

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.*

BRANCH STORE, AUCKLAND.

Trading Account for Year ended 31st March, 1938.

Dr.	£	s.	d.	Cr.	£	s.	d.
Stock, 1st April, 1937	571	7	4	Issues to institutions, &c.	813	0	5
Purchases and transfers from Wellington store ..	680	18	5	Stock, 31st March, 1938	555	18	10
Balance, carried to Profit and Loss Account ..	116	13	6				
	<u>£1,368</u>	<u>19</u>	<u>3</u>		<u>£1,368</u>	<u>19</u>	<u>3</u>

Profit and Loss Account.

Dr.	£	s.	d.	Cr.	£	s.	d.
Head Office administration charges	5	0	0	Balance (profit) brought down	116	13	6
Salaries	35	0	0				
Rent	20	0	0				
Interest on capital	23	0	0				
Balance (profit), carried to Stores Summary Account ..	33	13	6				
	<u>£116</u>	<u>13</u>	<u>6</u>		<u>£116</u>	<u>13</u>	<u>6</u>

BRANCH STORE, DUNEDIN.

Trading Account for Year ended 31st March, 1938.

Dr.	£	s.	d.	Cr.	£	s.	d.
Stock, 1st April, 1937	350	5	0	Issues to institutions, &c.	324	10	0
Purchases and transfers from Wellington store ..	246	5	11	Stock, 31st March, 1938	321	17	7
Balance (gross profit), carried to Profit and Loss Account ..	49	16	8				
	<u>£646</u>	<u>7</u>	<u>7</u>		<u>£646</u>	<u>7</u>	<u>7</u>

Profit and Loss Account.

Dr.	£	s.	d.	Cr.	£	s.	d.
Head Office administration charges	5	0	0	Balance (profit) brought down	49	16	8
Salaries	25	0	0	Balance (loss), carried to Stores Summary Account ..	18	3	4
Rent	20	0	0				
Depreciation on fittings	4	0	0				
Interest on capital	14	0	0				
	<u>£68</u>	<u>0</u>	<u>0</u>		<u>£68</u>	<u>0</u>	<u>0</u>

CLOTHING-FACTORY, WELLINGTON.

Trading Account for Year ending 31st March, 1938.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.
Stock, 1st April, 1937—							Goods manufactured and issued	2,344	14	9
Materials	254	3	7				Sale of rags		3	7
Part-manufactured goods	108	2	8				Stock, 31st March, 1938—			
				362	6	3	Materials	105	2	10
Issues from central store				1,518	19	5	Part-manufactured goods	377	5	1
Wages				809	16	9				
Balance (gross profit) carried down				139	7	9				
				<u>£2,830</u>	<u>10</u>	<u>2</u>		<u>482</u>	<u>7</u>	<u>11</u>
								<u>£2,830</u>	<u>10</u>	<u>2</u>

Profit and Loss Account.

Dr.	£	s.	d.	Cr.	£	s.	d.
Head Office administration charges	12	0	0	Balance (gross profit) brought down	139	7	9
Power and lighting	17	4	4				
Sundries	15	13	0				
Rent	30	0	0				
Depreciation on plant and fittings	32	0	0				
Interest on capital	25	0	0				
Balance (profit) carried to Stores Summary Account ..	7	10	5				
	<u>£139</u>	<u>7</u>	<u>9</u>		<u>£139</u>	<u>7</u>	<u>9</u>