***Receipts and payments account (cash book)***

Dr Cr

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amt | Particulars | Amt |
| donation |  | Asset purchases |  |
| Entrance fees |  | Other payments |  |
| subscription |  |  |  |
| Other receipts |  |  |  |

***Income and Expenditure account***

Dr Cr

|  |  |  |  |
| --- | --- | --- | --- |
| Expenditure | Amt | Income | Amt |
| Material consumed |  | All incomes |  |
| All expenses |  |  |  |
| Depreciation |  |  |  |

***Balance sheet***

|  |  |  |  |
| --- | --- | --- | --- |
| Liabilities | Amt | Assets | Amt |
| Capital fund   * Surplus income * Entrance fee   (is asked to capitalise)   * Excess expenses |  | Cash (closing cash in receipts and payments) |  |
| Other liabilities |  | Other assets |  |
| Outstanding expenses (Current year) |  | Outstanding incomes (Current year) |  |
| Prepaid incomes (Current year) |  | Prepaid expenses (Current year) |  |