**Practice 10**

Indicate whether each of the following transactions is a revenue receipts or a capital receipt by ticking the appropriate boxes:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Transactions** | **Expenditure** | |
| **Revenue** | **Capital** |
|  | Proceeds from sale of refreshment of a club |  |  |
|  | Rental income received by a property company |  |  |
|  | Interest of fixed deposit from trading firm |  |  |
|  | Additional capital brought in by a sole proprietor |  |  |
|  | A loan received from an outsider |  |  |
|  | A sum received on loan notes |  |  |
|  | Proceeds from disposal of used furniture |  |  |