

Salisbury Civic Society
UK Balance Sheet - Prev Year Comparison
As of 31 December 2018

	31 Dec 18	31 Dec 17
ASSETS		
Current Assets		
Debtors and Prepayments	1,303.00	2,463.03
Accounts Receivable	0.00	617.90
Stock of Salisbury in Detail	1,725.72	1,938.48
Total Other Current Assets	3,028.72	5,019.41
Cash at bank and in hand		
COIF Charities Deposit Fund	1,000.00	1,000.00
Lloyds Bank	13,146.56	390.35
RBS Instant Access Savings	1,286.63	14,168.98
RBS Treasurer's Account	786.36	1,315.81
Secure Bank Trust	6,451.73	6,372.35
Total Cash at bank and in hand	22,671.28	23,247.49
Total Current Assets	25,700.00	28,266.90
Current Liabilities		
Accounts Payable	0.00	956.50
Other Current Liabilities		
Deferred Income	103.00	30.00
Sundry Creditors	548.70	880.00
Total Other Current Liabilities	651.70	910.00
Total Current Liabilities	651.70	1,866.50
NET CURRENT ASSETS	25,048.30	26,400.40
TOTAL ASSETS LESS CURRENT LIABILITIES	25,048.30	26,400.40
NET ASSETS	25,048.30	26,400.40
Capital and Reserves		
Accumulated Fund		
General Reserves	4,060.02	4,060.02
Accumulated Fund - Other	22,313.48	22,313.48
Total Accumulated Fund	26,373.50	26,373.50
Retained Earnings	26.90	5.00
Profit for the Year	-1,352.10	21.90
Shareholder funds	25,048.30	26,400.40

ACCOUNTING POLICIES

The accounts have been prepared in accordance with current Charities Reporting legislation.

The Principal accounting policies which Trustees have adopted are set out below.

INCOME

Income from members' Subscriptions is credited to the Income and Expenditure Account on an accruals basis

All other income is accounted for on a similar accruals basis.

EXPENDITURE

All expenditures are debited to the Income and Expenditure account on an accruals basis

Stock of "Salisbury in Detail" books is valued at the lower of cost and net realisable value.