

# Formatted Trial Balance

Client : SOC001 The Society of Chiropractors and Podiatrists of Ireland Limited

Accounting Year : 31st December 2020

Code	Description	2020	2019	Variance
		Current €	Comparative €	
<b>Profit &amp; Loss</b>				
<b>Sales</b>				
001	Subscriptions	61,370	62,311	(941)
001.03	CPD event income	1,850	-	1,850
001.10	Conference fees	-	26,296	(26,296)
		<b>63,220</b>	<b>88,607</b>	<b>(25,387)</b>
<b>Cost of sales</b>				
112	Expenditure	-	1,304	(1,304)
	Gross profit	<b>63,220</b>	87,303	(24,083)
	Gross profit percentage	<b>100%</b>	98.53%	1.47%
<b>Administration costs</b>				
301	Administration salary	11,608	15,075	(3,467)
301.02	CPD - officer salary	32,970	27,738	5,232
312	CPD - course leaders fees	1,750	14,560	(12,810)
320	CPD - office facilities	-	453	(453)
320.02	CPD - event expenses	-	2,654	(2,654)
326	Insurance	1,040	837	203
332	Council meetings	1,137	4,924	(3,787)
334	Repairs and computer maintenance	-	746	(746)
341	Printing, postage and stationery	162	1,054	(892)
342	Advertising	-	431	(431)
342.01	Website	4,354	3,741	613
345	Telephone & Broadband	1,513	1,330	183
361	Federation internationale des podologues	1,553	1,696	(143)
362	Annual general meeting expenses	-	564	(564)
365.01	Filing fees	20	20	-
369	Audit	3,772	3,691	81
371	Bank charges	831	1,280	(449)
379	Staff welfare/PPE Equip	8,354	-	8,354
381	General expenses	2,587	2,264	323
384	Presentations and donations	102	149	(47)
395	Depreciation of plant and machinery	-	1	(1)
396	Depreciation on fixtures, fittings and equipment	839	839	-
		<b>72,592</b>	<b>84,047</b>	<b>(11,455)</b>
<b>Other income</b>				
403	Government grants received	34,000	-	34,000
	Operating profit	<b>24,628</b>	3,256	21,372
	Profit on ordinary activities before interest	<b>24,628</b>	3,256	21,372
<b>Bank interest received</b>				
420	Bank interest received	-	50	(50)
	Profit on ordinary activities before taxation	<b>24,628</b>	3,306	21,322
	Profit on ordinary activities after taxation	<b>24,628</b>	3,306	21,322
	Profit for the year	<b>24,628</b>	3,306	21,322

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Code	Description	2020 Current €	2019 Comparative €	Variance €
<b>Balance Sheet</b>				
<b>Tangible fixed assets</b>				
651	Chain of Office cost b/fwd	507	507	-
652	Chain off Office accumulated depreciation	(507)	(506)	(1)
652.01	Chain of Office depreciation charge for period	-	(1)	1
661	Fixtures, fittings and equipment cost b/fwd	7,665	6,261	1,404
661.01	Fixtures, fittings and equipment additions at cost	-	1,404	(1,404)
662	Fixtures, fittings and equipment accumulated depreciation b/fwd	(6,056)	(5,217)	(839)
662.01	Fixtures, fittings and equipment depreciation charge for period	(839)	(839)	-
		<b>770</b>	<b>1,609</b>	<b>(839)</b>
<b>Fixed asset investments</b>				
698	Unlisted investments cost b/fwd	69	69	-
	Fixed Assets	<b>839</b>	<b>1,678</b>	<b>(839)</b>
<b>Bank and Cash</b>				
771	AIB Bank Account 39984021	122,208	101,092	21,116
771.01	AIB Bank Account 39984377	-	12,627	(12,627)
771.02	AIB Bank Account 39984450	1,709	1,708	1
771.03	AIB Bank Account 39984534	29,943	12,862	17,081
771.04	AIB Bank Account 39984617	12,726	12,726	-
771.05	AIB Bank Account 39984880	27,170	27,168	2
771.06	Ulster Bank Corporate Account	21,986	22,011	(25)
771.09	Paypal	242	242	-
		<b>215,984</b>	<b>190,436</b>	<b>25,548</b>
	Current Assets	<b>215,984</b>	<b>190,436</b>	<b>25,548</b>
<b>Current creditors</b>				
846	PAYE control account	4,019	4,019	-
881	Accruals	3,710	3,629	81
885	HSE Continuing professional development (CPD) fund	52,895	52,895	-
		<b>60,624</b>	<b>60,543</b>	<b>81</b>
	Net Current Assets	<b>155,360</b>	<b>129,893</b>	<b>25,467</b>
	Total Assets less Current Liabilities	<b>156,199</b>	<b>131,571</b>	<b>24,628</b>
<b>Provisions, charges and liabilities</b>				
940	Legal fund	22,034	22,034	-
	Net Assets	<b>134,165</b>	<b>109,537</b>	<b>24,628</b>
<b>Other Reserves</b>				
976	Reserve fund	13,082	13,082	-
<b>Retained profit b/fwd and movement</b>				
991	Accumulated surplus	96,455	94,589	1,866
991.03	Profit and loss reserve transfer from another reserve	-	(1,440)	1,440
		<b>96,455</b>	<b>93,149</b>	<b>3,306</b>
	Profit for the year	<b>24,628</b>	<b>3,306</b>	<b>21,322</b>
	Profit & Loss Account	<b>121,083</b>	<b>96,455</b>	<b>24,628</b>
	Members' Funds	<b>134,165</b>	<b>109,537</b>	<b>24,628</b>
	Capital and Reserves	<b>134,165</b>	<b>109,537</b>	<b>24,628</b>