2018                | \$    |
| Subscriptions accrued             | 100   |
| Subscriptions prepaid             | 250   |
| Bank overdraft                    | 780   |
| Musical instruments at book value | 3 600 |

During the year ended 31 January 2019

|   |       |
|---|-------|
| Payment of rates of premises covering 10 months to 30 November 2018                     | 2 000 |
| Payment of insurance for 14 months to 31 March 2019                                     | 700   |
| Receipts from sales of concert tickets  | 2 560 |
| Concert expenses paid   | 1 610 |
| Proceeds of sale of old musical instruments (book value \$120)                          | 100   |
| Cost of musical instruments purchased   | 2 100 |
| (Half of this amount was paid immediately and the balance was payable in February 2019) |       |

At 31 January 2019

|                       |       |
|-----------------------|-------|
| Bank overdraft        | 2 430 |
| Subscriptions prepaid | 200   |

Musical instruments are depreciated at 10% per annum based on the value of instruments owned at the end of each financial year.

**REQUIRED**

(a) Prepare the subscriptions account for the year ended 31 January 2019 to show the subscriptions received during the year. Balance the account and bring down the balance on 1 February 2019.

NS Musical Society  
Subscriptions account

| Date | Details | \$ |  | Date | Details | \$ |
|------|---------|----|--|------|---------|----|
|      |         |    |  |      |         |    |
|      |         |    |  |      |         |    |
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[7]

- (b) Prepare the receipts and payments account for the year ended 31 January 2019 to calculate the amount of money which is missing from Society funds. Balance the account and bring down the balance on 1 February 2019.

NS Musical Society  
Receipts and Payments Account for the year ended 31 January 2019

| Date | Details | \$ |  | Date | Details | \$ |
|------|---------|----|--|------|---------|----|
|      |         |    |  |      |         |    |
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[11]

- (c) Complete the following table to show the amount which would appear in the income and expenditure account for the year ended 31 January 2019 for **each** item.

| Item                                | \$ |
|-------------------------------------|----|
| Concert                             |    |
| Rates                               |    |
| Insurance                           |    |
| Depreciation of musical instruments |    |
| Sale of musical instruments         |    |

[6]

Workings

A member of the committee of the NS Musical Society has expressed concern about the bank overdraft and has proposed that the annual subscription should be increased by \$10.

**REQUIRED**

(d) Discuss the implications of increasing the annual subscription by \$10.

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[3]

[Total: 27]

Ahsan Zarif, TCS <PAF Chapter>

**N19/22**

- 3** The financial year of the KS Sports Club ends on 31 July. The club has 150 members and the annual subscription is \$50.

On 1 August 2018 subscriptions were outstanding from 5 members and 2 members had paid their subscription in advance for the next financial year.

On 31 July 2019 subscriptions had been paid in advance for the next financial year by 4 members.

**REQUIRED**

- (a)** Prepare the subscriptions account for the year ended 31 July 2019 to show the amount received for subscriptions during the year. Balance the account and bring down the balance on 1 August 2019.

KS Sports Club  
Subscriptions account

| Date | Details | \$ | Date | Details | \$ |
|------|---------|----|------|---------|----|
|      |         |    |      |         |    |
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[6]

The treasurer of the KS Sports Club provided the following information.

|                       |       |    |
|-----------------------|-------|----|
| At 1 August 2018      |       | \$ |
| Bank overdraft        | 2 620 |    |
| 5% loan from AB Loans | 2 000 |    |

Receipts and payments during the year ended 31 July 2019

|   |       |
|---|-------|
| Subscriptions received from members                         | ?     |
| Loan interest and repayment of loan                         | 2 100 |
| Short-term interest-free loan received from a member        | 1 000 |
| General expenses  | 435   |
| Rates and insurance   | 3 120 |
| Purchase of new sports equipment                            | 4 150 |
| Repairs to sports equipment                                 | 215   |
| Proceeds of sale of old sports equipment (book value \$750) | 870   |
| Receipts from sports tournament                             | 525   |
| Expenses of sports tournament                               | 335   |

At 31 July 2019

|                          |     |
|--------------------------|-----|
| General expenses accrued | 25  |
| Insurance prepaid        | 150 |

- (b) Prepare the receipts and payments account for the year ended 31 July 2019. Balance the account and bring down the balance on 1 August 2019.

KS Sports Club  
Receipts and Payments Account for the year ended 31 July 2019

| Date | Details | \$ | Date | Details | \$ |
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[13]  
[Total: 19]

Ahsan Zarif, TCS & PAF Chapter