|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  | Grout | Account | Description | BClass |  | Opening CHF | Balance CHF |
|  |  |  |  | BALANCE SHEET |  |  |  |  |
|  |  |  |  | ASSETS |  |  |  |  |
|  |  |  | 1000 | Cash on hand |  | 100 | 100,00 | 100,00 |
|  |  |  | 1020 | Bank account |  | 100 | 200,00 | 200,00 |
|  |  | 100 |  | Cash and cash equivalents |  |  | 300,00 | 300,00 |
|  |  |  |  |  |  |  |  |  |
|  |  | 10 |  | Current assets |  | 1 | 300,00 | 300,00 |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  | Total Assets |  | 00 | 300,00 | 300,00 |
| 1 |  |  |  |  |  |  |  |  |
|  | 2 |  |  | LIABILITIES |  |  |  |  |
| 1 |  |  | 2000 | Suppliers or creditors | 2 | 200. | -140,00 | -140,00 |
|  |  |  | 2030 | Deposits received | 2 | 200. | -20,00 | -20,00 |
|  |  | 200. |  | Suppliers or creditors |  | 20 | -160,00 | -160,00 |
|  |  |  |  |  |  |  |  |  |