

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

Stores Summary Account.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Balance (loss) from Wellington Central Store Account				482	5	6	By Balance (profit) from—						
							Auckland Branch Store Account				103	4	1
							Factory Account				14	11	0
							Balance carried to Special Schools Summary Account				364	10	5
				£482	5	6					£482	5	6

SPECIAL SCHOOLS.—STORES.

CENTRAL STORE, WELLINGTON.

Trading Account for the Year ended 31st March, 1927.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Stock, 1st April, 1926				4,726	17	7	By Sales, including issues to institutions, &c.				6,564	8	10
Purchases and issues from factory				4,473	11	2	Stock at 31st March, 1927				3,300	19	1
Balance (gross profit) carried down				664	19	2							
				£9,865	7	11					£9,865	7	11

Profit and Loss Account.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Head Office administration charges				50	0	0	By Balance brought down				664	19	2
Salaries and wages				515	0	0	Balance carried to Stores Summary Account				482	5	6
Rent				64	0	0							
Outward freight				35	1	3							
Fire insurance on stock				32	12	10							
Cleaning, lighting, heating, &c.				50	4	6							
Removal expenses				23	7	3							
Telephones				5	13	9							
Repairs				4	6	0							
				£	s.	d.							
Depreciation on fittings				15	0	0							
Additional depreciation on fittings				161	19	1							
Interest on capital				176	19	1							
				190	0	0							
				£1,147	4	8					£1,147	4	8

BRANCH STORE, AUCKLAND.

Trading Account for the Year ended 31st March, 1927.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Stock, 1st April, 1926				734	17	10	By Issues to institutions, &c.				1,628	19	10
Purchases and transfers from Wellington stores				1,304	19	0	Stock at 31st March, 1927				623	1	1
Balance carried down				212	4	1							
				£2,252	0	11					£2,252	0	11

Profit and Loss Account.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Head Office administration charges				5	0	0	By Balance brought down				212	4	1
Salaries				50	0	0							
Rent				17	0	0							
Depreciation on fittings				4	0	0							
Interest on capital				33	0	0							
Balance carried to Stores Summary Account				103	4	1							
				£212	4	1					£212	4	1

FACTORY, WELLINGTON.

Trading Account for the Year ended 31st March, 1927.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Stocks of material and unfinished work at 1st April, 1926				557	17	5	By Goods manufactured and issued				2,611	4	4
Issues from Central Store				1,534	2	3	Sale of rags				3	17	3
Wages				608	11	6	Stock (material) at 31st March, 1927				2	19	6
Balance carried down				89	8	2	Stock (partly manufactured) at 31st March, 1927				171	18	3
				£2,789	19	4					£2,789	19	4

Profit and Loss Account.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Repairs to plant, &c.				16	15	6	By Balance brought down				89	8	2
Power and light				3	16	2	Adjustment of expenditure of previous year				36	0	6
Rent				30	0	0							
Depreciation on plant, &c.				24	0	0							
Head Office administration charges				15	0	0							
Sundries				0	6	0							
Interest on capital				21	0	0							
Balance (profit) carried to Stores Summary Account				14	11	0							
				£125	8	8					£125	8	8