

SALES DAY BOOK

Date	Customer	Net £	VAT £	Gross £
09/05	M Carson	3,815.00	740.11	4,555.11
16/05	D Crombie	9,400.00	1,823.60	11,223.60
19/05	W Sweeney	5,300.00	1,028.20	6,328.20
30/04	TOTALS	18,515.00	3,591.91	22,106.91

PURCHASES DAY BOOK

Date	Supplier	Net £	VAT £	Gross £
03/05	Dean plc	15,720.00	3,081.12	18,801.12
10/05	Lipton Ltd	7,912.00	0.00	7,912.00
30/04	TOTALS	23,632.00	3,081.12	26,713.12

SALES RETURNS DAY BOOK

Date	Customer	Net £	VAT £	Gross £
25/05	M Carson	117.88	22.92	140.80
30/04	TOTALS	117.88	22.92	140.80

PURCHASE RETURNS DAY BOOK

Date	Supplier	Net £	VAT £	Gross £
23/05	Dean plc	324.00	63.50	387.50
30/04	TOTALS	324.00	63.50	387.50

SALES LEDGER

Account: M Carson

Date	Details	Debit £	Credit £	Balance £	
09/05	Sales Day Book	4,555.11		4,555.11	Dr
25/05	Sales Returns Day Book		140.80	4,414.31	Dr
27/05	Cash Book		4,303.40	110.91	Dr
27/05	Discount Allowed		110.91	0.00	

Account: D Crombie

Date	Details	Debit £	Credit £	Balance £	
16/05	Sales Day Book	11,223.60		11,223.60	Dr

Account: W Sweeney

Date	Details	Debit £	Credit £	Balance £	
10/05	Sales Day Book	6,328.20		6,328.20	Dr
27/05	Cash Book		2,000.00	4,328.20	Dr

TOTAL TRADE RECEIVABLES 15,551.80

PURCHASE LEDGER

Account: Dean plc

Date	Details	Debit £	Credit £	Balance £	
03/05	Purchase Day Book		18,801.12	18,801.12	Cr
23/05	Purchase Returns Day Book	387.50		18,413.62	Cr
30/05	Cash Book	18,105.70		307.92	Cr
30/05	Discount Received	307.92		0.00	

Account: Lipton Ltd

Date	Details	Debit £	Credit £	Balance £	
10/05	Purchases Day Book		7,912.00	7,912.00	Cr

Account: Pearson Ltd

Date	Details	Debit £	Credit £	Balance £	
0	Purchases Day Book		0.00	0.00	Cr

TOTAL TRADE PAYABLES

7,912.00

GENERAL LEDGER

RESIT

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: Dart 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 £
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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 £	
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27/05	Cash Book	341.40		341.40	Dr
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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

TAJINDER DAHLIWAL
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
Purchases	23,472.00	
Sales Returns	117.88	
Purchase Returns		324.00
Output VAT		3,898.43
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	129,113.36	99,849.20

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