

**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>



## 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

## Account: Capital

Date	Details	Debit £	Credit £	Balance £	
01/05	Bank		26,000.00	26,000.00	Cr

## Account: Drawings

Date	Details	Debit £	Credit £	Balance £	
25/05	Cash Book	200.00		200.00	Dr

## Account: HFC Loan Account

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

## Account: Sales

Date	Details	Debit £	Credit £	Balance £	
31/05	SDB		5,772.00	5,772.00	Cr
06/05	Cash		210.00	5,982.00	Cr
11/05	Cash		804.00	6,786.00	Cr

## Account: Purchases

Date	Details	Debit £	Credit £	Balance £	
31/05	PDB	20,050.00		20,050.00	Dr
14/05	Cash Book	145.00		20,195.00	Dr

## Account: Sales Returns

Date	Details	Debit £	Credit £	Balance £	
31/05	SRDB	194.70		194.70	Dr

## Account: Purchase Returns

Date	Details	Debit £	Credit £	Balance £	
31/05	PRDB		206.00	206.00	Cr

## Account: Output VAT

Date	Details	Debit £	Credit £	Balance £	
31/05	SDB		1,140.42	1,140.42	Cr
31/05	SRDB	38.29		1,102.13	Cr
31/05	Cash Book		42.00	1,144.13	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		26,000.00
HFC Loan Account		20,000.00
Drawings	200.00	
Sales		6,786.00
Purchases	20,195.00	
Sales Returns	194.70	
Purchase Returns		206.00
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	63,238.01	63,238.01

0.00