

1 JAN	GAIN ~~CASH~~ CASH	DR	BANK	5000
	LOSE CAPITAL OWED	CR	CAPITAL	5000
2 JAN	GAIN USE OF STALL	DR	RENT	150
	LOSE CASH	CR	BANK	150
6 JAN	GAIN BOOKS PURCHASED	DR	PURCHASES	275
	LOSE CREDITOR OWED	CR	CREDITORS	275
12 JAN	GAIN BOOKS PURCHASED	DR	PURCHASES	140
	LOSE CASH	CR	BANK	140
15 JAN	GAIN ADVERT	DR	ADVERTISING	2
	LOSE CASH	CR	BANK	2
19 JAN	GAIN CASH	DR	CASH	350
	LOSE STOCK SOLD	CR	SALES	350
22 JAN	GAIN DEBTOR	DR	DEBTORS	43
	LOSE STOCK SOLD	CR	SALES	43
28 JAN	GAIN CREDITOR REDUCED	DR	CREDITORS	275
	LOSE CASH	CR	BANK	275
30 JAN	GAIN CASH	DR	BANK	23
	LOSE DEBTOR REDUCED	CR	DEBTORS	23
31 JAN	GAIN CAPITAL REDUCED i.e. A DRAWING	DR	DRAWINGS	5
	LOSE CASH	CR	BANK	5

[illegible]

[illegible]

		DRAWINGS		BAL C/F	S
3-1	BANK	5	3M	BAL C/F	5
1-2	BAL B/F	5			

Trading and Profit and Loss Account for the month ended 31st January 2001							
						£	£
Sales							393
less : cost of goods sold							
Purchases						415	
less : closing stock						(112)	
							303
Gross Profit							90
Less :expenses							
Advertising						2	
Rent						150	
							(152)
Net Profit							(62)

Balance Sheet at 31st January 2001							
Current Assets							
Stock							112
Debtors							20
Cash at Bank							4,801
							4,933
Represented by :							
Capital							5,000
Loss for the year							(62)
							4,938
less : drawings							(5)
							4,933