

7. Wale started business on 1st January 2022 with D 100,000 as capital and kept few records.

His assets and liabilities as at 31st December 2022 were as follows:

	D
Premises	280,000
Loan	150,000
Stock	62,000
Debtors	4,800
Creditors	13,200
Bank	12,400

Wale withdrew D 17,300 cash for his personal use and deposited an additional cash of D 8,000 into the business account.

You are required to:

- (a) Calculate the Closing Capital;
- (b) Prepare Statement of Net Profit for the year ended 31st December 2022;
- (c) Prepare the Balance Sheet as at that date.

[15 marks]

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