

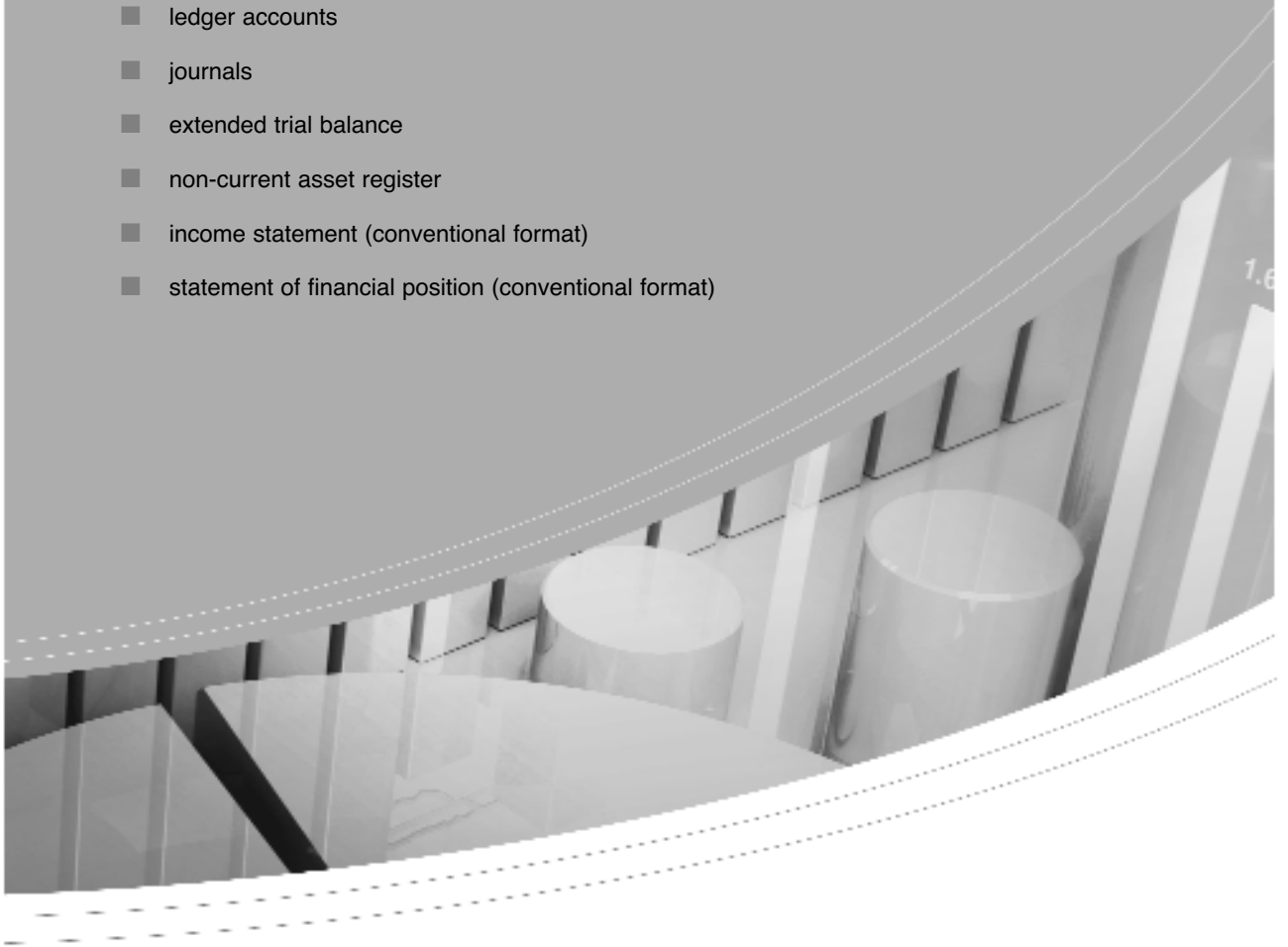
Sole Trader & Partnership Accounts

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

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

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

as at

	Cost £	Accumulated depreciation £	Carrying amount (net book value) £
Non-current (fixed) assets			
Current assets			
Current liabilities			
Net current assets			
Less Non-current (Long-term) liabilities			
Net assets			
Financed by:			Total