In the books of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**General Ledger**

Subscriptions

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Y2 |  | **RM** | Y2 |  | **RM** |
| J 1 | Balance b/d | 1,300 | J 1 | Balance b/d | 370 |
| D31 | Income and Expenditure | 36,350 | D31 | Bank | 36,750 |
| 31 | Balance c/d | 450 | 31 | Balance c/d | 980 |
|  |  | 38,100 |  |  | 38,100 |
| Y3 |  |  | Y3 |  |  |
| J 1 | Balance b/d | 980 | J 1 | Balance b/d | 450 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Income and Expenditure Account (Extract)**

For The Year Ended \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| **Income** |  |  |
| Subscriptions |  | 35,700 |
|  |  |  |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Statement of Financial Position (Extract)**

For The Year Ended \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
|  | **RM** |
| **Current Assets** |  |
| Subscriptions in Arrears | 980 |
| **Current Liabilities** |  |
| Subscriptions in Advance | 450 |