|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **GENERAL LEDGER** | | |  | |  |  | | |  |
|  |  | |  | |  |  | | |  |
| Account: Capital | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 01/05 | Bank | |  | | 85,000.00 | 85,000.00 | | | Cr |
| 01/05 | Cash | |  | | 1,000.00 | 86,000.00 | | | Cr |
|  |  | |  | |  |  | | |  |
| Account: PDT Finance | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 06/05 | Cash Book | |  | | 18,000.00 | 18,000.00 | | | Cr |
|  |  | |  | |  |  | | |  |
|  |  | |  | |  |  | | |  |
| Account: Sales | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | SDB | |  | | 18,515.00 | 18,515.00 | | | Cr |
| 08/04 | Cash Book | |  | | 514.00 | 19,029.00 | | | Cr |
| 11/05 | Cash Book | |  | | 904.00 | 19,933.00 | | | Cr |
| 17/05 | Cash Book | |  | | 312.85 | 20,245.85 | | | Cr |
|  |  | |  | |  |  | | |  |
| Account: Purchases | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | PDB | | 23,632.00 | |  | 23,632.00 | | | Dr |
| 23/04 | Cash Book | | 160.00 | |  | 23,792.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Sales Returns | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | SRDB | | 117.88 | |  | 117.88 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Purchase Returns | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | PRDB | |  | | 324.00 | 324.00 | | | Cr |
|  |  | |  | |  |  | | |  |
| Account: Output VAT | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | SDB | |  | | 3,591.91 | 3,591.91 | | | Cr |
| 30/04 | SRDB | | 22.92 | |  | 3,568.99 | | | Cr |
| 30/04 | Cash Book | |  | | 283.60 | 3,852.59 | | | Cr |
|  |  | |  | |  |  | | |  |
| Account: Input VAT | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | PDB | | 3,081.12 | |  | 3,081.12 | | | Dr |
| 30/04 | PRDB | |  | | 63.50 | 3,017.62 | | | Dr |
| 30/04 | Cash Book | | 1,163.32 | |  | 4,180.94 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Rent Received | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 24/05 | Cash Book | |  | | 191.00 | 191.00 | | | Cr |
|  |  | |  | |  |  | | |  |
| Account: Fixtures & Fittings | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 04/05 | Cash Book | | 3,700.00 | |  | 3,700.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Rent Payable | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 06/05 | Cash Book | | 715.00 | |  | 715.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Insurance | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 10/05 | Cash Book | | 376.90 | |  | 376.90 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Computers | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 12/05 | Cash Book | | 1,119.00 | |  | 1,119.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Building Repairs | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 19/05 | Cash Book | | 360.00 | |  | 360.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Printing | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 21/05 | Cash Book | | 389.00 | |  | 389.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Telephone | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 22/05 | Cash Book | | 88.60 | |  | 88.60 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Drawings | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 25/05 | Cash Book | | 150.00 | |  | 150.00 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Wages | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 27/05 | Cash Book | | 341.40 | |  | 341.40 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Discount Allowed | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | Cash Book | | 110.91 | |  | 110.91 | | | Dr |
|  |  | |  | |  |  | | |  |
| Account: Discount Received | | |  | |  |  | | |  |
| Date | Details | | Debit £ | | Credit £ | Balance £ | | |  |
| 30/04 | Cash Book | |  | | 307.92 | 307.92 | | | Cr |
|  |  | |  | |  |  | | |  |
|  | |  | |  | | |  |
| **TRIAL BALANCE AS AT 31 MAY** | | | |  | | |  |
|  | |  | |  | | |  |
| **Account** | | **Debit £** | | **Credit £** | | |  |
| Bank | | 85,739.93 | |  | | |  |
| Cash | | 100.00 | |  | | |  |
| Trade Receivables | | 15,551.80 | |  | | |  |
| Trade Payables | |  | | 7,912.00 | | |  |
| Capital | |  | | 86,000.00 | | |  |
| Dart Finance | |  | | 18,000.00 | | |  |
| Sales | |  | | 20,245.85 | | |  |
| Purchases | | 23,792.00 | |  | | |  |
| Sales Returns | | 117.88 | |  | | |  |
| Purchase Returns | |  | | 324.00 | | |  |
| Output VAT | |  | | 3,852.59 | | |  |
| Input VAT | | 4,180.94 | |  | | |  |
| Rent Received | |  | | 191.00 | | |  |
| Fixtures & Fittings | | 3,700.00 | |  | | |  |
| Rent Payable | | 715.00 | |  | | |  |
| Insurance | | 376.90 | |  | | |  |
| Computers | | 1,119.00 | |  | | |  |
| Building Repairs | | 360.00 | |  | | |  |
| Printing | | 389.00 | |  | | |  |
| Telephone | | 88.60 | |  | | |  |
| Drawings | | 150.00 | |  | | |  |
| Wages | | 341.40 | |  | | |  |
| Discount Allowed | | 110.91 | |  | | |  |
| Discount Received | |  | | 307.92 | | |  |
| Totals | | 136,833.36 | | 136,833.36 | | |  |
|  | |  | |  | | |  |