entries

id 🔑	bigserial
account_id	bigint
amount	bigint NN
created_at	timestampz NN

accounts

id 🔑	bigserial
owner	varchar NN
balance	bigint NN
currency	varchar NN
created_at	timestampz NN

transfers

id 🔑	bigserial
from_account_id	bigint
to_account_id	bigint
amount	bigint NN
created_at	timestampz NN