

Period Trial Balance**To Period:** Month 2, February 2012

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0040	Furniture and Fixtures	2,000.00	
0041	Furniture/Fixture Depreciation		83.34
0050	Motor Vehicles	5,000.00	
0051	Motor Vehicles Depreciation		234.08
1001	Stock	2,840.00	
1100	Debtors Control Account	5,723.64	
1103	Prepayments	3,240.00	
1200	Bank Current Account	21,685.74	
1230	Petty Cash	200.00	
2100	Creditors Control Account		5,083.64
2109	Accruals		760.00
2200	Sales Tax Control Account		419.07
2201	Purchase Tax Control Account	1,008.00	
2210	P.A.Y.E.		102.59
2300	Loans		23,600.00
3000	Owner's capital		14,000.00
3010	Drawings	1,150.00	
4000	Sales -- fruit		6,107.46
4001	Sales -- flowers		2,095.35
4009	Discounts Allowed	2.95	
5000	Purchases -- fruit	5,570.58	
5001	Purchases -- flowers	2,195.80	
5009	Discounts Taken		12.60
5201	Closing Stock		2,840.00
7000	Gross Wages	2,069.84	
7103	General Rates	400.00	
7104	Premises Insurance	400.00	
7200	Electricity	400.00	
7300	Fuel and Oil	118.33	
7301	Repairs and Servicing	150.00	
7401	Car Hire	220.00	
7501	Postage and Carriage	40.00	
7502	Telephone	360.00	
7504	Office Stationery	65.83	
7801	Cleaning	20.00	
7903	Loan Interest Paid	160.00	
8002	Furniture/Fitting Depreciation	83.34	
8003	Vehicle Depreciation	234.08	
Totals:		<u>55,338.13</u>	<u>55,338.13</u>

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Fruits and Flowers (with errors)
Profit and Loss

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From: Month 1, January 2012
To: Month 2, February 2012

Chart of Accounts:

Default Layout of Accounts [PARTIAL]

	<u>Period</u>	<u>Year to Date</u>	
Sales			
Sales - fruit	6,107.46	6,107.46	
Sales - flowers	2,095.35	2,095.35	
	8,202.81		8,202.81
Purchases			
Purchases - fruit	5,570.58	5,570.58	
Purchases - flowers	2,195.80	2,195.80	
less: discounts received	(12.60)	(12.60)	
less: closing stock	(2,840.00)	(2,840.00)	
	4,913.78		4,913.78
Gross Profit/(Loss):	<u>3,289.03</u>		<u>3,289.03</u>
Overheads			
Wages	2,069.84	2,069.84	
Rates	400.00	400.00	
Insurance	400.00	400.00	
Electricity	400.00	400.00	
Fuel	118.33	118.33	
Repairs	150.00	150.00	
Car Hire	220.00	220.00	
Postage	40.00	40.00	
Telephone	360.00	360.00	
Stationery	65.83	65.83	
Claining	20.00	20.00	
Loan interest	160.00	160.00	
Depreciation	317.42	317.42	
Disocunt allowed	2.95	2.95	
	4,724.37		4,724.37
Net Profit/(Loss):	<u>(1,435.34)</u>		<u>(1,435.34)</u>

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Fruits and Flowers (with errors)

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Balance Sheet

From: Month 1, January 2012

To: Month 2, February 2012

Chart of Accounts:

Default Layout of Accounts [PARTIAL]

	<u>Period</u>	<u>Year to Date</u>	
Fixed Assets			
Furniture and Fixtures	1,916.66	1,916.66	
Motor Vehicles	4,765.92	4,765.92	
		6,682.58	6,682.58
Current Assets			
Stock	2,840.00	2,840.00	
Debtors	5,723.64	5,723.64	
Prepayments	3,240.00	3,240.00	
Cash in Hand	200.00	200.00	
Bank Account	21,685.74	21,685.74	
VAT Reclaimable	588.93	588.93	
		34,278.31	34,278.31
Current Liabilities			
Trade Creditors	5,083.64	5,083.64	
Accruals	760.00	760.00	
PAYE Creditor	102.59	102.59	
		5,946.23	5,946.23
Current Assets less Current Liabilities:		28,332.08	28,332.08
Total Assets less Current Liabilities:		35,014.66	35,014.66
Long Term Liabilities			
Bank Loan	23,600.00	23,600.00	
		23,600.00	23,600.00
Total Assets less Total Liabilities:		11,414.66	11,414.66
Capital & Reserves			
Owner's Capital	14,000.00	14,000.00	
less: Drawings	(1,150.00)	(1,150.00)	
P & L Account	(1,435.34)	(1,435.34)	
		11,414.66	11,414.66

Balance per nominal ledger a/c 21685.74
1200 at 28-2-12.

Balance per bank statement at 21029.43
28-12-12

add: uncleared lodgements 1438.31

less: outstanding cheques 013 (650.00)
014 (132.00)

21685.74

FRUITS AND FLOWERS -- MONTH END PROCESSING ERRORS

31 Jan	Insurance prepayment not posted
31 Jan	Rates prepayment not posted
31 Jan	Van Hire prepayment not posted
31 Jan	Electricity and telephone accruals not posted
31 Jan	No depreciation posted
28 Feb	Insurance prepayment not posted
28 Feb	Rates prepayment not posted
28 Feb	Van Hire prepayment not posted
28 Feb	Electricity and telephone accruals not posted
28 Feb	No depreciation posted

FRUITS AND FLOWERS -- OTHER PROCESSING ERRORS

30 Jan	Jan drawings should be posted to account 3010 not 7000
27 Feb	Feb PAYE / NI not posted

FRUITS AND FLOWERS -- LIST OF PETTY CASH PROCESSING ERRORS

7 Jan	Stationery payment posted to a/c 1200 not 1230
8 Jan	VAT added to stamps
24 Jan	Fuel payment posted to a/c 1200 not 1230 Also payment posted as £75 plus VAT not £75 including VAT Also, PC3 narrative missing
9 Feb	Fuel payment posted as £67 plus VAT not £67 including VAT

FRUITS AND FLOWERS -- LIST OF DEBTORS PROCESSING ERRORS

22 Jan	Discount Allowed of £2 to Karen's Kabin not posted
18 Feb	Invoice FF007 posted to Hodge not Karen

FRUITS AND FLOWERS -- LIST OF CREDITORS PROCESSING ERRORS

24 Feb	Invoice JN7201 posted to Nicholls not Jean's Nursery
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Fruits and Flowers (with errors)

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Nominal Activity - Excluding No TransactionsDate From: 01/01/1980
Date To: 03/11/2016N/C From:
N/C To: 99999999Transaction From: 1
Transaction To: 99,999,999

N/C:		0040		Name:		Furniture and Fixtures		Account Balance:		2,000.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
5	BP	02/01/2012	1200	001	Racking and Shelving	0	T1	2,000.00	2,000.00		N	N
Totals:									2,000.00			
History Balance:									2,000.00			

N/C:		0041		Name:		Furniture/Fixture Depreciation		Account Balance:		83.34 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
92	JC	31/01/2012	0041	DEPREC	Racking and Shelving	0	T9	41.67		41.67	-	-
108	JC	29/02/2012	0041	DEPREC	Racking and Shelving	0	T9	41.67		41.67	-	-
Totals:										83.34		
History Balance:										83.34		

N/C:		0050		Name:		Motor Vehicles		Account Balance:		5,000.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
7	BP	02/01/2012	1200	003	Delivery Van	0	T0	5,000.00	5,000.00		N	N
Totals:									5,000.00			
History Balance:									5,000.00			

N/C:		0051		Name:		Motor Vehicles Depreciation		Account Balance:		234.08 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
94	JC	31/01/2012	0051	DEPREC	Delivery Van	0	T9	118.44		118.44	-	-
110	JC	29/02/2012	0051	DEPREC	Delivery Van	0	T9	115.64		115.64	-	-
Totals:										234.08		
History Balance:										234.08		

N/C:		1001		Name:		Stock		Account Balance:		2,840.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
112	JD	28/02/2012	1001	JNL3	Closing stock at 28th Feb	0	T9	2,840.00	2,840.00		-	-
Totals:									2,840.00			
History Balance:									2,840.00			

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Fruits and Flowers (with errors)
Nominal Activity - Excluding No Transactions

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N/C:		1100		Name:		Debtors Control Account		Account Balance:		5,723.64 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
14	SI	09/01/2012	FLORA	FF001	Flowers	0	T1	456.00	456.00		N	-
15	SI	11/01/2012	SOUTHER	FF002	Fruit	0	T0	896.50	896.50		N	-
16	SI	11/01/2012	SOUTHER	FF002	Flowers	0	T1	103.50	103.50		N	-
17	SI	14/01/2012	KAREN	FF003	Flowers	0	T1	72.00	72.00		N	-
23	SR	22/01/2012	KAREN	6823	Sales Receipt	0	T9	70.00		70.00	-	N
26	SI	27/01/2012	MASE	FF004	Fruit	0	T0	1,586.20	1,586.20		N	-
27	SI	27/01/2012	MASE	FF004	Flowers	0	T1	329.52	329.52		N	-
34	SR	02/02/2012	SOUTHER	897	Sales Receipt	0	T9	1,000.00		1,000.00	-	N
35	SI	03/02/2012	HODGE	FF005	Fruit	0	T0	875.87	875.87		N	-
36	SI	03/02/2012	HODGE	FF005	Flowers	0	T1	562.44	562.44		N	-
37	SI	05/02/2012	KAREN	FF006	Fruit	0	T0	160.95	160.95		N	-
49	SR	16/02/2012	KAREN	CANCEL	Sales Receipt	0	T9	160.00		160.00	-	N
50	SD	16/02/2012	KAREN	235	Sales Discount	0	T9	0.95		0.95	-	-
51	SI	18/02/2012	KAREN	FF007	Flowers	0	T1	912.96	912.96		N	-
52	SP	22/02/2012	KAREN	CANCEL	Cancelled Cheque	0	T9	160.00	160.00		-	N
53	SI	22/02/2012	SOUTHER	FF008	Fruit	0	T0	1,435.94	1,435.94		N	-
54	SI	22/02/2012	SOUTHER	FF008	Flowers	0	T1	78.00	78.00		N	-
55	SI	23/02/2012	HODGE	FF009	Fruit	0	T0	765.02	765.02		N	-
59	SR	27/02/2012	HODGE	76598	Sales Receipt	0	T9	1,438.31		1,438.31	-	N
69	SD	22/01/2012	KAREN	6823	Sales Discount	0	T9	2.00		2.00	-	-
Totals:									8,394.90	2,671.26		
History Balance:									5,723.64			

N/C:		1103		Name:		Prepayments		Account Balance:			3,240.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
85	JD	31/01/2012	1103	PREPAY	Insurance prepayment	0	T9	2,400.00	2,400.00		-	-	
87	JC	31/01/2012	1103	PREPAY	Insurance prepayment	0	T9	200.00		200.00	-	-	
89	JD	31/01/2012	1103	PREPAY	Rates prepayment	0	T9	1,200.00	1,200.00		-	-	
91	JC	31/01/2012	1103	PREPAY	Rates prepayment	0	T9	200.00		200.00	-	-	
101	JC	29/02/2012	1103	PREPAY	Insurance prepayment	0	T9	200.00		200.00	-	-	
103	JC	29/02/2012	1103	PREPAY	Rates prepayment	0	T9	200.00		200.00	-	-	
105	JD	29/02/2012	1103	PREPAY	Van hire prepayment	0	T9	660.00	660.00		-	-	
107	JC	29/02/2012	1103	PREPAY	Van hire prepayment	0	T9	220.00		220.00	-	-	
Totals:									4,260.00	1,020.00			
History Balance:									3,240.00				

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Fruits and Flowers (with errors)

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Nominal Activity - Excluding No Transactions

N/C:		1200		Name:		Bank Current Account		Account Balance:		21,685.74 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
1	BR	01/01/2012	1200	Capital	Owner's Savings	0	T9	14,000.00	14,000.00		-	N
2	BR	02/01/2012	1200	loan	Bank Loan	0	T9	24,000.00	24,000.00		-	N
3	BP	18/01/2012	1200	DD/STO	Loan Interest	0	T9	80.00		80.00	-	N
4	BP	18/01/2012	1200	DD/STO	Loan repayment	0	T9	200.00		200.00	-	N
5	BP	02/01/2012	1200	001	Racking and Shelving	0	T1	2,400.00		2,400.00	N	N
6	BP	02/01/2012	1200	002	Insurance	0	T0	2,400.00		2,400.00	N	N
7	BP	02/01/2012	1200	003	Delivery Van	0	T0	5,000.00		5,000.00	N	N
10	JC	07/01/2012	1200	004	creation of petty cash float	0	T9	200.00		200.00	-	N
20	BP	17/01/2012	1200	005	Repairs	0	T0	150.00		150.00	N	N
21	PP	18/01/2012	JEAN	006	Purchase Payment	0	T9	491.40		491.40	-	N
23	SR	22/01/2012	KAREN	6823	Sales Receipt	0	T9	70.00	70.00		-	N
25	BP	26/01/2012	1200	007	Rates	0	T0	1,200.00		1,200.00	N	N
28	BP	30/01/2012	1200	008	Van hire	0	T1	792.00		792.00	N	N
29	BP	30/01/2012	1200	BACS	Jan wages	0	T9	982.60		982.60	-	N
32	JC	31/01/2012	1200	009	Replenishment of petty cash	0	T9	149.00		149.00	-	N
34	SR	02/02/2012	SOUTHER	897	Sales Receipt	0	T9	1,000.00	1,000.00		-	N
40	PP	08/02/2012	NICHOLLS	010	Purchase Payment	0	T9	1,750.00		1,750.00	-	N
44	BR	11/02/2012	1200	Sales	Cash sales of fruit	0	T0	386.98	386.98		N	N
48	PP	16/02/2012	BARRING	012	Purchase Payment	0	T9	867.90		867.90	-	N
49	SR	16/02/2012	KAREN	CANCEL	Sales Receipt	0	T9	160.00	160.00		-	N
52	SP	22/02/2012	KAREN	CANCEL	Cancelled Cheque	0	T9	160.00		160.00	-	N
59	SR	27/02/2012	HODGE	76598	Sales Receipt	0	T9	1,438.31	1,438.31		-	N
60	BP	27/02/2012	1200	013	Personal expenses	0	T9	650.00		650.00	-	N
61	BP	27/02/2012	1200	BACS	Feb wages	0	T9	856.30		856.30	-	N
62	JC	28/02/2012	1200	014	Replenishment of petty cash	0	T9	132.00		132.00	-	N
73	BP	30/01/2012	1200	BACS	January drawings	0	T9	500.00		500.00	-	N
74	BP	15/02/2012	1200	011	Payment of PAYE and NI	0	T9	128.35		128.35	-	N
77	BP	18/02/2012	1200	DD/STO	Loan repayment	0	T9	200.00		200.00	-	N
78	BP	18/02/2012	1200	DD/STO	Loan Interest	0	T9	80.00		80.00	-	N
Totals:									41,055.29	19,369.55		
History Balance:									21,685.74			

N/C:		1230		Name:		Petty Cash		Account Balance:			200.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
11	JD	07/01/2012	1230	004	creation of petty cash float	0	T9	200.00	200.00		-	N	
12	CP	07/01/2012	1230	PC1	Stationery	0	T1	54.00		54.00	N	N	
13	CP	08/01/2012	1230	PC2	Stamps	0	T0	20.00		20.00	N	N	
24	CP	24/01/2012	1230	PC3	Fuel	0	T1	75.00		75.00	N	N	
33	JD	31/01/2012	1230	009	Replenishment of petty cash	0	T9	149.00	149.00		-	N	
41	CP	09/02/2012	1230	PC4	Stationery	0	T1	25.00		25.00	N	N	
42	CP	09/02/2012	1230	PC5	Fuel	0	T1	67.00		67.00	N	N	
45	CP	11/02/2012	1230	PC6	Stamps	0	T0	20.00		20.00	N	N	
46	CP	14/02/2012	1230	PC7	Cleaning	0	T0	20.00		20.00	N	N	
63	JD	28/02/2012	1230	014	Replenishment of petty cash	0	T9	132.00	132.00		-	N	
Totals:									481.00	281.00			
History Balance:									200.00				

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Fruits and Flowers (with errors)

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Nominal Activity - Excluding No Transactions

N/C:		2100		Name:		Creditors Control Account		Account Balance:		5,083.64 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
8	PI	03/01/2012	NICHOLLS	N089	Fruit	0	T0	1,750.00		1,750.00	N	-
9	PI	06/01/2012	JEAN	JN6893	Flowers	0	T1	504.00		504.00	N	-
18	PI	14/01/2012	BARRING	BB4726	Fruit	0	T0	596.20		596.20	N	-
19	PI	14/01/2012	BARRING	BB4726	Flowers	0	T1	354.00		354.00	N	-
21	PP	18/01/2012	JEAN	006	Purchase Payment	0	T9	491.40	491.40		-	N
22	PD	18/01/2012	JEAN	006	Purchase Discount	0	T9	12.60	12.60		-	-
38	PI	07/02/2012	WAKEMA	WW5649	Fruit	0	T0	769.89		769.89	N	-
39	PI	07/02/2012	WAKEMA	WW5649	Flowers	0	T1	681.48		681.48	N	-
40	PP	08/02/2012	NICHOLLS	010	Purchase Payment	0	T9	1,750.00	1,750.00		-	N
43	PI	10/02/2012	NICHOLLS	N137	Fruit	0	T0	2,071.50		2,071.50	N	-
47	PC	14/02/2012	BARRING	CBB862	Damaged fruit	0	T0	82.30	82.30		N	-
48	PP	16/02/2012	BARRING	012	Purchase Payment	0	T9	867.90	867.90		-	N
56	PI	24/02/2012	JEAN	JN7201	Flowers	0	T1	790.68		790.68	N	-
57	PI	24/02/2012	BARRING	BB4875	Fruit	0	T0	465.29		465.29	N	-
58	PI	24/02/2012	BARRING	BB4875	Flowers	0	T1	304.80		304.80	N	-
Totals:									3,204.20	8,287.84		
History Balance:										5,083.64		

N/C:		2109		Name:		Accruals		Account Balance:			760.00 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
81	JC	31/01/2012	2109	ACCRUE	Electricity accrual	0	T9	200.00		200.00	-	-	
83	JC	31/01/2012	2109	ACCRUE	Telephone accrual	0	T9	180.00		180.00	-	-	
97	JC	29/02/2012	2109	ACCRUE	Electricity accrual	0	T9	200.00		200.00	-	-	
99	JC	29/02/2012	2109	ACCRUE	Telephone accrual	0	T9	180.00		180.00	-	-	
Totals:										760.00			
History Balance:										760.00			

N/C:		2200	Name:		Sales Tax Control Account			Account Balance:		419.07 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
14	SI	09/01/2012	FLORA	FF001	Flowers	0	T1	76.00		76.00	N	-
16	SI	11/01/2012	SOUTHER	FF002	Flowers	0	T1	17.25		17.25	N	-
17	SI	14/01/2012	KAREN	FF003	Flowers	0	T1	12.00		12.00	N	-
27	SI	27/01/2012	MASE	FF004	Flowers	0	T1	54.92		54.92	N	-
36	SI	03/02/2012	HODGE	FF005	Flowers	0	T1	93.74		93.74	N	-
51	SI	18/02/2012	KAREN	FF007	Flowers	0	T1	152.16		152.16	N	-
54	SI	22/02/2012	SOUTHER	FF008	Flowers	0	T1	13.00		13.00	N	-
Totals:										419.07		
History Balance:										419.07		

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Fruits and Flowers (with errors)

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Nominal Activity - Excluding No Transactions

N/C: 2201		Name: Purchase Tax Control Account					Account Balance:		1,008.00 DR			
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
5	BP	02/01/2012	1200	001	Racking and Shelving	0	T1	400.00	400.00		N	N
9	PI	06/01/2012	JEAN	JN6893	Flowers	0	T1	84.00	84.00		N	-
12	CP	07/01/2012	1230	PC1	Stationery	0	T1	9.00	9.00		N	N
19	PI	14/01/2012	BARRING	BB4726	Flowers	0	T1	59.00	59.00		N	-
24	CP	24/01/2012	1230	PC3	Fuel	0	T1	12.50	12.50		N	N
28	BP	30/01/2012	1200	008	Van hire	0	T1	132.00	132.00		N	N
39	PI	07/02/2012	WAKEMA	WW5649	Flowers	0	T1	113.58	113.58		N	-
41	CP	09/02/2012	1230	PC4	Stationery	0	T1	4.17	4.17		N	N
42	CP	09/02/2012	1230	PC5	Fuel	0	T1	11.17	11.17		N	N
56	PI	24/02/2012	JEAN	JN7201	Flowers	0	T1	131.78	131.78		N	-
58	PI	24/02/2012	BARRING	BB4875	Flowers	0	T1	50.80	50.80		N	-
Totals:									1,008.00			
History Balance:									1,008.00			

N/C: 2210		Name: P.A.Y.E.					Account Balance:		102.59 CR			
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
31	JC	30/01/2012	2210	JNL1	JAN PAYE/NI	0	T9	128.35		128.35	-	-
74	BP	15/02/2012	1200	011	Payment of PAYE and NI	0	T9	128.35	128.35		-	N
76	JC	27/02/2012	2210	JNL2	Feb PAYE and NI	0	T9	102.59		102.59	-	-
Totals:									128.35	230.94		
History Balance:										102.59		

N/C: 2300		Name: Loans					Account Balance:		23,600.00 CR			
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
2	BR	02/01/2012	1200	loan	Bank Loan	0	T9	24,000.00		24,000.00	-	N
4	BP	18/01/2012	1200	DD/STO	Loan repayment	0	T9	200.00	200.00		-	N
77	BP	18/02/2012	1200	DD/STO	Loan repayment	0	T9	200.00	200.00		-	N
Totals:									400.00	24,000.00		
History Balance:										23,600.00		

N/C: 3000		Name: Owner's capital					Account Balance:		14,000.00 CR			
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
1	BR	01/01/2012	1200	Capital	Owner's Savings	0	T9	14,000.00		14,000.00	-	N
Totals:										14,000.00		
History Balance:										14,000.00		

N/C: 3010		Name: Drawings					Account Balance:		1,150.00 DR			
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
60	BP	27/02/2012	1200	013	Personal expenses	0	T9	650.00	650.00		-	N
73	BP	30/01/2012	1200	BACS	January drawings	0	T9	500.00	500.00		-	N
Totals:									1,150.00			
History Balance:									1,150.00			

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N/C: 4000		Name: Sales -- fruit		Account Balance: 6,107.46 CR								
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
15	SI	11/01/2012	SOUTHER	FF002	Fruit	0	T0	896.50		896.50	N	-
26	SI	27/01/2012	MASE	FF004	Fruit	0	T0	1,586.20		1,586.20	N	-
35	SI	03/02/2012	HODGE	FF005	Fruit	0	T0	875.87		875.87	N	-
37	SI	05/02/2012	KAREN	FF006	Fruit	0	T0	160.95		160.95	N	-
44	BR	11/02/2012	1200	Sales	Cash sales of fruit	0	T0	386.98		386.98	N	N
53	SI	22/02/2012	SOUTHER	FF008	Fruit	0	T0	1,435.94		1,435.94	N	-
55	SI	23/02/2012	HODGE	FF009	Fruit	0	T0	765.02		765.02	N	-
Totals:										6,107.46		
History Balance:										6,107.46		

N/C:		4001	Name:		Sales -- flowers		Account Balance:			2,095.35 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
14	SI	09/01/2012	FLORA	FF001	Flowers	0	T1	380.00		380.00	N	-
16	SI	11/01/2012	SOUTHER	FF002	Flowers	0	T1	86.25		86.25	N	-
17	SI	14/01/2012	KAREN	FF003	Flowers	0	T1	60.00		60.00	N	-
27	SI	27/01/2012	MASE	FF004	Flowers	0	T1	274.60		274.60	N	-
36	SI	03/02/2012	HODGE	FF005	Flowers	0	T1	468.70		468.70	N	-
51	SI	18/02/2012	KAREN	FF007	Flowers	0	T1	760.80		760.80	N	-
54	SI	22/02/2012	SOUTHER	FF008	Flowers	0	T1	65.00		65.00	N	-
Totals:										2,095.35		
History Balance:										2,095.35		

N/C:		4009		Name:		Discounts Allowed		Account Balance:			2.95 DR	
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
50	SD	16/02/2012	KAREN	235	Sales Discount	0	T9	0.95	0.95		-	-
69	SD	22/01/2012	KAREN	6823	Sales Discount	0	T9	2.00	2.00		-	-
Totals:									2.95			
History Balance:									2.95			

N/C:		5000		Name:		Purchases -- fruit		Account Balance:			5,570.58 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
8	PI	03/01/2012	NICHOLLS	N089	Fruit	0	T0	1,750.00	1,750.00		N	-	
18	PI	14/01/2012	BARRING	BB4726	Fruit	0	T0	596.20	596.20		N	-	
38	PI	07/02/2012	WAKEMA	WW5649	Fruit	0	T0	769.89	769.89		N	-	
43	PI	10/02/2012	NICHOLLS	N137	Fruit	0	T0	2,071.50	2,071.50		N	-	
47	PC	14/02/2012	BARRING	CBB862	Damaged fruit	0	T0	82.30		82.30	N	-	
57	PI	24/02/2012	BARRING	BB4875	Fruit	0	T0	465.29	465.29		N	-	
Totals:									5,652.88	82.30			
History Balance:									5,570.58				

N/C:		5001		Name:		Purchases -- flowers		Account Balance:		2,195.80 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
9	PI	06/01/2012	JEAN	JN6893	Flowers	0	T1	420.00	420.00		N	-
19	PI	14/01/2012	BARRING	BB4726	Flowers	0	T1	295.00	295.00		N	-
39	PI	07/02/2012	WAKEMA	WW5649	Flowers	0	T1	567.90	567.90		N	-
56	PI	24/02/2012	JEAN	JN7201	Flowers	0	T1	658.90	658.90		N	-
58	PI	24/02/2012	BARRING	BB4875	Flowers	0	T1	254.00	254.00		N	-
Totals:									2,195.80			
History Balance:									2,195.80			

N/C:	5009	Name:	Discounts Taken				Account Balance:		12.60 CR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
22	PD	18/01/2012	JEAN	006	Purchase Discount	0	T9	12.60		12.60	-	-	
Totals:										12.60			
History Balance:										12.60			
N/C:	5201	Name:	Closing Stock				Account Balance:		2,840.00 CR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
113	JC	28/02/2012	5201	JNL3	Closing stock at 28th Feb	0	T9	2,840.00		2,840.00	-	-	
Totals:										2,840.00			
History Balance:										2,840.00			
N/C:	7000	Name:	Gross Wages				Account Balance:		2,069.84 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
29	BP	30/01/2012	1200	BACS	Jan wages	0	T9	982.60	982.60		-	N	
30	JD	30/01/2012	7000	JNL1	JAN PAYE/NI	0	T9	128.35	128.35		-	-	
61	BP	27/02/2012	1200	BACS	Feb wages	0	T9	856.30	856.30		-	N	
75	JD	27/02/2012	7000	JNL2	Feb PAYE and NI	0	T9	102.59	102.59		-	-	
Totals:										2,069.84			
History Balance:										2,069.84			
N/C:	7103	Name:	General Rates				Account Balance:		400.00 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
25	BP	26/01/2012	1200	007	Rates	0	T0	1,200.00	1,200.00		N	N	
88	JC	31/01/2012	7103	PREPAY	Rates prepayment	0	T9	1,200.00		1,200.00	-	-	
90	JD	31/01/2012	7103	PREPAY	Rates prepayment	0	T9	200.00	200.00		-	-	
102	JD	29/02/2012	7103	PREPAY	Rates prepayment	0	T9	200.00	200.00		-	-	
Totals:										1,600.00	1,200.00		
History Balance:										400.00			
N/C:	7104	Name:	Premises Insurance				Account Balance:		400.00 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
6	BP	02/01/2012	1200	002	Insurance	0	T0	2,400.00	2,400.00		N	N	
84	JC	31/01/2012	7104	PREPAY	Insurance prepayment	0	T9	2,400.00		2,400.00	-	-	
86	JD	31/01/2012	7104	PREPAY	Insurance prepayment	0	T9	200.00	200.00		-	-	
100	JD	29/02/2012	7104	PREPAY	Insurance prepayment	0	T9	200.00	200.00		-	-	
Totals:										2,800.00	2,400.00		
History Balance:										400.00			
N/C:	7200	Name:	Electricity				Account Balance:		400.00 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
80	JD	31/01/2012	7200	ACCRUE	Electricity accrual	0	T9	200.00	200.00		-	-	
96	JD	29/02/2012	7200	ACCRUE	Electricity accrual	0	T9	200.00	200.00		-	-	
Totals:										400.00			
History Balance:										400.00			

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N/C: 7300		Name: Fuel and Oil		Account Balance:		118.33 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
24	CP	24/01/2012	1230	PC3	Fuel	0	T1	62.50	62.50		N	N
42	CP	09/02/2012	1230	PC5	Fuel	0	T1	55.83	55.83		N	N
Totals:									118.33			
History Balance:									118.33			

N/C: 7301		Name: Repairs and Servicing		Account Balance:		150.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
20	BP	17/01/2012	1200	005	Repairs	0	T0	150.00	150.00		N	N
Totals:									150.00			
History Balance:									150.00			

N/C: 7401		Name: Car Hire		Account Balance:		220.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
28	BP	30/01/2012	1200	008	Van hire	0	T1	660.00	660.00		N	N
104	JC	29/02/2012	7401	PREPAY	Van hire prepayment	0	T9	660.00		660.00	-	-
106	JD	29/02/2012	7401	PREPAY	Van hire prepayment	0	T9	220.00	220.00		-	-
Totals:									880.00	660.00		
History Balance:									220.00			

N/C: 7501		Name: Postage and Carriage		Account Balance:		40.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
13	CP	08/01/2012	1230	PC2	Stamps	0	T0	20.00	20.00		N	N
45	CP	11/02/2012	1230	PC6	Stamps	0	T0	20.00	20.00		N	N
Totals:									40.00			
History Balance:									40.00			

N/C: 7502		Name: Telephone		Account Balance:		360.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
82	JD	31/01/2012	7502	ACCRUE	Telephone accrual	0	T9	180.00	180.00		-	-
98	JD	29/02/2012	7502	ACCRUE	Telephone accrual	0	T9	180.00	180.00		-	-
Totals:									360.00			
History Balance:									360.00			

N/C: 7504		Name: Office Stationery		Account Balance:		65.83 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
12	CP	07/01/2012	1230	PC1	Stationery	0	T1	45.00	45.00		N	N
41	CP	09/02/2012	1230	PC4	Stationery	0	T1	20.83	20.83		N	N
Totals:									65.83			
History Balance:									65.83			

N/C: 7801		Name: Cleaning		Account Balance:		20.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
46	CP	14/02/2012	1230	PC7	Cleaning	0	T0	20.00	20.00		N	N
Totals:									20.00			
History Balance:									20.00			