

Annabel is a wholesaler. She maintains a three column cash book.

The following transactions took place in April 2019.

- April 8 Received a cheque from Ellie in full settlement of her account of \$450 after deducting 2% cash discount
- 15 Paid Ed \$468 by bank transfer to settle his account after deducting $2\frac{1}{2}\%$ cash discount
- 21 Received a cheque from Caleb, \$310
- 25 Withdrew cash from bank for business use, \$200
- 27 Paid operating expenses in cash, \$296

