



## CHAPTER 2 AND 6 - PURCHASE INVOICE ANALYSIS, AMOUNTS PAID AND OUTSTANDING

[illegible]

CHAPTER 3 - BANK RECEIPTS ANALYSIS

NAME OF FIRM				PERIOD FROM	TO		PREPARED BY: DATE:
DETAIL OF BANK RECEIPTS				ANALYSIS OF BANK RECEIPTS			
Date	Number	Name	Amount (£'s)	Sales Invoice Receipt (£'s)	Interest Received (£'s)	Other Receipts (£'s)	Detail of Other Receipts
TOTAL (£'s)							

CHAPTER 3 - BANK PAYMENT ANALYSIS

NAME OF FIRM				PERIOD FROM		TO			PREPARED BY: DATE:	
DETAILS OF BANK PAYMENTS				ANALYSIS OF BANK PAYMENTS						
Date	Number	Name of Payee	Amount (£'s)	Purchase Invoices Paid (£'s)	Bank Charges (£'s)	Pensions (£'s)	Wages (£'s)	Private Drawings (£'s)	Sundry Payments (£'s)	Details of Sundry Payments
TOTAL (£'s)										

### CHAPTER 3 - BANK ACCOUNT SUMMARY

<b>Bank Account Summary</b>	<b>£'s</b>
Balance brought forward from last year	Nil
Total bank receipts	
Less: Total bank payments	(       )
Balance carried forward to next year	

### CHAPTER 4 - BANK ACCOUNT RECONCILIATION TO BANK STATEMENT

<b>Bank Account Reconciliation</b>			<b>£'s</b>	<b>£'s</b>
Balance Per Bank Statement (See Bank Statement Below)				
Less: Cheques not yet cleared through the bank				
<i>Date</i>	<i>Cheque No.</i>	<i>Name</i>		
				(       )
Balance per bank account summary (as calculated in Chapter 3 above)				

**CHAPTER 4 - BANK STATEMENT - PRINTABLE COPY****SMITHSON BANK PLC**

Current Account Plus+ Statement Number: 001

Date: 31<sup>st</sup> December 3000

Account name: The Company Ltd

Account number: 14568923

Branch: London Central

**TRANSACTIONS:**

XJ TY 12356 223 63

<b>Date</b>	<b>Transaction</b>	<b>Details</b>	<b>Payments</b>	<b>Receipts</b>	<b>Balance</b>
05-Jan-3000	Account	Balance B/F			0
15-Jan-3000	Card Purchase	Solar M Fuels	169.20		-169.20
03-Feb-3000	Sundry Credit	Baker Street		4,800.00	4,630.80
17-Feb-3000	602002	Bits & Bytes L	5,875.00		-1,244.20
25-Feb-3000	602001	Prop. Rentals	940.00		-2,184.20
15-Mar-3000	602003	Vans Are Go	1,000.00		-3,184.20
01-Apr-3000	DD	Bank Fees	3.50		-3,187.70
05-Apr-3000	Sundry Credit	Baker Street		7,050.00	3,862.30
05-Apr-3000	Card Purchase	Solar M Fuels	169.20		3,693.10
10-Apr-3000	602004	In Case Ins	250.00		3,443.10
01-Jun-3000	DD	Bank Fees	3.50		3,439.60
01-Jun-3000	Sundry Credit	Wigmore Street		3,525.00	6,964.60
05-Jul-3000	Card Purchase	Solar M Fuels	169.20		6,795.40
30-Jul-3000	602005	Bits & Bytes L	3,525.00		3,270.40
14-Aug-3000	602006	A Phone Call L	55.34		3,215.06
19-Aug-3000	Sundry Credit	Baker Street		3,525.00	6,740.06
25-Aug-3000	Sundry Credit	Wigmore Street		4,700.00	11,440.06
30-Aug-3000	602006	Vans Are Go	2,525.00		8,915.06
01-Oct-3000	DD	Bank Fees	3.50		8,911.56
04-Oct-3000	Card Purchase	Solar M Fuels	171.55		8,740.01
04-Dec-3000	Interest	Interest Rec.		10.00	8,750.01

## CHAPTER 7 - VAT ACCOUNT SUMMARY

<b>VAT Summary</b>	<b>£'s</b>
VAT on sales invoices	
Less: VAT on purchase invoices	( )
Net VAT payable to the Government	

## CHAPTER 9 – STOCK OF GOODS YET TO BE SOLD

## Stock Record: 1333 GHZ Computers

[illegible]

## CHAPTER 11 – LIST OF VALUES & BALANCES (THE TRIAL BALANCE)

Detail of Transactions	Flow In [Debit]	Flow Out [Credit]
Sales		23,000.00
Trade Debtors	3,525.00	
Purchases of goods		
Trade Creditors		
Rent		
Phone		
Motor Expenses		
Van Cost		
Stationery		
Insurance		
Interest on cash left on deposit		
Share Capital Invested and owned by you		
Bank Charges		
Drawings (dividends)		
Motor Tax		
Bank Account Balance		
VAT Account Balance		
Wages expense		
Employer NIC expense		
Tax & NIC due to the Government		
Net Pay due to employee		
<b>Totals</b>		



# CHAPTER 13 – INCOME LESS EXPENSES (THE PROFIT & LOSS ACCOUNT)

## The Company Limited

Profit and Loss account for the year ending on the 31<sup>st</sup> December 3000

		3000	
	Reference:	£'s	£'s
Sales			23,000
Cost of Goods Sold			
Opening stock		-	
Purchases of Goods		13,000	
Less: Closing stock		(        )	
			(11,500)
Gross Profit			11,500
Other Operating expenses			
Salary		1,000	
Employer NIC			
Rent			
Phone			
Motor Expenses			
Motor Tax			
Printing, Postage & Stationery			
Insurance			
Bank Charges			
Depreciation of Van			
			(3,644)
Operating Profit			7,856
Interest Received			
Profit before Tax			7,866
Corporation Tax (say 20% x profit before tax)	Journal 5		(1,573)
Profit after tax			6,293
Dividends (drawings)			(        )

Profit Retained for the year			5,393
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## CHAPTER 14 – ASSETS LESS LIABILITIES (THE BALANCE SHEET)

### The Company Limited Balance Sheet As At 31<sup>st</sup> December 3000

		3000		
	Reference:	£'s	£'s	£'s
Fixed Assets				
Van Cost				3,000
Van Depreciation Accumulated				(750)
				2,250
Current Assets				
Stock		1,500		
Trade Debtors				
Prepayments				
Cash At Bank				
			12,863	
Current Liabilities (due within 1 year of the balance sheet date)				
Trade Creditors		5,909		
Corporation Tax				
VAT				
PAYE & NIC				
Net Pay due to employee				
Accruals				
			(     )	
Net Current Assets / (Liabilities)				3,243
Long Term Liabilities (due after 1 or more years of the balance sheet date)				-
Net Assets / (Liabilities)				5,493
Share Capital & Reserves (Amount owed to the owners of the business=Equity)				
Ordinary Share Capital				100
Profit And Loss Account – Balance B/F				--
– Retained this year				
Total Equity				



## CURRENT ASSET ACCOUNTS

[illegible]

PREPAYMENTS ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

[illegible]

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WAGES CONTROL ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

ACCRUALS ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£



EQUITY ACCOUNTS

SHARE CAPITAL ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

PROFIT AND LOSS RESERVE ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

## PROFIT AND LOSS ACCOUNTS

**3000**

3001

**3000**

3001

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

# WAGES AND SALARIES ACCOUNT

3000

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

3001

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

# EMPLOYER NIC ACCOUNT

3000

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

3001

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

# RENT ACCOUNT

3000

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

3001

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

TELEPHONE ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

MOTOR EXPENSES ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

MOTOR TAX ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

PRINTING, POSTAGE AND STATIONERY ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

INSURANCE ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

BANK CHARGES ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

<b>DEPRECIATION CHARGE ACCOUNT</b>							
<b>3000</b>							
<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Debit</b>	<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Credit</b>
			£				£
<b>3001</b>							
<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Debit</b>	<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Credit</b>
			£				£

<b>INTEREST RECEIVED ACCOUNT</b>							
<b>3000</b>							
<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Debit</b>	<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Credit</b>
			£				£
<b>3001</b>							
<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Debit</b>	<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Credit</b>
			£				£

<b>CORPORATION TAX CHARGE ACCOUNT</b>							
<b>3000</b>							
<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Debit</b>	<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Credit</b>
			£				£
<b>3001</b>							
<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Debit</b>	<b>Date</b>	<b>Reference</b>	<b>Details</b>	<b>Credit</b>
			£				£

DIVIDENDS OR DRAWINGS ACCOUNT							
3000							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£
3001							
Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£