Border Ice Rink Club
Financial Statements
for the Year Ended 31st July 2024

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General Information for the year ended 31st July 2024

Address: Abbotseat Road

Kelso

Roxburghshire TD5 7SL

Accountants: Rennie Welch LLP

Academy House Shedden Park Road

Kelso

Roxburghshire TD5 7AL

Rink Detailed Profit and Loss Account for the year ended 31st July 2024

	2024		2023	
	£	£	£	£
Income Curling Skating and skate hire Advertising Roller skating Pickleball	124,220 29,777 7,450 9,557 1,168	172,172	116,872 29,638 3,780 3,501	153,791
Other income				
Sundry income		358		-
		172,530		153,791
Expenditure				
Wages	32,416		35,479	
Rent	10,000		10,000	
Rates and water	3,855 6,398		3,266	
Insurance Light and heat	96,357		5,717 82,026	
Roller skating expenses	2,379		-	
Repairs and renewals	44,244		38,708	
Ice hockey expenses	541		, -	
Pickleball expenses	1,877		-	
Sundry expenses	3,140		3,671	
Management charge	15,000	040.007	15,000	400 007
		216,207		193,867
Net loss		(43,677)		(40,076)

Club Detailed Trading and Profit and Loss Account for the year ended 31st July 2024

	2024		2023	
_	£	£	£	£
Income Bar and cafe sales		22.422		14 252
Dai allu Cale SaleS		22,132		14,353
Cost of sales				
Purchases		8,692		7,791
Gross profit		13,440		6,562
(60.73% 2023 : 45.72%)		13,440		0,302
(661.676 25261.61.276)				
Other income				
Surplus from draw account	434		277	
Annual subscriptions Sundry income	8,623 894		9,137 1,022	
Donations and sponsorship	1,403		1,798	
Derivations and openiorismp		11,354		12,234
		24,794		18,796
Expenditure				
Wages	258		2,364	
Rates and water	2,076		1,758	
Insurance	1,142		1,021	
Light and heat	3,977		3,290	
Repairs and renewals Licences	7,192 1,380		14,503 1,239	
President's allowance	1,500		574	
Entertaining and competition expenses	3,370		3,366	
		19,395		28,115
Net profit/(loss)		5,399		(9,319)
riot pronuliosoj				(0,010)

General Detailed Profit and Loss Account for the year ended 31st July 2024

Family Finance costs Family Fixer Family Family Fixer Family Family Fixer Family Family Family Fixer Family Family		2024	ļ	2023	
Other income Sundry income 1,121 338 Grants received 6,150 900 Bank interest received 108 7,379 1,402 Expenditure Wages 18,617 15,532 Telephone 1,099 1,486 Postage, stationery and advertising 990 2,204 Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 312 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs 1,634 1,419 (20,226) (23,213) Depreciation 2,331 1,003		£	£	£	£
Sundry income 1,121 338 Grants received 6,150 900 Bank interest received 108 164 Expenditure Wages 18,617 15,532 Telephone 1,099 1,486 Postage, stationery and advertising 990 2,204 Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 312 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003	Income		-		-
Grants received Bank interest received 6,150 108 164 164 164 164 164 164 164 164 164 164		4.404		220	
Bank interest received 108					
T,379	Bank interest received			164	
Expenditure Wages 18,617 15,532 Telephone 1,099 1,486 Postage, stationery and advertising 990 2,204 Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 312 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003		-	7,379		1,402
Wages 18,617 15,532 Telephone 1,099 1,486 Postage, stationery and advertising 990 2,204 Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 312 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003			7,379		1,402
Telephone 1,099 1,486 Postage, stationery and advertising 990 2,204 Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 21 31 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003	Expenditure				
Postage, stationery and advertising 990 2,204 Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 21 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003					
Office expenses 1,214 - Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003	·				
Sundry expenses 468 455 Accountancy fee 3,250 3,200 Legal and professional fees 288 Corporation tax 21 31 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003				2,204	
Accountancy fee				455	
Corporation tax 21 31 23,196 25,971 23,196 (18,592) (21,794) Finance costs Bank charges 1,634 1,419 (20,226) (23,213) Depreciation Fixtures and fittings 2,331 1,003	Accountancy fee				
25,971 23,196 (18,592) (21,794)					
Finance costs 1,634 1,419 Bank charges (20,226) (23,213) Depreciation 2,331 1,003	Corporation tax		25,971		23,196
Bank charges 1,634 1,419 (20,226) (23,213) Depreciation 2,331 1,003			(18,592)		(21,794)
Bank charges 1,634 1,419 (20,226) (23,213) Depreciation 2,331 1,003	Finance costs				
Depreciation Fixtures and fittings 2,331 1,003			1,634		1,419
Fixtures and fittings 2,331 1,003			(20,226)		(23,213)
Fixtures and fittings 2,331 1,003	Depreciation				
Net loss (22,557) (24,216)			2,331		1,003
	Net loss		(22,557)		(24,216)

Balance Sheet 31st July 2024

Fixed assets 1 5,164 5,01 Current assets 7 4,925 2,052 2,052 2,052 2,052 3,052 3,051 3,031 3,031 3,031 3,031 3,031 3,031 3,031 3,031 3,032	Tangible assets
Tangible assets 1 5,164 5,01 Current assets VAT 4,925 2,052 Stocks 1,865 1,525 Trade debtors 2,271 6 Due from Border Ice Rink Limited 67,733 236 Prepayments 2,085 - Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities 4,681 3,031 Trade creditors 4,681 94,194 62,322	Tangible assets
Current assets VAT 4,925 2,052 Stocks 1,865 1,525 Trade debtors 2,271 6 Due from Border Ice Rink Limited 67,733 236 Prepayments 2,085 - Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities 4,681 3,031 Trade creditors 4,681 94,194 62,32	
VAT 4,925 2,052 Stocks 1,865 1,525 Trade debtors 2,271 6 Due from Border Ice Rink Limited 67,733 236 Prepayments 2,085 - Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities Trade creditors 4,681 94,194 3,031 62,32	Current eccets
Stocks 1,865 1,525 Trade debtors 2,271 6 Due from Border Ice Rink Limited 67,733 236 Prepayments 2,085 - Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities Trade creditors 4,681 3,031 94,194 62,32	
Trade debtors 2,271 6 Due from Border Ice Rink Limited 67,733 236 Prepayments 2,085 - Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities 4,681 3,031 Trade creditors 4,681 94,194 62,32	
Due from Border Ice Rink Limited 67,733 236 Prepayments 2,085 - Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities 4,681 3,031 Trade creditors 4,681 94,194 62,32	
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Bank current account 11,147 51,951 Draw club account 8,497 9,205 Cash in hand 352 382 98,875 65,357 Current liabilities 4,681 3,031 Trade creditors 4,681 94,194 62,32	
Cash in hand 352 382 98,875 65,357 Current liabilities 4,681 3,031 Trade creditors 94,194 62,32	
Current liabilities Trade creditors 4,681 3,031 62,32	
Trade creditors 4,681 94,194 62,32	Cash in hand
Trade creditors 4,681 94,194 3,031 62,32	
94,194 — 62,32	
	Trade creditors
99,358 67.34	
55,555	
Long term liabilities	Long term liabilities
Grants received 116,850 24,00	_
Net (liabilities)/assets (17,492) 43,34	Net (liabilities)/assets
Financed by	Financed by
Capital account 2 (17,492) 43,34	

Notes to the Financial Statements for the year ended 31st July 2024

1.	Tangible 1	fixed	assets
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		Fixtures and fittings £
Net book value At 1st August 2023 Additions Depreciation for year		5,017 2,478 (2,331)
At 31st July 2024		5,164
Capital account		
	2024	2023

2.

	20	024	202	23
	£	£	£	£
Brought forward		43,343		116,954
Add/(less)	(12.2)		(
Rink loss	(43,677)		(40,076)	
Club profit/(loss)	5,399		(9,319)	
General loss	(22,557)		(24,216)	
	, 	(60,835)		(73,611)
	- -	(17,492)		43,343
	·			

3. **Donations and sponsorship**

		2024 £	2023 £
Raffle		-	384
Sponsor - MTT	Border Safeguard	250	250
Sponsor - MTT	NFU	250	250
Sponsor - Marie Curie Bonspiel		-	200
Sponsor - Open Pairs	Rennie Welch	-	75
Sponsor - Swan Trophy	Charles Stanley	300	360
Sponsor - others		-	71
General donations		603	208
		1,403	1,798

Entertaining and competition expenses 4.

		2024 £	2023 £
Maxwell Trophy Funspiel	Ice fees Entries	-	132 128
RCCC Pairs	Entries	150	-
Mixed Weekender Prizes	Catering	2,433 659	2,880 111
Other		128	115
		3,370	3,366