

SALES DAY BOOK					
Date	Customer	Amount			
4-5	BRUCE	£ 700			
11-5	HILL	580			
18-5	NAICOR	360			
		<u>1640</u>			

Customer

Customer

PRICE

212

NAI COR

4

84

58

360

1640

PURCHASE DAY BOOK			
Date	Supplier	Total	Purchases
		£	£
2-5	ABEZ	650	650
9-5	GREEN	300	300
17-5	KAYE	808	808
		<u>1750</u>	<u>1750</u>

Date	Supplier	Total	Purchases
		£	£
2-5	ABEZ	650	650
9-5	GREEN	300	300
17-5	KAYE	800	800
		<u>1750</u>	<u>1750</u>

CASH BOOK (Receipts)					
Date	Narrative	Total	Capital	Sales	From Debtors
		£	£	£	£
1-5	CAPITAL	5000	5000		
13-5	SALES	200		200	
16-5	BRUCE	700			700
24-5	HILL	200			200
		<u>6100</u>	<u>5000</u>	<u>200</u>	<u>900</u>

Date	Narrative		Total	Capital	Sales	From Debtors
1-5		CAPITAL	5000	5000		
13-5		SALES	200		200	
16-5		BRUCE	700			700
24-5		HILL	200			200
			6100	5000	200	900

CASH BOOK (Payments)

Date	Narrative	Total	Fixtures & Fittings	To Creditors	Rent	Delivery Expenses	Drawings	Wages
		£	£	£	£	£	£	£
1-5	STORE FITTINGS LTD	2000	2000					
14-5	AGEL	650		650				
20-5	RENT	200			200			
21-5	DELIVERY EXPS	50				50		
30-5	DRAWINGS	200					200	
30-5	WAGES	320						320
31-5	GRAW	300		300				
		3720	2000	950	200	50	200	320

[illegible]

[illegible]

[illegible]

TRIAL BALANCE AT 31ST MAY 19X4

	DR £	CR £
~~CASH~~ BANK	2380	
SALES		1840
PURCHASES	1750	
DEBTORS	740	
CREDITORS		800
CAPITAL		5000
FIXTURES AND FITTINGS	2000	
RENT	200	
DELIVERY EXPENSES	50	
DRAWINGS	200	
WAGES	320	
	<u>7640</u>	<u>7640</u>

Trading and Profit and Loss Account for the							
month ended 31st May 19X4							
						£	£
Sales							1,840
less : cost of goods sold							
Purchases							(1,750)
Gross Profit							90
Less : expenses							
Rent						200	
Delivery Expenses						50	
Wages						320	
							(570)
Net Loss							(480)

Balance Sheet at 31st May 19X4							
							£
Fixed Assets							
Fixtures and Fittings							2,000
Current Assets							
Trade Debtors						740	
Cash at Bank						2,380	
						3,120	
Current Liabilities							
Trade Creditors						(800)	
Net Current Assets							
							2,320
							4,320
Represented by :							
Capital							5,000
Profit for the year							(480)
							4,520
less : drawings							(200)
							4,320