

**Anand Rao**  
**Trial Balance**  
For 1-Apr-2019

|                                | Closing Balance    |                    |
|--------------------------------|--------------------|--------------------|
|                                | Debit              | Credit             |
| <b>Capital Account</b>         | <b>20,000.00</b>   | <b>2,00,000.00</b> |
| <i>Anand Rao Capital</i>       |                    | 2,00,000.00        |
| <i>Drawing</i>                 | 20,000.00          |                    |
| <b>Current Liabilities</b>     |                    | <b>53,500.00</b>   |
| Sundry Creditors               |                    | 53,500.00          |
| <b>Fixed Assets</b>            | <b>53,500.00</b>   |                    |
| <i>Furniture &amp; Fitting</i> | 50,000.00          |                    |
| <i>Vaccum Cleaner</i>          | 3,500.00           |                    |
| <b>Current Assets</b>          | <b>1,30,100.00</b> |                    |
| <i>Opening Stock</i>           |                    |                    |
| Sundry Debtors                 |                    |                    |
| Cash-in-Hand                   | 1,26,850.00        |                    |
| Bank Accounts                  | 3,250.00           |                    |
| <b>Sales Accounts</b>          |                    | <b>1,00,250.00</b> |
| <i>Sales</i>                   |                    | 1,00,250.00        |
| <b>Purchase Accounts</b>       | <b>1,42,500.00</b> |                    |
| <i>Purchase</i>                | 1,42,500.00        |                    |
| <b>Indirect Expenses</b>       | <b>7,650.00</b>    |                    |
| <i>Conveyence Expenses</i>     | 650.00             |                    |
| <i>Miscellaneous Expenses</i>  | 3,500.00           |                    |
| <i>Salaries</i>                | 3,000.00           |                    |
| <i>Stationery Expenses</i>     | 500.00             |                    |
| <b>Grand Total</b>             | <b>3,53,750.00</b> | <b>3,53,750.00</b> |