





**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
<b>TOTAL (£'s)</b>							



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

<b>Detail of Transactions</b>	<b>Flow In [Debit]</b>	<b>Flow Out [Credit]</b>
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

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



























**DIVIDENDS OR DRAWINGS ACCOUNT**

**3000**

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£

**3001**

Date	Reference	Details	Debit	Date	Reference	Details	Credit
			£				£