|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | |  |  |  |  |
| **GENERAL LEDGER** | |  |  |  |  |
| Account: Capital | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 01/04 | Bank |  | 42,000.00 | 42,000.00 | Cr |
| 01/04 | Cash |  | 500.00 | 42,500.00 | Cr |
|  |  |  |  |  |  |
| Account: ABC Finance | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 06/04 | Cash Book |  | 25,000.00 | 25,000.00 | Cr |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Account: Sales | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | SDB |  | 18,658.00 | 18,658.00 | Cr |
| 08/04 | Cash Book |  | 675.00 | 19,333.00 | Cr |
| 11/04 | Cash Book |  | 394.50 | 19,727.50 | Cr |
|  |  |  |  |  |  |
| Account: Purchases | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | PDB | 21,100.00 |  | 21,100.00 | Dr |
| 23/04 | Cash Book | 210.00 |  | 21,310.00 | Dr |
|  |  |  |  |  |  |
| Account: Sales Returns | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | SRDB | 328.20 |  | 328.20 | Dr |
|  |  |  |  |  |  |
| Account: Purchase Returns | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | PRDB |  | 187.60 | 187.60 | Cr |
|  |  |  |  |  |  |
| Account: Output VAT | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | SDB |  | 3,619.65 | 3,619.65 | Cr |
| 30/04 | SRDB | 64.34 |  | 3,555.31 | Cr |
| 30/04 | Cash Book |  | 135.00 | 3,690.31 | Cr |
|  |  |  |  |  |  |
| Account: Input VAT | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | PDB | 3,253.60 |  | 3,253.60 | Dr |
| 30/04 | PRDB |  | 36.77 | 3,216.83 | Dr |
| 30/04 | Cash Book | 4,496.80 |  | 7,713.63 | Dr |
|  |  |  |  |  |  |
| Account: Rent Received | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 24/04 | Cash Book |  | 185.00 | 185.00 | Cr |
|  |  |  |  |  |  |
| Account: Shop Fittings | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 03/04 | Cash Book | 7,800.00 |  | 7,800.00 | Dr |
|  |  |  |  |  |  |
| Account: Rent | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 03/04 | Cash Book | 510.00 |  | 510.00 | Dr |
|  |  |  |  |  |  |
| Account: Motor Vehicles | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 04/04 | Cash Book | 11,750.00 |  | 11,750.00 | Dr |
|  |  |  |  |  |  |
| Account: Road Fund Licence | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 05/04 | Cash Book | 125.00 |  | 125.00 | Dr |
|  |  |  |  |  |  |
| Account: Rates | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 10/04 | Cash Book | 397.25 |  | 397.25 | Dr |
|  |  |  |  |  |  |
| Account: Postage | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 10/04 | Cash Book | 16.80 |  | 16.80 | Dr |
|  |  |  |  |  |  |
| Account: Building Repairs | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 16/04 | Cash Book | 704.00 |  | 704.00 | Dr |
|  |  |  |  |  |  |
| Account: Office Equipment | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 19/04 | Cash Book | 1,895.00 |  | 1,895.00 | Dr |
|  |  |  |  |  |  |
| Account: Wages | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 19/04 | Cash Book | 92.00 |  | 92.00 | Dr |
|  |  |  |  |  |  |
| Account: Mobile Telephone Rental | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 23/04 | Cash Book | 125.00 |  | 125.00 | Dr |
|  |  |  |  |  |  |
| Account: Discount Allowed | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | Cash Book | 87.26 |  | 87.26 | Dr |
|  |  |  |  |  |  |
| Account: Discount Received | |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |
| 30/04 | Cash Book |  | 328.25 | 328.25 | Cr |
|  |  |  |  |  |  |
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| **TRIAL BALANCE AS AT 30 APRIL** | |  |
|  |  |  |
| **Account** | **Debit £** | **Credit £** |
| Bank | 21,351.54 |  |
| Cash | 500.00 |  |
| Trade Receivables | 18,412.98 |  |
| Trade Payables |  | 1,500.00 |
| Capital |  | 42,500.00 |
| Borders Loan Account |  | 25,000.00 |
| Sales |  | 19,727.50 |
| Purchases | 21,310.00 |  |
| Sales Returns | 328.20 |  |
| Purchase Returns |  | 187.60 |
| Output VAT |  | 3,690.31 |
| Input VAT | 7,713.63 |  |
| Rent Received |  | 185.00 |
| Shop Fittings | 7,800.00 |  |
| Rent | 510.00 |  |
| Motor Vehicles | 11,750.00 |  |
| Road Fund Licence | 125.00 |  |
| Rates | 397.25 |  |
| Postage | 16.80 |  |
| Building Repairs | 704.00 |  |
| Office Equipment | 1,895.00 |  |
| Wages | 92.00 |  |
| Mobile Telephone Rental | 125.00 |  |
| Discount Allowed | 87.26 |  |
| Discount Received |  | 328.25 |
| **Totals** | **93,118.66** | **93,118.66** |