

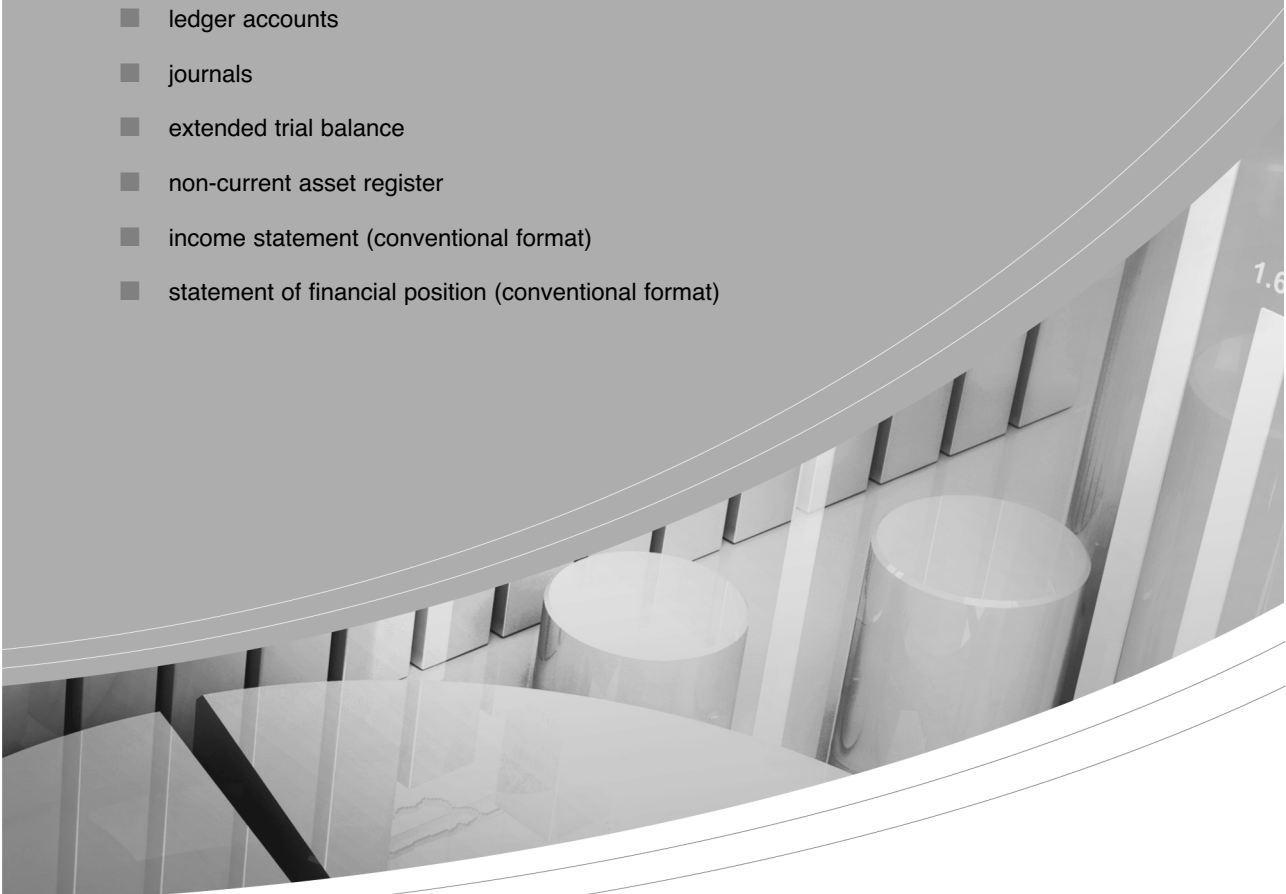
# Sole Trader & Partnership Accounts

## Photocopiable resources

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The forms and formats include:

- ledger accounts
- journals
- extended trial balance
- non-current asset register
- income statement (conventional format)
- statement of financial position (conventional format)



Dr \_\_\_\_\_ account Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr \_\_\_\_\_ account Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr \_\_\_\_\_ account Cr

Date	Details	Amount	Date	Details	Amount
		£			£

Dr \_\_\_\_\_ account Cr

Date	Details	Amount	Date	Details	Amount
		£			£

**Journal**

Date	Details	Reference	Dr	Cr
			£	£

**Journal**

Date	Details	Reference	Dr	Cr
			£	£

**Journal**

Date	Details	Reference	Dr	Cr
			£	£

**Journal**

Date	Details	Reference	Dr	Cr
			£	£





**INCOME STATEMENT**  
**(PROFIT AND LOSS ACCOUNT)**

of .....

for the year ended .....

	£	£
<b>Sales revenue</b>		
<b>Cost of sales</b>		
<b>Gross profit</b>		
<b>Less expenses:</b>		
<b>Total expenses</b>		
<b>Profit for the year</b>		

**STATEMENT OF FINANCIAL POSITION  
(BALANCE SHEET)**

of .....  
as at .....

	Cost £	Accumulated depreciation £	Carrying amount (net book value) £
<b>Non-current (fixed) assets</b>			
<b>Current assets</b>			
<b>Current liabilities</b>			
<b>Net current assets</b>			
<b>Net assets</b>			
<b>Financed by:</b>			<b>Total</b>