In the books of **Seremban Sungai Ujong Club:**

**General Ledger**

**Subscriptions**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2021 |  | **RM** | 2021 |  | **RM** |
| Jn 1 | Balance b/d | 390 | Jn 1 | Balance b/d | 220 |
| Dc31 | Income and Expenditure | 25,640 | Dc31 | Bank | 25,590 |
| 31 | Balance c/d | 380 | 31 | Subscription Debts (390 – 360) | 30 |
|  |  |  | 31 | Balance c/d | 570 |
|  |  | 26,410 |  |  | 26,410 |
| 2022 |  |  | 2022 |  |  |
| Jn 1 | Balance b/d | 570 | Jn 1 | Balance b/d | 380 |
|  |  |  |  |  |  |

Seremban Sungai Ujong Club

**Restaurant Trading Account**

For The Year Ended 31 December 2021

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| Sales |  | 18,500 |
| **Less: Cost of Sales** |  |  |
| Opening Inventory | 850 |  |
| Purchases | 5,820 |  |
| Cost of Goods Available for Sales | 6,670 |  |
| ***Less:*** Closing Inventory | (1,050) | (5,620) |
| **Gross Profit** |  | 12,880 |
| ***Less:* Expenses** |  |  |
| ***Wages of Restaurant Staff*** | 1,200 |  |
|  | 890 | (2,090) |
| **Net Profit** |  | 10,790 |
|  |  |  |

Seremban Sungai Ujong Club

**Income and Expenditure Account**

For The Year Ended 31 December 2021

|  |  |  |
| --- | --- | --- |
|  | **RM** | **RM** |
| **Income** |  |  |
| Subscriptions |  | 25,640 |
| Commission Received |  | 550 |
| Donation |  | 4,000 |
| Rental of Lockers |  | 2,400 |
| Profit on Restaurant |  | 10,790 |
|  |  | 43,380 |
| ***Less:* Expenditure** |  |  |
| Stationery | 980 |  |
| Salaries | 5,600 |  |
| Maintenance Expenses | 9,050 |  |
| Insurance Expenses | 2,630 |  |
| Donation to Charities | 2,500 |  |
| Depreciation of Furniture (6,300 + 3,690) x 10% | 999 |  |
| Subscription Debts | 30 | 21,789 |
| **Surplus** |  | 21,591 |
|  |  |  |

**Workings:**

Restaurant Accounts Payable

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2021 |  | **RM** | 2021 |  | **RM** |
| Dc31 | Bank | 5,600 | Jn 1 | Balance b/d | 540 |
| 31 | Balance c/d | 760 | 1 | Purchases | 5,820 |
|  |  | 6,360 |  |  | 6,360 |
|  |  |  | 2022 |  |  |
|  |  |  | Jn 1 | Balance b/d | 760 |

Insurance Expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2021 |  | **RM** | 2021 |  | **RM** |
| Jn 1 | Balance b/d | 450 | Dc31 | Income and Expenditure | 2,630 |
| Dc31 | Bank | 2,400 | 31 | Balance c/d | 220 |
|  |  | 2,850 |  |  | 2,850 |
| 2022 |  |  |  |  |  |
| Jn 1 | Balance b/d | 220 |  |  |  |