

**SALES DAY BOOK**

Date	Customer	Net £	VAT £	Gross £
10/05	Baxter Ltd	3,080.00	597.52	3,677.52
16/05	Dewar Ltd	5,608.00	1,121.60	6,729.60
19/05	Chan Ltd	5,600.00	1,086.40	6,686.40
30/04	<b>TOTALS</b>	<b>14,288.00</b>	<b>2,805.52</b>	<b>17,093.52</b>

**PURCHASES DAY BOOK**

Date	Supplier	Net £	VAT £	Gross £
06/05	Scott Ltd	15,740.00	3,085.04	18,825.04
08/05	Walters Ltd	4,965.00	0.00	4,965.00
30/04	<b>TOTALS</b>	<b>20,705.00</b>	<b>3,085.04</b>	<b>23,790.04</b>

**SALES RETURNS IN DAY BOOK**

Date	Customer	Net £	VAT £	Gross £
19/05	Baxter Ltd	136.00	26.55	162.55
25/05	Chan Ltd	69.00	13.15	82.15
30/04	<b>TOTALS</b>	<b>205.00</b>	<b>39.70</b>	<b>244.70</b>

**PURCHASE RETURNS OUT DAY BOOK**

Date	Supplier	Net £	VAT £	Gross £
19/05	Scott Ltd	265.00	51.94	316.94
30/04	<b>TOTALS</b>	<b>265.00</b>	<b>51.94</b>	<b>316.94</b>



**SALES LEDGER**

Account: Baxter Ltd

Date	Details	Debit £	Credit £	Balance £	
10/05	Sales Day Book	3,677.52		3,677.52	Dr
19/05	Sales Returns Day Book		162.55	3,514.97	Dr
27/05	Cash Book		3,426.65	88.32	
27/05	Cash Book - Disc All		88.32	0.00	Cr

Account: Dewar Ltd

Date	Details	Debit £	Credit £	Balance £	
16/05	Sales Day Book	6,729.60		6,729.60	Dr

Account: Chan Ltd

Date	Details	Debit £	Credit £	Balance £	
19/05	Sales Day Book	6,686.40		6,686.40	Dr
25/05	Sales Returns Day Book		82.15	6,604.25	Dr

TOTAL TRADE RECEIVABLES 13,333.85

**PURCHASE LEDGER**

Account: Scott Ltd

Date	Details	Debit £	Credit £	Balance £	
06/05	Purchases Day Book		18,825.04	18,825.04	Cr
19/05	Purchase Returns Day Book	316.94		18,508.10	Cr
30/05	Cash Book	18,198.60		309.50	
30/05	Cash Book - Discount Rcd	309.50		0.00	

Account: Walters plc

Date	Details	Debit £	Credit £	Balance £	
08/05	Purchases Day Book		4,965.00	4,965.00	Cr
					Cr
					Cr
					Cr

TOTAL TRADE PAYABLES 4,965.00

## GENERAL LEDGER

## Account: Capital

Date	Details	Debit £	Credit £	Balance £	
01/05	Bank		65,000.00	65,000.00	Cr
					Cr

## Account: HFC Loan Account

Date	Details	Debit £	Credit £	Balance £	
03/05	Cash Book		35,000.00	35,000.00	Cr
					Cr

## Account: Sales

Date	Details	Debit £	Credit £	Balance £	
31/05	SDB		14,288.00	14,288.00	Cr
09/05	Cash		648.00	14,936.00	Cr
					Cr

## Account: Purchases

Date	Details	Debit £	Credit £	Balance £	
31/05	PDB	20,705.00		20,705.00	Dr
06/05	Cash Book	7,800.00		28,505.00	Dr

## Account: Sales Returns

Date	Details	Debit £	Credit £	Balance £	
31/05	SRDB	205.00		205.00	Dr

## Account: Purchase Returns

Date	Details	Debit £	Credit £	Balance £	
30/04	PRDB		265.00	265.00	Cr

## Account: Output VAT

Date	Details	Debit £	Credit £	Balance £	
30/04	SDB		2,805.52	2,805.52	Cr
30/04	SRDB	39.70		2,765.82	Cr
30/04	Cash Book		129.60	2,895.42	Cr

## Account: Input VAT

Date	Details	Debit £	Credit £	Balance £	
30/04	PDB	3,085.04		3,085.04	Dr
30/04	PRDB		51.94	3,033.10	Dr
30/04	Cash Book	5,691.00		8,724.10	Dr

## Account: Rent Received

Date	Details	Debit £	Credit £	Balance £
24/05	Cash Book		112.00	112.00

Cr

## Account: Mobile Phone Rental

Date	Details	Debit £	Credit £	Balance £
05/05	Cash Book	110.00		110.00

Dr

## Account: Postage

Date	Details	Debit £	Credit £	Balance £
14/05	Cash Book	25.72		25.72

Dr

## Account: Roof Repairs

Date	Details	Debit £	Credit £	Balance £
19-May	Cash Book	645.00		645.00

Dr

## Account: Rates

Date	Details	Debit £	Credit £	Balance £
23/05	Cash Book	165.00		165.00

Dr

## Account: Advertising

Date	Details	Debit £	Credit £	Balance £
22/05	Cash Book	7,400.00		7,400.00

Dr

## Account: Drawings

Date	Details	Debit £	Credit £	Balance £
25/05	Cash Book	150.00		150.00

Dr

## Account: Bank Charges

Date	Details	Debit £	Credit £	Balance £
25/05	Cash Book	54.75		54.75

Dr

## Account: Fixtures &amp; Fittings

Date	Details	Debit £	Credit £	Balance £
29/05	Cash Book	12,500.00		12,500.00

Dr

## Account: Discount Allowed

Date	Details	Debit £	Credit £	Balance £
31/05	Cash Book	88.32		88.32

Dr

## Account: Discount Received

Date	Details	Debit £	Credit £	Balance £
31/05	Cash Book		309.50	309.50

Cr

**FAYYAZ KHAN**  
**TRIAL BALANCE AS AT 31 MAY**

Account	Debit £	Credit £
Bank	51,476.18	
Cash	100.00	
Trade Receivables	13,333.85	
Trade Payables		4,965.00
Borders Loan Account		35,000.00
Capital		65,000.00
Drawings	150.00	
Sales		14,936.00
Purchases	28,505.00	
Sales Returns	205.00	
Purchase Returns		265.00
Output VAT		2,895.42
Input VAT	8,724.10	
Rent Received		112.00
Mobile Phone Rental	110.00	
Postage	25.72	
Roof Repairs	645.00	
Rates	165.00	
Advertising	7,400.00	
Bank Charges	54.75	
Fixtures & Fitting	12,500.00	
Discount Allowed	88.32	
Discount Received		309.50
<b>Totals</b>	<b>123,482.92</b>	<b>123,482.92</b>

0.00