

7 (A)

WALE

Statement of Affairs as at 31st December 2022

Closing capital 196,000		Fixed Assets	
		Premises 280,000	
Current Liabilities		Current Assets	
Creditors 13200		Stock 62000	
Loan 150,000	163200	Debtors 4800	
		Bank 12400	79200
	359200		359200

(B)

WALE

Statement of Profit for the year ended 31st Dec 2022

Closing capital		196,000
Add: Drawings		17,300
		213,300
Less: Opening capital	100,000	
Additional capital	8,000	(108,000)
NET PROFIT		105,300

C

WALE

BALANCE SHEET AS AT 31ST DECEMBER 2022

Opening Capital (100,000 + 8,000)		108,000	Fixed Assets	
Add: Net profit		105,300	Premises	
		213,300		
Less: Drawings		17,300	Current Assets	
		196,000	Stock	
Current Liabilities			62,000	
Creditors 13200			Debtors	
Loan 150,000	163,200		4,800	
	359,200		Bank	
			12,400	
			79,200	
			359,200	

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Folorunsho MEJABI



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