

# GARDEN FOOD CLUB

PROP. SHRI KARNABHAI BAVABHAI MALDHARI  
Near RTO. Office, Marketing Yard, Rajkot - 360003

Income & Expenditure Account for the year ended on 31-03-2018.

| Debit                                               |                     | Credit                      |                     |
|-----------------------------------------------------|---------------------|-----------------------------|---------------------|
| Particulars                                         | Amount (Rs)         | Particulars                 | Amount (Rs)         |
| To Opening Stock                                    | 91,580.00           | By Sales Income             | 18,52,000.00        |
| To Purchase:                                        | 8,95,200.00         |                             |                     |
| <b>To Direct Exps:</b>                              |                     |                             |                     |
| To Packing Material Exps.                           | 85,200.00           | By Closing Stock            | 85,200.00           |
| To Labour Exps.                                     | 1,05,200.00         |                             |                     |
| To Direct Exps.                                     | 1,72,520.00         |                             |                     |
| To Gross Profit                                     | 5,87,500.00         |                             |                     |
|                                                     | <b>19,37,200.00</b> |                             | <b>19,37,200.00</b> |
| To Accounting Exps.                                 | 3,250.00            | By Gross Profit             | 5,87,500.00         |
| To Bank Charges                                     | 1,660.33            | By Contract Business Income | 3,93,900.00         |
| To Telephone Exps.                                  | 9,750.00            |                             |                     |
| To Electricity Exps.                                | 25,750.00           |                             |                     |
| To Pertrol Exps.                                    | 19,200.00           |                             |                     |
| To Salary Exps/ Labour Exps                         | 4,15,000.00         |                             |                     |
| To Misc. Exps.                                      | 11,250.00           |                             |                     |
| To Depreciation :-                                  |                     |                             |                     |
| Mobile                                              | 4,606.00            |                             |                     |
| Vehicle - Maruti Ertiga                             | 70,483.00           |                             |                     |
| Vehicle - Two Wheeler                               | 5,984.00            |                             |                     |
| Furniture and Fixture                               | 17,156.00           |                             |                     |
| Computer                                            | 4,000.00            |                             |                     |
| <b>To Net Profit Transferred to Capital Account</b> | <b>3,93,310.67</b>  |                             |                     |
| <b>Total</b>                                        | <b>9,81,400.00</b>  | <b>Total</b>                | <b>9,81,400.00</b>  |