

**WINAS SACCO SOCIETY LIMITED**

**CS/2633**

**APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2014**

**START DATE 01/01/2014**

**END DATE 31/12/2014**

	<b><u>NOTES</u></b>	<b><u>31.12.2014</u></b>	<b><u>31.12.2013</u></b>
		<b>KSHS.</b>	<b>KSHS.</b>
<b>BALANCE B/F</b>		31 774 168	16 304 229
PRIOR YEAR ADJUSTMENTS	<b>26</b>	12 284	<u>34 614</u>
RESTATED BALANCE B/F		<b><u>31 786 452</u></b>	<b><u>16 338 843</u></b>
<b>SURPLUS BEFORE TAX</b>		<b>118 154 202</b>	<b>94 932 935</b>
PROVISION FOR OTHER RESERVES	<b>27</b>	<u>82 000 000</u>	<u>66 000 000</u>
SURPLUS BEFORE TAX		36 154 202	28 932 935
PROVISION FOR TAX	<b>28</b>	<u>4 500 000</u>	<b><u>9 700 000</u></b>
SURPLUS AFTER TAX		<b>31 654 202</b>	<b>19 232 935</b>
<b>LESS</b>			
20% THERE OF STATUTORY RESERVE		<u>6 716 333</u>	<u>3 797 610</u>
RESTATED THIS YEAR'S SURPLUS		24 937 869	15 435 325
<b>BALANCE C/F</b>		<b><u>56 724 321</u></b>	<b><u>31 774 168</u></b>