

# Sample statutory accounts

## Sample Company Stat Accounts Limited Notes to the Accounts for the year ended 31 December 2013

|  |                      |                    |                |               |
|--|----------------------|--------------------|----------------|---------------|
| <b>5 Debtors</b>   |                      |                    | <b>2013</b>    | <b>2012</b>   |
|  |                      |                    | £              | £             |
| Trade debtors  |                      |                    | 105,704        | 76,193        |
| Other debtors  |                      |                    | 6,999          | -             |
|  |                      |                    | <u>112,703</u> | <u>76,193</u> |
| <b>6 Creditors: amounts falling due within one year</b>        |                      |                    | <b>2013</b>    | <b>2012</b>   |
|  |                      |                    | £              | £             |
| Trade creditors  |                      |                    | 38,208         | 14,022        |
| Deferred income  |                      |                    | 36,156         | -             |
| Corporation tax  |                      |                    | 3,889          | 18,430        |
| Other taxes and social security costs                          |                      |                    | 8,586          | 2,803         |
| Other creditors  |                      |                    | 6,932          | 19,864        |
| Accruals   |                      |                    | 4,651          | -             |
|  |                      |                    | <u>98,422</u>  | <u>54,919</u> |
| <b>7 Share capital</b>   | <b>Nominal value</b> | <b>2013 Number</b> | <b>2013</b>    | <b>2012</b>   |
|  |                      |                    | £              | £             |
| Allocated, called up and fully paid:                           |                      |                    |                |               |
| A Ordinary shares  | £1 each              | 90                 | 90             | 90            |
| B Ordinary shares  | £1 each              | 10                 | 10             | 10            |
|  |                      |                    | <u>100</u>     | <u>100</u>    |
| <b>8 Profit and loss account</b>                               |                      |                    | <b>2013</b>    |               |
|  |                      |                    | £              |               |
| At 1 January 2013  |                      |                    | 70,849         |               |
| Profit for the year  |                      |                    | 44,314         |               |
| Dividends  |                      |                    | (32,000)       |               |
|  |                      |                    | <u>83,163</u>  |               |
| At 31 December 2013  |                      |                    |                |               |
| <b>9 Dividends</b>   |                      |                    | <b>2013</b>    | <b>2012</b>   |
|  |                      |                    | £              | £             |
| Dividends for which the company became liable during the year: |                      |                    |                |               |
| Dividends paid   |                      |                    | <u>32,000</u>  | <u>-</u>      |

## 8. Notes cont'd

The notes section must always start with the Accounting Policies.

# National 5 Accounts Notes

**United States. Congress**



## National 5 Accounts Notes:

*Student's Guide for Bookkeeping and Accounting II.* Marcella E. Finegan, 1959      The Federal Statutes Annotated  
United States, 1906      **An Account of Ireland, Statistical and Political** Edward Gibbon Wakefield, 1812      *An account of*  
*Ireland* Edward Wakefield, 1812      **An Account of Ireland, Statistical and Political** Edward Wakefield, 1812      *Annual*  
*Report of the Comptroller of the Currency to the ... Session of the ... Congress of the United States* United States. Office of  
the Comptroller of the Currency, 1903      **Technical Note**, 1914      **Bookkeeping and Business Methods** Reuel Ithiel  
Lund, 1928      **Modern Banking**, 1916      Moody's Analyses of Railroad Investments John Sherman Porter, 1920 American  
government securities 1928 53 in 5 annual vols v 1 Railroad securities 1952 53 Transportation v 2 Industrial securities v 3  
Public utility securities v 4 Government securities 1928 54 v 5 Banks insurance companies investment trusts real estate  
finance and credit companies 1928 54      Statistics of the State of Queensland Australian Bureau of Statistics. Queensland  
Office, 1912      **Comptroller's Report Embracing a Detailed Statement of the Receipts and Expenditures** New  
Orleans (La.) Comptroller's Office, 1887      **The Congressional Globe** United States. Congress, 1870      *The Bankers'*  
*Magazine, and Statistical Register*, 1887      **The American Business and Accounting Encyclopaedia**, 1904      Statistics  
of the State of Queensland for the Year ..., 1908      *The American and English Encyclopaedia of Law* David Shephard  
Garland, Lucius Polk McGehee, James Cockcroft, Charles Porterfield, 1902      **Annual General Report Together with the**  
**Departmental Reports** Jamaica, 1926      Complete Accounting Course David Himmelblau, 1926      *Applied Bookkeeping*  
Davis Walter Morton, 1952

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