Dr. **Trial Balance-** Cr.

18 — Mar.	31	To page.......	1	1218	50	18 - Mar	31	By page.......	1	0	00
		,,	2	2560	00			,,	2	0	00
		,,	3	0	00			,,	3	0	00
		,,	4	2445	53			,,	4	0	00
		,,	5	3944	50			,,	5	0	00
		,,	6	0	00			,,	6	4038	50
		,,	7	0	00			,,	7	1470	05
		,,	8	0	00			,,	8	3742	33
		,,	9	12381	83			,,	9	4722	30
		,,	10	17946	55			,,	10	12450	18
		,,	11	8161	20			,,	11	8554	26
		,,	12	1041	71			,,	12	395	71
		,,	13	1313	80			,,	13	400	29
		,,	14	0	00			,,	14	0	00
		,,	15	760	00			,,	15	16000	00
				51773	62					51773	62

In adding pages 10 to 15 omit all sums marked *. Also Profit and Loss, page 14; and Balance Sheet, page 15.

The Trial Balance is drawn up before making the various entries for Profit and Loss and Goods on Hand in the a/cs from pages 10 to 15 of Ledger. Als entries with a * must be omitted, and the a/cs in which they occur understood al not balanced at this stage. The Profit and Loss and Balance Sheet are not entered at all, and the firm a/cs to contain amounts only paid in or drawn from the business.

Profit and Loss.

18— Mar.	31	To Loss Disct...	12	190	54	18— Mar	31	By Profit. General goods a/c	10	1214	83
	,,	,, Bad debts..	13	472	45		,,	,, Com. do.	10	77	05
	,,	,, Trade Exp.	13	831	15		,,	,, Paper........	10	903	50
	,,	,, Bal. forward		3067	89		,,	,, Coffee......	11	1650	56
							,,	,, Port Wine...	11	156	32
							,,	,, Interest....	12	169	68
							,,	,, Commission	13	390	09
				4562	03					4562	03
	,,	To J. Hamilton, his ½ profit		1533	94½						
	,,	,, R. Boyd....		1533	94½			,, Balance....		3067	89
				3067	89					3067	89