|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 | **** |  |  |  |  |  |
|  |  |  |  |  | Cr |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Account: Sales | |  |  |  |  |  |  |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |  |  |  |  |  |  |
| 30/04 | SDB | **18,515.00** |  | 18,515.00 | Dr |  | **1P** |  | | | |
| 08/04 | Cash Book |  | 514.00 | 18,001.00 | Dr | **** | **C/E** |  |  |  |  |
| 11/05 | Cash Book |  | 904.00 | 17,097.00 | Dr | **** | **C/E** |  |  |  |  |
| 17/05 | Cash Book |  | 312.85 | 16,784.15 | Dr | **** | **C/E** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Account: Purchases | |  |  |  |  |  |  |  |  |  |  |
| Date | Details | Debit £ | Credit £ | Balance £ |  |  |  |  |  |  |  |
| 30/04 | PDB | 23,632.00 |  | 23,632.00 | Dr | **** |  |  |  |  |  |
| 23/04 | Cash Book |  | **160.00** | 23,472.00 | Dr |  | **2P** |  | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 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** | 3,614.83 | Cr |  | **3P** |  | | | |
| 30/04 | Cash Book |  | 283.60 | 3,898.43 | Cr | **** | **C/E** |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | CR |  | **4P** |  | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 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 | CR |  | **5P** |  | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 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 |  | 16,784.15 | **C/E** |
| Purchases | 23,472.00 |  | **C/E** |
| Sales Returns | 117.88 |  | **** |
| Purchase Returns |  | 324.00 | **** |
| Output VAT |  | 3,898.43 | **C/E** |
| Input VAT | 4,180.94 |  | **** |
| Rent Received |  | 191.00 | **** |
| Fixtures & Fittings | 3,700.00 |  | **C/E** |
| 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 |  | **C/E** |
| Discount Received |  | 307.92 | **** |
| Totals | 136,513.36 | 99,849.20 | **C/E** |