

Q.4 Tabular Statement

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	01/01/2018	Jan	Feb	Mar	May	Sept.	Nov.	Dec.	Total
Land and buildings	660,000	140,000 [1]	120,000 [1]						920,000 [1]
Depreciation – L & B	(33,000)	33,000 [2]						(15,600) [2]	(15,600)
Vehicles	85,000		35,000 [1]						120,000
Depreciation - vehicles	(38,000)							(21,000) [1]	(59,000)
Stock	57,120						(650) [2]		56,470
Debtors	82,400		15,300 [2]				360 [2] 780 [1]		98,840
Bad debts provision	(4,120)			212 [2]					(3,908) [1]
Insurance prepaid					4,800 [2]			(3,200) [2]	1,600
Goodwill			22,700 [2]						22,700
Total Assets	809,400	173,000	193,000	212	4,800	---	490	(39,800)	1,141,102
Share capital	450,000		140,000 [2]						590,000
Share premium	59,000		42,000 [2]						101,000
Revaluation reserve		173,000 [2]							173,000
Profit and Loss	205,400			212 [2]		(29,500) [2]	1,200 [2] 130 [2]	(15,600) [1] (21,000) [1] 6,400 [1] (3,200) [1]	144,042 [2]
Creditors	64,000		11,000 [2]						75,000
Bank	24,000				(8,800) [1] 4,800 [1]	29,500 [2]	(840) [2]		48,660 [2]
Expenses due	7,000								7,000
Rent receivable					8,800 [2]			(6,400) [2]	2,400 [1]
Total Liabilities	809,400	173,000	193,000	212	4,800	---	490	(39,800)	1,141,102