肩 ccumutoted fund Assets

Assets	_	
New equipment	12000	
Cash in hand	3500	
Cash at bank	60000	
Bar insurance	27000	
Sub owing	3400	105900
Liabilities		

Creditors	7500	-7500
Acc fund		98400

Non current assets	_	cost	dep	carrving
New equipment		1200	0 8000	
current assets				
α 1 · 1 · 1	2000			

Cash in hand 2000

Purchases	ledger contro	1 A/c				
Cash	124700	bal b/d	7500			
bal c/d	10200	purchases	124700			
	134900		134900			
			Bar trading	a/c		
	Opening st	ock	27000	Sales	154200	
	purchases		127400			
			154400			
less:	closing sto	ck	42700			
	G m		111700			
	Gross profi		42500	_		
			154200	_	154200	
Income and	l expenditure					
Income	-					
Bar profit		42500				
Subscriptio	n	46900				
donations		7500	96900			
Expenditur	e					
Travel expe		28500				
Depreciation	on	4000				
Ground ren	t	6000	-38500			
Surplus of i		1 10/20/6	58400			
	eet for the yea	ar ended 9/30/2				
stock	• •	42700				1.470
sub owi	ıg	2300	J			1470 1550
liabilitie	S					
creditors	S					102
Acc fund as	s at 9/1/2015					984
surplus						584
Acc fund as	s a 9/30/2016	Subscription	a/c			1568
ba I b/f		34001 ca		48000		
income Exp	enditure	46900 ba		2300		
		5030 o		50300		

Name: Temabor Arubayi: ACC 102 Matric no: 19/sms03/006