

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	Debtors	4800
	163200	Bank	12400
	359200		79200
			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	280,000
		213,300	Current Assets	
Less: Drawings		17,300	Stock	62,000
		196,000	Debtors	4,800
Current Liabilities			Bank	12,400
Creditors	13,200			79,200
Loan	150,000	163,200		
		359,200		359,200

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England and Wales, Institute of
Chartered Accountants in England and
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