

SALES DAY BOOK

DATE	NARRATIVE	TOTAL
10-1	MR DAVIES	1600
16-1	MR ADAMS	1520
27-1	MR ADAMS	3000
27-1	MR DAVIES	2200
		8320

PURCHASE DAY BOOK

PURCHASE DAY BOOK												
Date	Narrative	Total	Purchases	F & F	Legal Fees	Telephone						
11-1	TELEPHONE	46				46						
11-1	LEGAL FEES	68			68							
22-1	FIXTURES	200		200								
25-1	MR GATES	1200	1200									
		1514	1200	200	68	46						

CASH BOOK (RECEIPTS)						
Date	Narrative	Total	Capital	From Debtors	Cash Sales	Discount Allowed
2-1	MR ADAMS	675		675		25
3-1	CASH SALES	600			600	
19-1	CASH SALES	820			820	
28-1	MR BARNES	5000	5000			
		7095	5000	675	1420	25

Date	Narrative	Total	Capital	From Debtors	Cash Sales	Discount Allowed
2-1	Mr ADAMS	675		675		25
3-1	CASH SALES	600			600	
19-1	CASH SALES	820			820	
28-1	Mr BARNES	5000	5000			
		7095	5000	675	1420	25

CASH BOOK (PAYMENTS)

Date	Narrative	Total	To Creditors	Petty cash	Discount Received
9-1	MR SUMMERFIELD	650	650		
15-1	MR LESLIE	225	225		25
23-1	B.T.	46	46		
28-1	LEGAL FEES	68	68		
31-1	PETTY CASH	29		29	
		<u>1018</u>	<u>989</u>	<u>29</u>	<u>25</u>

PETTY CASH BOOK

Receipts	Date	Narrative	Total	Advertising	Postage
200	1-1	BAL B/F			
	9-1	STAMPS	15		15
	17-1	ADVERTISING	14	14	
	31-1	BAL C/F	171		
200			200	14	15
171	31-1	BAL B/F			
29	31-1	BANK			

[illegible]

Trading and Profit and Loss Account for the							
month ended 31st January 2001							
						£	£
Sales							9,740
less : cost of goods sold							
Opening Stock						840	
Purchases						1,200	
							(2,040)
Gross Profit							7,700
Sundry Income							
Discount Received							25
							7,725
Less : expenses							
Telephone						46	
Legal Fees						68	
Discount Allowed						25	
Advertising						14	
Postage						15	
							(168)
Net Profit							7,557

Balance Sheet at 31st January 2001						
Fixed Assets						
Freehold Property						38,000
Fixtures and Fittings						4,600
Motor Vehicles						24,000
						66,600
Current Assets						
Trade Debtors					8,720	
Bank Current Account					7,087	
Cash in Hand					200	
					16,007	
Current Liabilities						
Trade Creditors					(1,700)	
Net Current Assets						14,307
Total Assets less Current Liabilities						80,907
Long Term Liabilities						
Bank Loan						(22,000)
						58,907
Represented by :						
Capital						51,350
Profit for the year						7,557
						58,907
less : drawings						0
						58,907