**Unified Exam Bookkeeping and Accounts Past Year Papers Collection – Year 2012 Question 4**

ABC Social Club

Receipts And Payments Account For The Year Ended 31 December 2011

|  |  |  |  |
| --- | --- | --- | --- |
| **Receipts** | **RM** | **Payments** | **RM** |
| Balance b/d | 2,500 | Payments To Restaurant Creditors | 3,200 |
| Subscriptions | 1,800 | Prizes For Football Matches | 630 |
| Receipts From Restaurant Debtors | 1,000 | Maintenance of Premises | 2,000 |
| Cash Sales (Restaurant) | 8,155 | General Expenses | 3,125 |
| Receipts From Football Matches | 2,930 | Wages Of Restaurant Staff | 3,500 |
| Donations | 800 | New Equipment | 700 |
|  |  | Balance c/d | 4,030 |
|  | 17,185 |  | 17,185 |
| Balance b/d | 4,030 |  |  |

**Additional information:**

|  |  |  |
| --- | --- | --- |
|  | **31 December 2010** | **31 December 2011** |
|  | **RM** | **RM** |
| Restaurant accounts receivable | 750 | 1,150 |
| Restaurant accounts payable | 800 | 1,550 |
| Restaurant Inventory | 1,000 | 925 |
| Subscriptions in arrears | 100 | 125 |
| Subscriptions in advance | 50 | 75 |
| Equipment | 1,200 | 1,500 |
| Wages of restaurant staff outstanding | 250 | 375 |
| Club premises | 100,000 | 110,000 |
| Other Payables (Lim Construction Company) for building of club premises | - | 10,000 |
|  |  |  |

**You are required to** prepare the following financial reports for the year ended 31 December 2011:

1. Restaurant Trading Account;
2. Income and Expenditure Account.