

Double-Entry Ledger Statement

Account Name: ABC Trading

Account Number: 102345

Statement Period: 01 Jan 2024 – 31 Jan 2024

Date	Description	Ref No.	Debit (—)	Credit (+)	Balance
01-Jan-2024	Opening Balance	---		5,000.00	5,000.00
05-Jan-2024	Purchase Office Supplies	JV1001	1,000.00		4,000.00
10-Jan-2024	Sale to Customer XYZ	INV1201		2,500.00	6,500.00
18-Jan-2024	Rent Payment	CHQ700	2,000.00		4,500.00
27-Jan-2024	Received Payment from Customer XYZ	REC1150		2,000.00	6,500.00
Total			3,000.00	9,500.00	6,500.00

Important Notes:

- A double-entry ledger records every transaction twice, once as debit and once as credit, ensuring accounts balance.
- Debits and credits must always be equal in every transaction.
- Reference numbers help trace each transaction for verification and audit purposes.
- The running balance reflects the net position after each transaction.
- Accurate ledgers are essential for preparing financial statements and audits.