

Célèbre Store

Trial Balance
As of March 31, 2020

	DEBIT	CREDIT
1011 AXA Current Account	2,145.79	
1020 HSBC Current Bank	3,169.52	
1030 HSBC Bank saving	0.00	
1050 WISE EURO	0.00	
1060 Cash on hand	951.00	
1088 Clearing A/C	231.01	
1065 Debtors	28,537.52	
1080 Motor vehicles	25,000.00	
1081 Motor vehicles:Accumulated Depreciation- Motor Vehicles		15,000.00
2005 Creditors		23,301.88
2006 Creditors - EUR		5,079.96
2015 NI & PAYE payable		3,664.68
2020 Pension Payable		56.73
2040 Directors Current A/C	18,210.00	
2060 Net Wages Payable		6,661.09
2080 VAT Control		13,479.60
2085 VAT Suspense	6,190.64	
Retained Earnings		4,462.32
4010 SALES INCOME		96,527.30
5010 Cost of Sales (Purchase)	47,080.18	
5060 Business Rates Expense	535.21	
5070 Entertainment Expense	497.16	
5300 Repair and maintenance Expense	18.50	
5400 Utilities Expense	21.82	
5700 Advertising & Promotional Expenses	2,167.32	
5800 Legal and professional fees	75.00	
6000 Dues and Subscriptions Expense	972.47	
6010 Salaries Expense	25,628.56	
6015 Consultancy fees	1,000.00	
6020 Employer NI Expense	1,715.75	
6030 Employer Pension Expense	396.50	
6100 Telephone/ Internet Expense	528.99	
6110 IT Expense	995.00	
6200 Parking Expense	11.20	
6300 Accountancy Fee	300.00	
6700 Web Hosting	195.76	
7000 Travelling Expense	424.23	
7010 Office supplies	414.71	
7015 Postage expense	9.95	
7020 Waste Management	600.00	
7200 Bank charges	265.90	
7300 Meals and Subsistances	12.05	
9090 TRansferWise	34.55	
4050 Discount Earned		28.03
5050 Other Expense	6.99	
9500 Ask My Accountants		0.52
Exchange Gain or Loss		81.17

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Trial Balance
As of March 31, 2020

	DEBIT	CREDIT
TOTAL	£168,343.28	£168,343.28

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Profit and Loss

January - March, 2020

	TOTAL
Income	
4010 SALES INCOME	96,527.30
Total Income	£96,527.30
Cost of Sales	
5010 Cost of Sales (Purchase)	47,080.18
Total Cost of Sales	£47,080.18
GROSS PROFIT	£49,447.12
Expenses	
5060 Business Rates Expense	535.21
5070 Entertainment Expense	497.16
5300 Repair and maintenance Expense	18.50
5400 Utilities Expense	21.82
5700 Advertising & Promotional Expenses	2,167.32
5800 Legal and professional fees	75.00
6000 Dues and Subscriptions Expense	972.47
6010 Salaries Expense	25,628.56
6015 Consultancy fees	1,000.00
6020 Employer NI Expense	1,715.75
6030 Employer Pension Expense	396.50
6100 Telephone/ Internet Expense	528.99
6110 IT Expense	995.00
6200 Parking Expense	11.20
6300 Accountancy Fee	300.00
6700 Web Hosting	195.76
7000 Travelling Expense	424.23
7010 Office supplies	414.71
7015 Postage expense	9.95
7020 Waste Management	600.00
7200 Bank charges	265.90
7300 Meals and Subsistances	12.05
9090 TRansferWise	34.55
Total Expenses	£36,820.63
NET OPERATING INCOME	£12,626.49
Other Income	
4050 Discount Earned	28.03
Total Other Income	£28.03
Other Expenses	
Unrealised Gain or Loss	0.00
5050 Other Expense	6.99
9500 Discount expenses	-0.52
Exchange Gain or Loss	-81.17
Total Other Expenses	£ -74.70
NET OTHER INCOME	£102.73
NET INCOME	£12,729.22

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Balance Sheet
As of March 31, 2020

	TOTAL
Fixed Asset	
Tangible assets	
1080 Motor vehicles	25,000.00
1081 Accumulated Depreciation- Motor Vehicles	-15,000.00
Total 1080 Motor vehicles	10,000.00
Total Tangible assets	£10,000.00
Total Fixed Asset	£10,000.00
Cash at bank and in hand	£6,497.32
Debtors	
1065 Debtors	28,537.52
Total Debtors	£28,537.52
NET CURRENT ASSETS	£35,034.84
Creditors: amounts falling due within one year	£27,843.30
NET CURRENT ASSETS (LIABILITIES)	£7,191.54
TOTAL ASSETS LESS CURRENT LIABILITIES	£17,191.54
TOTAL NET ASSETS (LIABILITIES)	£17,191.54
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Capital and Reserves	
Retained Earnings	4,462.32
Profit for the year	12,729.22
Total Capital and Reserves	£17,191.54

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Statement of Cash Flows

January - March, 2020

	TOTAL
OPERATING ACTIVITIES	
Net Income	12,729.22
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1065 Debtors	-28,537.52
1081 Motor vehicles:Accumulated Depreciation- Motor Vehicles	15,000.00
2005 Creditors	21,376.83
2006 Creditors - EUR	5,079.96
2015 NI & PAYE payable	3,664.68
2020 Pension Payable	56.73
2040 Directors Current A/C	-18,210.00
2060 Net Wages Payable	6,661.09
2080 VAT Control	13,482.81
2085 VAT Suspense	-6,190.64
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	12,383.94
Net cash provided by operating activities	£25,113.16
INVESTING ACTIVITIES	
1080 Motor vehicles	-25,000.00
Net cash provided by investing activities	£ -25,000.00
FINANCING ACTIVITIES	
Retained Earnings	6,384.16
Net cash provided by financing activities	£6,384.16
NET CASH INCREASE FOR PERIOD	£6,497.32
CASH AT END OF PERIOD	£6,497.32