

PRINTING AND STATIONERY DEPARTMENT

TRADING ACCOUNT AS AT 31ST MARCH, 1942

<i>Dr.</i>				<i>Cr.</i>			
Paper and materials—		£	£	Sales—		£	£
Stock at beginning	37,914			Manufacturing	249,171		
Add purchases	97,426			Less work in progress, 31st March, 1941 ..	20,429		
	135,337				228,742		
Less stock on hand, 31st March, 1942 ..	45,818		89,519	Add work in progress, 31st March, 1942 ..	24,843		
Stationery—					253,585		
Stock at beginning	11,692			Stationery	80,163		
Add purchases	69,332			Publications	7,615		
	81,024			Typewriters	5,652		
Less stock on hand, 31st March, 1942 ..	13,610		67,414	Discounts received		347,015	
Publications—						417	
Stock at beginning	12,059						
Add purchases	2,985						
	15,044						
Less stock on hand, 31st March, 1942 ..	12,071		2,973				
Typewriters—							
Stock at beginning	202						
Add purchases	5,793						
	5,995						
Less stock on hand, 31st March, 1942 ..	1,067		4,928				
Wages (productive)	82,990						
Wages (establishment)	31,940						
Wages (Stationery Office)	9,813						
Freight (inwards)	10,236						
Insurance	3,175						
Lighting (proportion)	461						
Power	483						
Fuel	665						
Water	164						
	139,927						
Balance, to Profit and Loss Account ..	42,671						
	£347,432					£347,432	

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1942

<i>Dr.</i>				<i>Cr.</i>			
Office salaries	8,411			Balance transferred from Trading Account		42,671	
Repairs and alterations to buildings and plant ..	1,154			Storage and handling stationery, &c., for other Govern-			
Postage and telegrams	1,357			ment Departments	1,485		
Freight and cartage (outwards)	3,161			Commission on sales of publications	1,548		
Exchange	2,043			Rent receivable	236		
Discounts allowed	297						
Telephones (rental)	120						
Medical services	15						
Lighting, &c. (proportion)	51						
Proportion of rent, &c., High Commissioner's Office ..	340						
Office expenses	120						
Sundry trade expenses	324						
Audit fee	150						
Wages: Cleaners, watchmen, &c.	2,701						
Interest on capital	9,213						
Depreciation—							
Buildings	1,012						
Plant and machinery	6,618						
Furniture, fittings, and office equipment	77						
Type and type metal	106						
Accessories	527						
	8,340						
Rent of storage space	609						
Losses on disposal of assets	4						
Balance carried down	7,320						
	£45,940					£45,940	
				Balance brought down		£7,320	

MANUFACTURING ACCOUNT AS AT 31ST MARCH, 1942

<i>Dr.</i>				<i>Cr.</i>			
Manufacture of materials	172	18	7	Balance account in ledger	163,238	14	0
Defective work	32	4	6	Sales—			
Losses on jobs	404	0	9	Paper	90,609	11	4
Establishment expenses: Manufacturing	500	14	10	Binding	33	14	10
Work in progress, 31st March, 1942	24,842	13	3	Litho	5	0	9
Balance to Trading Account	249,171	0	4	Waste products	807	15	1
				Work in progress, 31st March, 1941	20,428	16	3
	£275,123	12	3		£275,123	12	3