

Inverness Backcountry Snowsports Club Accounting Year 01 Jun 22 – 31 May 23

Bank account – opening balance 11545

CREDIT

Retained income brought forward 21-22 9693

Creditors 0

Total income

IBSC membership fees 6123

Club meet - domestic 10682

Club meet - international 13189

Training events 720

Social & Entertainment events 681

Donated equipment sales 0

DEBIT

Event & Membership costs

Cost accommodation booked 12850

Mountaineering Scotland membership fees 2234

Card transaction fees (Stripe) 596

Foreign currency transaction fees 57

Cost of training and coaches 1115

Guiding fees 8197

Club meet transport costs 706

Entertainment costs 1130

Snacks/Food purchased 39

Administrative expenses

Web Hosting 297

Computer Software 440

Printing 83

Stationery 47

Miscellaneous 18

Member leadership training 0

Venue hire 315

Postage 156

Charitable donations 0

Bank/Finance Charges 26

Equipment purchased

Equipment purchased 1243

Prepayments 22-23

944

Bank account – closing balance 10595

Inverness Backcountry Snowsports Club Accounting Year 01 Jun 22 – 31 May 23

Account	Description	Debit	Credit	Net credit
Total income				
010 IBSC membership fees	Payments for club membership IBSC Membership	35.90	6158.82	6122.92
011 Club meet - domestic	Affric Magic 1 Fri Mar 3 2023 Club meet - Domestic	100.00	420.00	
	Affric Magic 2 Mon Mar 6 2023 Club meet - Domestic	40.00	240.00	
	Assynt Ascents Sat Jul 2 2022	72.00	72.00	
	Big Ben Fri Apr 28 2023 Club meet - Domestic	228.00	1710.00	
	Champagne & Powder 1 Sun Feb 12 2023 Club meet - Domestic	812.00	1972.00	
	Champagne & Powder 2 Fri Feb 17 2023 Club meet - Domestic	116.00	1276.00	
	Commando Memorial weekend Fri Jan 13 2023 Club meet - Domestic	157.00	1008.00	
	Deeside Destiny Fri Mar 24 2023 Club meet - Domestic	46.00	598.00	
	Heart of Scotland Fri Feb 3 2023 Club meet - Domestic	93.00	403.00	
	Lyons Leap 1 Fri Mar 10 2023 Club meet - Domestic	0.00	672.00	
	Lyons Leap 2 Fri Mar 10 2023 Club meet - Domestic	59.00	413.00	
	Stravaiging in Scavaig Fri Jun 10 2022 Club meet - Domestic	690.00	1335.00	
	The Highland Line Fri Jan 27 2023 Club meet - Domestic	0.00	966.00	
	The Wild West Fri Feb 10 2023 Club meet - Domestic	220.00	1320.00	
	Training Weekend - Touring skills & Winter Safety Fri Jan 6 2023 Club meet - Domestic	70.00	980.00	
	Sub-total	2703.00	13385.00	10682.00
012 Club meet - international	Arctic Norway (Intermediate) Sat Mar 18 2023 Club meet - International	0.00	5280.00	
	Arctic Norway (Mellow) Sat Apr 1 2023 Club meet - International	0.00	5280.00	
	Ski touring in the Carpathian mountains of Romania Sun Mar 5 202 Club meet - International	100.00	2729.44	
	Sub-total	100.00	13289.44	13189.44
013 Training events	Mountaineering Scotland 'Ski Leader' Course Sat Mar 4 2023 Training course	150.00	150.00	
	Off Piste ski techniques - Advanced day Wed Mar 1 2023 Training course	0.00	200.00	
	Off Piste ski techniques - Improvers Day Tue Feb 28 2023 Training course	0.00	280.00	
	Off Piste ski techniques - Improvers Day Wed Feb 15 2023 Training course	40.00	280.00	
	Sub-total	190.00	910.00	720.00
014 Social & Entertainment events	Winter Opener Non-member event attendance	10.00	81.00	
	Spring ceilidh & second hand gear night Fri May 26 2023 Social Event		610	
	Sub-total	10.00	691.00	681.00
015 Donated equipment sales	Sale of donated sale ski items	250.00	250.00	0.00
			TOTAL	31395.362

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Account	Description	Debit	Credit
796 Trade Creditors	Brought Forward		743.05
	Mountaineering Scotland membership fees	291.05	
	Big Ben Fri Apr 29 2022: SMC CIC hut – accommodation booked	252	
	Norway booking refund 2022	200	
	Ragin' Ceilidh Band – Entertainment Costs		1130
	Ragin' Ceilidh Band – Bill payment against Invoice		
		1130	
	TOTAL		0.00

Inverness Backcountry Snowsports Club Accounting Year 01 Jun 22 – 31 May 23

Account	Description	Debit	Credit
Previous year's retained income	Brought forward to this year		9692.57
		TOTAL	9692.57

Inverness Backcountry Snowsports Club Accounting Year 01 Jun 22 – 31 May 23

Account	Description	Debit	Credit	Net debit	
100 Cost accommodation booked	Affric Magic 1 & 2 Fri Mar 3 2023: Strawberry Cottage	221.00		221.00	
	Arctic Norway (Intermediate) Sat Mar 18 2023: Lyngen Experience Apartments	1992.10		1992.10	
	Arctic Norway (Mellow) Sat Apr 1 2023: Lyngen Experience Apartments	1992.11		1992.11	
	Big Ben Fri Apr 28 2023: SMC CIC hut	1352.00		1352.00	
	Big Ben Fri Apr 29 2022: SMC CIC hut - PAYMENT DUE FOR PREVIOUS YEAR	252.00	252.00	0.00	
	Champagne & Powder 1 & 2 Sun Feb 11 2024: Glenuaig Lodge – PREPAYMENT	1156.00	1156.00	0.00	
	Champagne & Powder 1 & 2 Sun Feb 12 2023: Glenuaig Lodge	2140.00		2140.00	
	Commando Memorial weekend Fri Jan 13 2023: Aite Cruinnichidh	776.00		776.00	
	Deeside Destiny Fri Mar 24 2023: Mar Lodge	480.00		480.00	
	Heart of Scotland Fri Feb 3 2023: The Cabin, Laggan	252.00		252.00	
	Lyons Leap 1 Fri Mar 10 2023: Ballinloan House, Glen Lyon	545.00		545.00	
	Lyons Leap 2 Fri Mar 10 2023: Innerwick Farmhouse, Glen Lyon	300.00		300.00	
	Mill Cottage Sat 17 Dec 2022 (Scottish Huts)	30.00		30.00	
	Stravaiging in Scavaig Fri Jun 10 2022: Coruisk Hut	270.00		270.00	
	Stravaiging in Scavaig Fri Jul 7 2023: Coruisk Hut – PREPAYMENT	270.00	270.00	0.00	
	The Highland Line Fri Feb 24 2023: Ossian Youth Hostel	800.00		800.00	
	The Wild West Fri Feb 10 2023: Kintail Hostel	1000.00		1000.00	
	Training Weekend - Touring skills & Winter Safety Fri Jan 6 2023: Glen Feshie Hostel	700.00		700.00	
		Sub-total	14528.21	1678.00	12850.21
	105 Mountaineering Scotland membership fees	19 Jan 23 Invoice no. Pr112482 MS membership	17.55		
		19 Jan 23 Invoice no. Pr112161 MS membership	1614.60		
19 Jan 23 Invoice no. Pr112479 MS membership		329.60			
19 Jan 23 Invoice no. Pr112445 MS membership		52.65			
14 Feb 23 Invoice no. PR114077 MS membership		155.70			
14 Feb 23 Invoice no. Pr114330 MS membership		17.55			
21 Mar 23 Invoice no. PR115196 MS membership		39.30			
21 Mar 23 Invoice no. PR115334 MS membership		6.55			
	Sub-total	2233.50		2233.50	
106 Card transaction fees (Stripe)	Membership payments	128.33			
	Event bookings	467.27			
	Sub-total	595.60		595.60	
107 Foreign currency transaction fees	Arctic Norway (Mellow) Sat Apr 1 2023	22.96			
	Arctic Norway (Intermediate) Sat Mar 18 2023	22.95			
	Ski touring in the Carpathian mountains of Romania Sun Mar 5 2023	10.92			
	Sub-total	56.83		56.83	
108 Cost of training and coaches	Cairngorm lift passes training weekend	120.00		120.00	
	Off Piste ski techniques - Improvers Day Wed Feb 15 2023	355.00		355.00	
	Off Piste ski techniques - Improvers/Advanced Days Tue Feb 28/Wed Mar 1 2023	640.00		640.00	
	Sub-total	1115.00		1115.00	
109 Guiding Fees	Arctic Norway (Mellow) Sat Apr 1 2023	3168.79		3168.79	
	Arctic Norway (Intermediate) Sat Mar 18 2023	3168.79		3168.79	
	Ski touring in the Carpathian mountains of Romania Sun Mar 5 2023	1859.03		1859.03	
	Sub-total	8196.61		8196.61	
110 Club meet transport costs	Ski touring in the Carpathian mountains of Romania Sun Mar 5 2023	706.32		706.32	
111 Entertainment Costs	Spring ceilidh & second hand gear night Fri May 26 2023: Ragin' Ceilidh Band	1130.00		1130.00	
112 Snacks/Food purchased	Snacks: training weekend	39.30		39.30	
			TOTAL	25808.37	

Inverness Backcountry Snowsports Club Accounting Year 01 Jun 22 – 31 May 23

Account	Description	Debit	Credit	Net expenses
268 Web Hosting	Web Hosting (Nothing Limited)	297.24		297.24
269 Computer Software	Zoom licence renewal	143.88		
	Membership Works licence renewal	296.28		
	Total	440.16		440.16
276 Printing	Membership cards (Vistaprint)	83.03		83.03
277 Stationery	Envelopes, printer paper	46.69		46.69
281 Miscellaneous	Gifts to retiring club Treasurer	17.95		
	C Dyer payment system test	1.00		
	C Dyer payment system test: REPAYMENT		1.00	
	Total	18.95	1.00	17.95
282 Member leadership training	Mountaineering Scotland 'Ski Leader' Course Sat Mar 4 2023	260.00		
	Mountaineering Scotland 'Ski Leader' Course Sat Mar 4 2023 REFUND		260.00	
	Total	260.00	260.00	0.00
287 Venue hire	The Winter Opener Thu Nov 17 2022: Waterside Suite, Glen Mhor Hotel	150.00		
	The Kit Clinic Thu Dec 15 2022: Kenneth Street Hall	45.00		
	Spring ceilidh & second hand gear night Fri May 26 2023: Farr Community Ha	120.00		
	Total	315.00		315.00
358 Postage	Postage costs	155.86		155.86
360 Charitable Donations	Donations to MRTs	300.32		300.32
363 Bank/Finance Charges	Virgin Money bank charges	25.80		25.80
TOTAL ADMINISTRATIVE EXPENSES				1682.05

Equipment purchased 22-23

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Account	Description	Debit	Credit	Net expenses
200 Equipment purchased	1 x ski helmet for club use (Ekosport)	129.39		
	3 x ski helmets for club use (Ellis Brigham, Aviemore)	408.00		
	4 x Petzl crampons and ice-axes (Craigdon Mountain Sports, Inverness)	705.60		
	Total	1242.99		1242.99

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Account	Description	Debit	Credit
620 Prepayments	Brought Forward		1108.95
	Stravaiging in Scavaig Fri Jun 10 2022: Coruisk Hut - BOOKING DEPOSIT PREPAYMENT (JMCS Glasgow)		67.50
	Stripe payments collected in previous financial year: Stravaiging in Scavaig Fri Jun 10 2022	1125.00	
	Stripe payments collected in previous financial year: Assynt Ascents Sat Jul 2 2022	72.00	
	Event: Stravaiging in Scavaig Fri Jun 10 2022 - card transaction fees PREPAYMENT		19.15
	Event: Assynt Ascents Sat Jul 2 2022 - card transaction fees PREPAYMENT		1.40
	Champagne & Powder 1 & 2 Sun Feb 11 2024: Glenuaig Lodge - BOOKING DEPOSIT PREPAYMENT (A. F. Douglas) 620 - Prepayments	856.00	
	Champagne & Powder 1 & 2 Sun Feb 11 2024: Glenuaig Lodge - DAMAGE DEPOSIT PREPAYMENT (A. F. Douglas) 620 - Prepayments	300.00	
	Stravaiging in Scavaig Fri Jul 7 2023: Coruisk Hut - BALANCE PAID PREPAYMENT (JMCS Glasgow) 620 - Prepayments	270.00	
	Stravaiging in Scavaig Fri Jul 7 2023: TRANSACTION FEES PREPAYMENT 620 - Prepayments	8.47	
	Stravaiging in Scavaig Fri Jul 7 2023 BOOKINGS PREPAYMENT 620 - Prepayments		490
		944.47	