



**(2) Opening balance of Capital Fund :**

Dr.	(Rs.)	Cr.	(Rs.)
To Balance b/d	26,000	By Depreciation	3,000
To Bank	4,000	By Balance c/d	27,000
	<b>30,000</b>		<b>30,000</b>

**(3) Statements showing collection of subscriptions during 2008-09**

Dr.	(Rs.)	(Rs.)	Cr.
Subscription for 2008-09		80,000	
Add : Subscription outstanding on 31.3.08	6,000		
Add : Subscription received in Advance on 31.3.09	2,700	8,700	
Less: Subscription outstanding on 31.3.2009	7,500		
Subscription received in advance on 31.03.2008	4,500	12,000	
		<b>76,700</b>	

**Sol.2.** Receipts & Payments accounts of Rock city sports club for the year ended 31<sup>st</sup> March, 2010.

Receipts 1.4.2009	Amt. (Rs.)	Payments	Amt. (Rs.)
Balance b/d		Sundry expenses (2009)	1,500
Cash on hand	5,000	Sundry Expenses (2010)	2,500
Entrance fee	6,000	Staff Salaries (2009)	2,000
Subscription fee (2009)	6,000	Staff Salaries (2010)	9,000
Subscription fee (2010)	38,000	Ground rent (2009)	3,000
Subscription fee (2011)	3,000	Ground rent (2010)	4,000
Sale of kits	2,000	Fixed deposit	7,500
Hall rent	6,000	Coach remuneration	9,000
Bar receipts	12,000	Repairs	6,500
		Ground maintenance	9,000
		Bar expenses	10,000
		31.3.2010	
		Balance b/d	
		Cash on hand	4,000
		Cash at bank	10,000
	<b>78,000</b>		<b>78,000</b>

