

**SALES DAY BOOK**

Date	Customer	Net £	VAT £	Gross £
10/05	Manning Ltd	2,330.00	452.02	2,782.02
16/05	Murphy Ltd	3,442.00	688.40	4,130.40
31/05	<b>TOTALS</b>	<b>5,772.00</b>	<b>1,140.42</b>	<b>6,912.42</b>

**PURCHASES DAY BOOK**

Date	Supplier	Net £	VAT £	Gross £
06/05	Hart Ltd	11,300.00	2,214.80	13,514.80
08/05	Gunn plc	8,750.00	0.00	8,750.00
31/05	<b>TOTALS</b>	<b>20,050.00</b>	<b>2,214.80</b>	<b>22,264.80</b>

**SALES RETURNS DAY BOOK**

Date	Customer	Net £	VAT £	Gross £
19/05	Manning Ltd	108.70	21.09	129.79
25/05	Murphy Ltd	86.00	17.20	103.20
31/05	<b>TOTALS</b>	<b>194.70</b>	<b>38.29</b>	<b>232.99</b>

**PURCHASE RETURNS DAY BOOK**

Date	Supplier	Net £	VAT £	Gross £
19/05	Hart Ltd	206.00	40.37	246.37
31/05	<b>TOTALS</b>	<b>206.00</b>	<b>40.37</b>	<b>246.37</b>

C A S H B O O K											
DEBIT						CREDIT					
Date	Narrative	Vat £	Disc All £	Cash £	Bank £	Date	Narrative	Vat £	Disc Rcd £	Cash £	Bank £
01/05	Capital				26,000.00	04/05	Motor Vehicles	3320			19,920.00
03/05	HFC Loan				20,000.00	05/05	Road Fund Licence				140.00
06/05	Bank			300.00		06/05	Cash				300.00
06/05	Sales	42.00		252.00		10/05	Insurance				226.90
11/05	Sales			804.00		14/05	Postage			18.30	
24/05	Rent Received				130.00	19/05	Motor Repairs	28.76			172.56
27/05	Manning Ltd		66.64		2,585.59	23/05	Purchases	29.00		174.00	
31/05	Cash				713.70	25/05	Drawings			200	
31/05	Sub-total			1,356.00	49,429.29	29/05	Bank Charges				22.00
						30/05	Hart Ltd		221.88		13,046.55
						31/05	Bank			713.70	
						31/05	Sub-total			1,106.00	33,828.01
						31/05	Balance c/f			250.00	15,601.28
31/05	Totals	42.00	66.64	1,356.00	49,429.29	31/05	Totals	3,377.76	221.88	1,356.00	49,429.29
01/06	Balance b/f			250.00	15,601.28						

**SALES LEDGER**

Account: Manning Ltd

Date	Details	Debit £	Credit £	Balance £	
10/05	Sales Day Book	2,782.02		2,782.02	Dr
19/05	Sales Returns Day Book		129.79	2,652.23	Dr
27/05	Cash Book		2,585.59	66.64	Dr
27/05	Cash Book - Disc All		66.64	0.00	Cr

Account: Murphy Ltd

Date	Details	Debit £	Credit £	Balance £	
16/05	Sales Day Book	4,130.40		4,130.40	Dr
25/05	Sales Returns Day Book		103.20	4,027.20	Dr

**TOTAL TRADE RECEIVABLES                    4,027.20****PURCHASE LEDGER**

Account: Hart Ltd

Date	Details	Debit £	Credit £	Balance £	
06/05	Purchases Day Book		13,514.80	13,514.80	Cr
19/05	Purchase Returns Day Book	246.37		13,268.43	Cr
30/05	Cash Book	13,046.55		221.88	Cr
30/05	Cash Book - Discount Rcd	221.88		0.00	

Account: Gunn plc

Date	Details	Debit £	Credit £	Balance £	
08/05	Purchases Day Book		8,750.00	8,750.00	Cr

**TOTAL TRADE PAYABLES                    8,750.00**

## GENERAL LEDGER

**FAILED**

## Account: Capital

Date	Details	Debit £	Credit £	Balance £
01/05	Bank		2,600.00	2,600.00

Cr 1A SHOULD BE £26000

## Account: Drawings

Date	Details	Debit £	Credit £	Balance £
25/05	Cash Book	20.00		20.00

Dr 2A SHOULD BE £200

## Account: HFC Loan Account

Date	Details	Debit £	Credit £	Balance £
03/05	Cash Book	20,000.00		20,000.00

DR 1P SHOULD BE CREDIT

## Account: Sales

Date	Details	Debit £	Credit £	Balance £
31/05	SDB		5,772.00	5,772.00
06/05	Cash	210.00		5,562.00
11/05	Cash		804.00	6,366.00

Cr

Cr 2P SHOULD BE CREDIT

Cr CONSEQUENTIAL ERROR (C/E)

## Account: Purchases

Date	Details	Debit £	Credit £	Balance £
31/05	PDB	20,050.00		20,050.00

Dr

3P £145 OMITTED

## Account: Sales Returns

Date	Details	Debit £	Credit £	Balance £

4P £194.70 OMITTED

## Account: Purchase Returns

Date	Details	Debit £	Credit £	Balance £

5P £206 OMITTED

## Account: Output VAT

Date	Details	Debit £	Credit £	Balance £
31/05	SDB		1,140.42	1,140.42
31/05	SRDB	38.29		1,102.13
31/05	Cash Book		42.00	1,144.13

Cr

Cr

Cr

## Account: Input VAT

Date	Details	Debit £	Credit £	Balance £	
31/05	PDB	2,214.80		2,214.80	Dr
31/05	PRDB		40.37	2,174.43	Dr
31/05	Cash Book	3,377.76		5,552.19	Dr

## Account: Rent Received

Date	Details	Debit £	Credit £	Balance £	
24/05	Cash Book		130.00	130.00	Cr

## Account: Motor Vehicles

Date	Details	Debit £	Credit £	Balance £	
04/05	Cash Book	16,600.00		16,600.00	Dr

## Account: Road Fund Licence

Date	Details	Debit £	Credit £	Balance £	
05/05	Cash Book	140.00		140.00	Dr

## Account: Insurance

Date	Details	Debit £	Credit £	Balance £	
10/05	Cash Book	226.90		226.90	Dr

## Account: Postage

Date	Details	Debit £	Credit £	Balance £	
14/05	Cash Book	18.30		18.30	Dr

## Account: Motor Repairs

Date	Details	Debit £	Credit £	Balance £	
19/05	Cash Book	143.80		143.80	Dr

## Account: Bank Charges

Date	Details	Debit £	Credit £	Balance £	
10/05	Cash Book	22.00		22.00	Dr

## Account: Discount Allowed

Date	Details	Debit £	Credit £	Balance £	
31/05	Cash Book	66.64		66.64	Dr

## Account: Discount Received

Date	Details	Debit £	Credit £	Balance £	
31/05	Cash Book		221.88	221.88	Cr

**ANNE TRANTOR**  
**TRIAL BALANCE AS AT 31 MAY**

Account	Debit £	Credit £
Bank	15,601.28	
Cash	250.00	
Trade Receivables	4,027.20	
Trade Payables		8,750.00
Capital		2,600.00
HFC Loan Account		20,000.00
Drawings	20.00	
Sales		6,366.00
Purchases	20,050.00	
Sales Returns	0.00	
Purchase Returns		0.00
Output VAT		1,144.13
Input VAT	5,552.19	
Rent Received		130.00
Motor Vehicles	16,600.00	
Road Fund Licence	140.00	
Insurance	226.90	
Postage	18.30	
Motor Repairs	143.80	
Bank Charges	22.00	
Discount Allowed	66.64	
Discount Received		221.88
Totals	62,718.31	787.99

63506.30