

SALES DAY BOOK

Date	Customer	Net £	VAT £	Gross £
09/04	Swann Ltd	3,120.00	605.28	3,725.28
16/04	R Hill	5,920.00	1,148.48	7,068.48
19/04	Barnet Ltd	5,018.00	973.49	5,991.49
25/04	Barnet Ltd	4,600.00	892.40	5,492.40
30/04	TOTALS	18,658.00	3,619.65	22,277.65

PURCHASES DAY BOOK

Date	Supplier	Net £	VAT £	Gross £
06/04	Dunsmuir Ltd	4,500.00	0.00	4,500.00
06/04	Pearson Ltd	16,600.00	3,253.60	19,853.60
30/04	TOTALS	21,100.00	3,253.60	24,353.60

SALES RETURNS DAY BOOK

Date	Customer	Net £	VAT £	Gross £
19/04	Swann Ltd	211.50	41.65	253.15
25/04	R Hill	116.70	22.69	139.39
30/04	TOTALS	328.20	64.34	392.54

PURCHASE RETURNS DAY BOOK

Date	Supplier	Net £	VAT £	Gross £
22/04	Pearson Ltd	187.60	36.77	224.37
30/04	TOTALS	187.60	36.77	224.37

C A S H B O O K											
DEBIT						CREDIT					
Date	Narrative	Vat £	Disc All £	Cash £	Bank £	Date	Narrative	Vat £	Disc Rcd £	Cash £	Bank £
01/04	Capital			500.00	42,000.00	03/04	Shop Fittings	1,560.00			9,360.00
06/04	RTZ Finance				25,000.00	03/04	Rent				510.00
08/04	Sales	135.00		810.00		04/04	Motor Vehicles	2,350.00			14,100.00
11/04	Sales			394.50		05/04	Road Fund Licence			125.00	
24/04	Rent Received				185.00	10/04	Rates				397.25
						10/04	Postage			16.80	
27/04	Swann Ltd		87.26		3,384.87	16/04	Building Repairs	140.80			844.80
						19/04	Office Equipment	379.00			2,274.00
30/04	Cash				718.70	19/04	Dunsmuir Ltd				3,000.00
30/04	Sub-total			1,704.50	71,288.57	19/04	Wages			92.00	
						23/04	Mobile Phone Rental	25.00			150.00
						23/04	Purchases	42.00		252.00	
						30/04	Pearson Ltd		328.25		19,300.98
						30/04	Bank			718.70	
						30/04	Sub-total			1,204.50	49,937.03
						30/04	Balance c/f			500.00	21,351.54
30/04	Totals	135.00	87.26	1,704.50	71,288.57	30/04	Totals	4,496.80	328.25	1,704.50	71,288.57
01/05	Balance b/f			500.00	21,351.54						

SALES LEDGER

Account: Swann Ltd

Date	Details	Debit £	Credit £	Balance £	
09/04	Sales Day Book	3,725.28		3,725.28	Dr
19/04	Sales Returns Day Book		253.15	3,472.13	Dr
27/04	Cash Book		3,384.87	87.26	
27/04	Cash Book - Disc All		87.26	0.00	Cr

Account: R Hill

Date	Details	Debit £	Credit £	Balance £	
16/04	Sales Day Book	7,068.48		7,068.48	Dr
25/04	Sales Returns Day Book		139.39	6,929.09	Dr
					Cr

Account: Barnett Ltd

Date	Details	Debit £	Credit £	Balance £	
19/04	Sales Day Book	5,991.49		5,991.49	Dr
25/04	Sales Day Book	5,492.40		11,483.89	Dr
					Cr

TOTAL TRADE RECEIVABLES 18,412.98**PURCHASE LEDGER**

Account: Dunsmuir Ltd

Date	Details	Debit £	Credit £	Balance £	
06/04	Purchases Day Book		4,500.00	4,500.00	Cr
19/04	Cash Book	3,000.00		1,500.00	Cr
					Cr

Account: Pearson plc

Date	Details	Debit £	Credit £	Balance £	
06/04	Purchases Day Book		19,853.60	19,853.60	Cr
22/04	Purchase Returns Day Book	224.37		19,629.23	Cr
30/04	Cash Book	19,300.98		328.25	Cr
30/04	Cash Book - Disc Rcd	328.25		0.00	Cr

TOTAL TRADE PAYABLES 1,500.00

General Ledger

REMIEDIATION

Account: Capital

Date	Details	Debit £	Credit £	Balance £	
01/04	Bank	42,000.00		42,000.00	Dr 1P SHOULD BE CREDIT
01/04	Cash		500.00	41,500.00	Dr C/ERROR

Account: RTZ Finance

Date	Details	Debit £	Credit £	Balance £	
06/04	Cash Book		25,000.00	25,000.00	Cr
					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 2P SHOULD BE CREDIT
11/04	Cash Book		394.50	19,727.50	Cr 1A UNUSUAL - CLOSING BALANCE IS CORRECT DESPITE PREVIOUS ERROR!

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	Dr 3P SHOULD BE CREDIT
30/04	SRDB		64.34	3,555.31	Dr 4P SHOULD BE DEBIT
30/04	Cash Book	135.00		3,690.31	Dr 5P SHOULD BE CREDIT

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

PAULINE MOGAN

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		41,500.00
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	1,738.04

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