

ALLEN'S ATTIRE -- LIST OF PETTY CASH PROCESSING ERRORS

11 Jan Stationery payment posted to a/c 1200 not 1230

25 Jan Fuel payment posted as £75 plus VAT not £75 including VAT

ALLEN'S ATTIRE -- LIST OF BANK PROCESSING ERRORS

2 Jan VAT added to rent payment

3 Jan VAT added to loan receipt

31 Jan VAT added to payment of drawings

15 Feb Payment to Inland Revenue not posted

25 Feb Feb loan payment and interest not posted

ALLEN'S ATTIRE -- LIST OF DEBTORS PROCESSING ERRORS

18 Jan VAT added to children's clothing sold to The Edge Ltd

5 Feb Invoice JF006 posted to Nero Ltd not The Edge Ltd

ALLEN'S ATTIRE -- LIST OF CREDITORS PROCESSING ERRORS

21 Feb Invoice K340 posted to Gordon's Fabrics not King's Importers

ALLEN'S ATTIRE -- EXPENSE ACCOUNT PROCESSING ERRORS

25 Jan Loan interest posted to account 2300 not 7903

21 Jan Computer equipment posted to account 0031 not 0030

3 Feb Sale of childrens' clothing posted to account 4000 not 4001

BANK RECONCILIATION AT 28-2-12

£

Balance per bank a/c 1200 (4214.67)
at 28-2-12

Balance per bank statement at (3129.67)
28-2-12

less: O/S cheques 011 (1000.00)
012 (85.00)

(4214.67)

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Allen's Attire (RD)
Period Trial Balance

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To Period: Month 2, February 2012

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Computer Equipment	3,600.00	
0031	Computer Equipment Depreciation		168.54
0040	Furniture and Fixtures	3,000.00	
0042	Fixtures and Fittings Depreciation		125.00
1001	Stock	875.00	
1100	Debtors Control Account	12,260.00	
1103	Prepayments	1,100.00	
1200	Bank Current Account		4,214.67
1230	Petty Cash	250.00	
2100	Creditors Control Account		583.20
2109	Accruals		900.00
2200	Sales Tax Control Account		1,727.00
2201	Purchase Tax Control Account	2,626.20	
2210	P.A.Y.E.		189.87
2300	Loans		12,860.00
3000	Owner's capital		2,000.00
3010	Drawings	2,000.00	
4000	Sales -- adult's clothing		8,635.00
4001	Sales -- childrens' clothing		5,642.00
5000	Purchases -- adult's clothing	6,336.00	
5201	Closing Stock		875.00
7000	Gross Wages	3,125.54	
7100	Rent	1,000.00	
7103	General Rates	300.00	
7200	Electricity	500.00	
7300	Fuel and Oil	101.67	
7501	Postage and Carriage	35.00	
7502	Telephone	400.00	
7504	Office Stationery	93.33	
7903	Loan Interest Paid	24.00	
8002	Furniture/Fitting Depreciation	125.00	
8004	Computer Equipment Depreciation	168.54	
Totals:		<u>37,920.28</u>	<u>37,920.28</u>

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Allen's Attire (RD)
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 -adults clothes	8,635.00	8,635.00	
Sales - childrens clothes	5,642.00	5,642.00	
	14,277.00		14,277.00
Purchases			
Purchases -adults clothes	6,336.00	6,336.00	
less: closing stock	(875.00)	(875.00)	
	5,461.00		5,461.00
Gross Profit/(Loss):	<u>8,816.00</u>		<u>8,816.00</u>
Overheads			
Wages	3,125.54	3,125.54	
Rent	1,000.00	1,000.00	
Rates	300.00	300.00	
Electric	500.00	500.00	
Fuel	101.67	101.67	
Postage	35.00	35.00	
Telephone	400.00	400.00	
Stationery	93.33	93.33	
Loan interest	24.00	24.00	
Depreciation	293.54	293.54	
	5,873.08		5,873.08
Net Profit/(Loss):	<u>2,942.92</u>		<u>2,942.92</u>

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Allen's Attire (RD)
Balance Sheet

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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>	
Fixed Assets			
Computer Equipment	3,431.46	3,431.46	
Fixtures And Fittings	2,875.00	2,875.00	
	6,306.46		6,306.46
Current Assets			
Stock	875.00	875.00	
Debtors	12,260.00	12,260.00	
Prepayments	1,100.00	1,100.00	
Cash in Hand	250.00	250.00	
VAT Reclaimable	899.20	899.20	
	15,384.20		15,384.20
Current Liabilities			
Trade creditors	583.20	583.20	
Accruals	900.00	900.00	
PAYE Creditor	189.87	189.87	
Bank Overdraft	4,214.67	4,214.67	
	5,887.74		5,887.74
Current Assets less Current Liabilities:	9,496.46		9,496.46
Total Assets less Current Liabilities:	15,802.92		15,802.92
Long Term Liabilities			
Bank Loan	12,860.00	12,860.00	
	12,860.00		12,860.00
Total Assets less Total Liabilities:	2,942.92		2,942.92
Capital & Reserves			
Owner's Capital	2,000.00	2,000.00	
less: Drawings	(2,000.00)	(2,000.00)	
P & L Account	2,942.92	2,942.92	
	2,942.92		2,942.92

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Allen's Attire (RD)

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Nominal Activity - Excluding No TransactionsDate From: 01/01/1980
Date To: 27/10/2016N/C From:
N/C To: 99999999Transaction From: 1
Transaction To: 99,999,999

N/C:		0030		Name:		Computer Equipment		Account Balance:		3,600.00 DR		
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
17	BP	21/01/2012	1200	004	Computer Equipment	0	T1	3,600.00	3,600.00		N	N
Totals:									3,600.00			
History Balance:									3,600.00			

N/C:		0031		Name:		Computer Equipment Depreciation		Account Balance:		168.54 CR		
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
70	JC	31/01/2012	0031	DEPREC	Computer Equipment	0	T9	85.28		85.28	-	-
82	JC	29/02/2012	0031	DEPREC	Computer Equipment	0	T9	83.26		83.26	-	-
Totals:										168.54		
History Balance:										168.54		

N/C:		0040		Name:		Furniture and Fixtures		Account Balance:		3,000.00 DR		
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
6	BP	03/01/2012	1200	002	Racking and Shelving	0	T1	3,000.00	3,000.00		N	N
Totals:									3,000.00			
History Balance:									3,000.00			

N/C:		0042		Name:		Fixtures and Fittings Depreciation		Account Balance:		125.00 CR		
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
72	JC	31/01/2012	0042	DEPREC	Racking and Shelving	0	T9	62.50		62.50	-	-
84	JC	29/02/2012	0042	DEPREC	Racking and Shelving	0	T9	62.50		62.50	-	-
Totals:										125.00		
History Balance:										125.00		

N/C:		1001		Name:		Stock		Account Balance:		875.00 DR		
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
86	JD	28/02/2012	1001	JNL3	Closing stock at 28th Feb	0	T9	875.00	875.00		-	-
Totals:									875.00			
History Balance:									875.00			

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Nominal Activity - Excluding No Transactions

N/C: 1100		Name: Debtors Control Account		Account Balance:		12,260.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
13	SI	16/01/2012	WILLIAMS	JF001	Adult clothing	0	T1	3,312.00	3,312.00		N	-
14	SI	18/01/2012	STEVES	JF002	Adult clothing	0	T1	2,244.00	2,244.00		N	-
15	SI	18/01/2012	STEVES	JF002	Children's clothing	0	T0	876.00	876.00		N	-
16	SI	18/01/2012	EDGE	JF003	Children's clothing	0	T0	624.00	624.00		N	-
21	SI	30/01/2012	STEVES	JF004	Adult clothing	0	T1	3,312.00	3,312.00		N	-
28	SR	01/02/2012	STEVES	Payment of	Sales Receipt	0	T9	3,120.00		3,120.00	-	N
29	SI	03/02/2012	NERO	JF005	Children's clothing	0	T0	2,541.00	2,541.00		N	-
30	SI	05/02/2012	EDGE	JF006	Adult clothing	0	T1	1,494.00	1,494.00		N	-
31	SI	05/02/2012	EDGE	JF006	Children's clothing	0	T0	254.00	254.00		N	-
33	SR	11/02/2012	EDGE	Payment of	Sales Receipt	0	T9	624.00		624.00	-	N
36	SI	18/02/2012	NERO	JF007	Children's clothing	0	T0	1,347.00	1,347.00		N	-
Totals:									16,004.00	3,744.00		
History Balance:									12,260.00			

N/C: 1103		Name: Prepayments		Account Balance:		1,100.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
63	JD	31/01/2012	1103	PREPAY	Rent prepayment	0	T9	1,500.00	1,500.00		-	-
65	JC	31/01/2012	1103	PREPAY	Rent prepayment	0	T9	500.00		500.00	-	-
67	JD	31/01/2012	1103	PREPAY	Rates prepayment	0	T9	900.00	900.00		-	-
69	JC	31/01/2012	1103	PREPAY	Rates prepayment	0	T9	150.00		150.00	-	-
79	JC	29/02/2012	1103	PREPAY	Rent prepayment	0	T9	500.00		500.00	-	-
81	JC	29/02/2012	1103	PREPAY	Rates prepayment	0	T9	150.00		150.00	-	-
Totals:									2,400.00	1,300.00		
History Balance:									1,100.00			

N/C: 1200		Name: Bank Current Account		Account Balance:		4,214.67 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	2,000.00	2,000.00		-	N
2	BP	02/01/2012	1200	001	Rent	0	T9	1,500.00		1,500.00	-	N
3	BR	03/01/2012	1200	Loan	Loan	0	T9	13,000.00	13,000.00		-	N
4	BP	25/01/2012	1200	DD/STO	Loan Interest	0	T9	12.00		12.00	-	N
5	BP	25/01/2012	1200	DD/STO	Loan repayment	0	T9	70.00		70.00	-	N
6	BP	03/01/2012	1200	002	Racking and Shelving	0	T1	3,600.00		3,600.00	N	N
9	JC	10/01/2012	1200	003	Creation of petty cash float	0	T9	250.00		250.00	-	N
17	BP	21/01/2012	1200	004	Computer Equipment	0	T1	4,320.00		4,320.00	N	N
18	PP	23/01/2012	KINGS	005	Purchase Payment	0	T9	1,980.00		1,980.00	-	N
20	BP	28/01/2012	1200	006	Rates	0	T0	900.00		900.00	N	N
22	BP	30/01/2012	1200	BACS	Jan wages	0	T9	1,236.80		1,236.80	-	N
25	BP	31/01/2012	1200	007	Drawings	0	T9	1,000.00		1,000.00	-	N
26	JC	31/01/2012	1200	008	Replenishment of petty cash	0	T9	184.00		184.00	-	N
28	SR	01/02/2012	STEVES	Payment of	Sales Receipt	0	T9	3,120.00	3,120.00		-	N
33	SR	11/02/2012	EDGE	Payment of	Sales Receipt	0	T9	624.00	624.00		-	N
34	PP	13/02/2012	GORDON	009	Purchase Payment	0	T9	5,040.00		5,040.00	-	N
39	BP	27/02/2012	1200	BACS	Feb wages	0	T9	1,572.30		1,572.30	-	N
40	BP	28/02/2012	1200	011	Drawings	0	T9	1,000.00		1,000.00	-	N
41	JC	28/02/2012	1200	012	Replenishment of petty cash	0	T9	85.00		85.00	-	N
52	BP	15/02/2012	1200	010	Payment of PAYE and NI	0	T9	126.57		126.57	-	N
55	BP	25/02/2012	1200	DD/STO	Loan repayment	0	T9	70.00		70.00	-	N
56	BP	25/02/2012	1200	DD/STO	Loan Interest	0	T9	12.00		12.00	-	N
Totals:									18,744.00	22,958.67		
History Balance:										4,214.67		

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Allen's Attire (RD)

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Nominal Activity - Excluding No Transactions

N/C: 1230		Name: Petty Cash		Account Balance:		250.00 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
10	JD	10/01/2012	1230	003	Creation of petty cash float	0	T9	250.00	250.00		-	N
11	CP	11/01/2012	1230	PC1	Stationery	0	T1	94.00		94.00	N	N
12	CP	12/01/2012	1230	PC2	Stamps	0	T0	15.00		15.00	N	N
19	CP	25/01/2012	1230	PC3	Fuel	0	T1	75.00		75.00	N	N
27	JD	31/01/2012	1230	008	Replenishment of petty cash	0	T9	184.00	184.00		-	N
32	CP	06/02/2012	1230	PC4	Stationery	0	T1	18.00		18.00	N	N
35	CP	15/02/2012	1230	PC5	Stamps	0	T0	20.00		20.00	N	N
38	CP	24/02/2012	1230	PC6	Fuel	0	T1	47.00		47.00	N	N
42	JD	28/02/2012	1230	012	Replenishment of petty cash	0	T9	85.00	85.00		-	N
Totals:									519.00	269.00		
History Balance:									250.00			

N/C: 2100		Name: Creditors Control Account		Account Balance:		583.20 CR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
7	PI	05/01/2012	GORDON	GM428	Adult's Clothing	0	T1	5,040.00		5,040.00	N	-
8	PI	08/01/2012	KINGS	K270	Adult's Clothing	0	T1	1,980.00		1,980.00	N	-
18	PP	23/01/2012	KINGS	005	Purchase Payment	0	T9	1,980.00	1,980.00		-	N
34	PP	13/02/2012	GORDON	009	Purchase Payment	0	T9	5,040.00	5,040.00		-	N
37	PI	21/02/2012	KINGS	K340	Adult's Clothing	0	T1	583.20		583.20	N	-
Totals:									7,020.00	7,603.20		
History Balance:										583.20		

N/C: 2109		Name: Accruals		Account Balance:		900.00 CR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
59	JC	31/01/2012	2109	ACCRUE	Electric accrual	0	T9	250.00		250.00	-	-
61	JC	31/01/2012	2109	ACCRUE	Telephone accrual	0	T9	200.00		200.00	-	-
75	JC	29/02/2012	2109	ACCRUE	Electric accrual	0	T9	250.00		250.00	-	-
77	JC	29/02/2012	2109	ACCRUE	Telephone accrual	0	T9	200.00		200.00	-	-
Totals:										900.00		
History Balance:										900.00		

N/C: 2200		Name: Sales Tax Control Account		Account Balance:		1,727.00 CR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
13	SI	16/01/2012	WILLIAMS	JF001	Adult clothing	0	T1	552.00		552.00	N	-
14	SI	18/01/2012	STEVES	JF002	Adult clothing	0	T1	374.00		374.00	N	-
21	SI	30/01/2012	STEVES	JF004	Adult clothing	0	T1	552.00		552.00	N	-
30	SI	05/02/2012	EDGE	JF006	Adult clothing	0	T1	249.00		249.00	N	-
Totals:										1,727.00		
History Balance:										1,727.00		

Date: 27/10/2016

Allen's Attire (RD)

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Nominal Activity - Excluding No Transactions

N/C: 2201		Name: Purchase Tax Control Account				Account Balance:			2,626.20 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V B
6	BP	03/01/2012	1200	002	Racking and Shelving	0	T1	600.00	600.00		N N
7	PI	05/01/2012	GORDON	GM428	Adult's Clothing	0	T1	840.00	840.00		N -
8	PI	08/01/2012	KINGS	K270	Adult's Clothing	0	T1	330.00	330.00		N -
11	CP	11/01/2012	1230	PC1	Stationery	0	T1	15.67	15.67		N N
17	BP	21/01/2012	1200	004	Computer Equipment	0	T1	720.00	720.00		N N
19	CP	25/01/2012	1230	PC3	Fuel	0	T1	12.50	12.50		N N
32	CP	06/02/2012	1230	PC4	Stationery	0	T1	3.00	3.00		N N
37	PI	21/02/2012	KINGS	K340	Adult's Clothing	0	T1	97.20	97.20		N -
38	CP	24/02/2012	1230	PC6	Fuel	0	T1	7.83	7.83		N N
Totals:									2,626.20		
History Balance:									2,626.20		
N/C: 2210		Name: P.A.Y.E.				Account Balance:			189.87 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V B
24	JC	30/01/2012	2210	JNL1	JAN PAYE/NI	0	T9	126.57		126.57	- -
52	BP	15/02/2012	1200	010	Payment of PAYE and NI	0	T9	126.57	126.57		- N
54	JC	27/02/2012	2210	JNL2	Feb PAYE and NI	0	T9	189.87		189.87	- -
Totals:									126.57	316.44	
History Balance:										189.87	
N/C: 2300		Name: Loans				Account Balance:			12,860.00 CR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V B
3	BR	03/01/2012	1200	Loan	Loan	0	T9	13,000.00		13,000.00	- N
5	BP	25/01/2012	1200	DD/STO	Loan repayment	0	T9	70.00	70.00		- N
55	BP	25/02/2012	1200	DD/STO	Loan repayment	0	T9	70.00	70.00		- N
Totals:									140.00	13,000.00	
History Balance:										12,860.00	
N/C: 3000		Name: Owner's capital				Account Balance:			2,000.00 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	2,000.00		2,000.00	- N
Totals:										2,000.00	
History Balance:										2,000.00	
N/C: 3010		Name: Drawings				Account Balance:			2,000.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V B
25	BP	31/01/2012	1200	007	Drawings	0	T9	1,000.00	1,000.00		- N
40	BP	28/02/2012	1200	011	Drawings	0	T9	1,000.00	1,000.00		- N
Totals:									2,000.00		
History Balance:									2,000.00		

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Allen's Attire (RD)

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Nominal Activity - Excluding No Transactions

N/C: 4000 Name: Sales -- adult's clothing Account Balance: 8,635.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
13	SI	16/01/2012	WILLIAMS	JF001	Adult clothing	0	T1	2,760.00		2,760.00	N	-
14	SI	18/01/2012	STEVES	JF002	Adult clothing	0	T1	1,870.00		1,870.00	N	-
21	SI	30/01/2012	STEVES	JF004	Adult clothing	0	T1	2,760.00		2,760.00	N	-
30	SI	05/02/2012	EDGE	JF006	Adult clothing	0	T1	1,245.00		1,245.00	N	-
Totals:										8,635.00		
History Balance:										8,635.00		

N/C: 4001 Name: Sales -- childrens' clothing Account Balance: 5,642.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
15	SI	18/01/2012	STEVES	JF002	Children's clothing	0	T0	876.00		876.00	N	-
16	SI	18/01/2012	EDGE	JF003	Children's clothing	0	T0	624.00		624.00	N	-
29	SI	03/02/2012	NERO	JF005	Children's clothing	0	T0	2,541.00		2,541.00	N	-
31	SI	05/02/2012	EDGE	JF006	Children's clothing	0	T0	254.00		254.00	N	-
36	SI	18/02/2012	NERO	JF007	Children's clothing	0	T0	1,347.00		1,347.00	N	-
Totals:										5,642.00		
History Balance:										5,642.00		

N/C: 5000 Name: Purchases -- adult's clothing Account Balance: 6,336.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
7	PI	05/01/2012	GORDON	GM428	Adult's Clothing	0	T1	4,200.00	4,200.00		N	-
8	PI	08/01/2012	KINGS	K270	Adult's Clothing	0	T1	1,650.00	1,650.00		N	-
37	PI	21/02/2012	KINGS	K340	Adult's Clothing	0	T1	486.00	486.00		N	-
Totals:									6,336.00			
History Balance:									6,336.00			

N/C: 5201 Name: Closing Stock Account Balance: 875.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
87	JC	28/02/2012	5201	JNL3	Closing stock at 28th Feb	0	T9	875.00		875.00	-	-
Totals:										875.00		
History Balance:										875.00		

N/C: 7000 Name: Gross Wages Account Balance: 3,125.54 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
22	BP	30/01/2012	1200	BACS	Jan wages	0	T9	1,236.80	1,236.80		-	N
23	JD	30/01/2012	7000	JNL1	JAN PAYE/NI	0	T9	126.57	126.57		-	-
39	BP	27/02/2012	1200	BACS	Feb wages	0	T9	1,572.30	1,572.30		-	N
53	JD	27/02/2012	7000	JNL2	Feb PAYE and NI	0	T9	189.87	189.87		-	-
Totals:									3,125.54			
History Balance:									3,125.54			

N/C: 7100 Name: Rent Account Balance: 1,000.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
2	BP	02/01/2012	1200	001	Rent	0	T9	1,500.00	1,500.00		-	N
62	JC	31/01/2012	7100	PREPAY	Rent prepayment	0	T9	1,500.00		1,500.00	-	-
64	JD	31/01/2012	7100	PREPAY	Rent prepayment	0	T9	500.00	500.00		-	-
78	JD	29/02/2012	7100	PREPAY	Rent prepayment	0	T9	500.00	500.00		-	-
Totals:									2,500.00	1,500.00		
History Balance:									1,000.00			

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N/C:		7103		Name:		General Rates		Account Balance:			300.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
20	BP	28/01/2012	1200	006	Rates	0	T0	900.00	900.00		N	N	
66	JC	31/01/2012	7103	PREPAY	Rates prepayment	0	T9	900.00		900.00	-	-	
68	JD	31/01/2012	7103	PREPAY	Rates prepayment	0	T9	150.00	150.00		-	-	
80	JD	29/02/2012	7103	PREPAY	Rates prepayment	0	T9	150.00	150.00		-	-	
Totals:									1,200.00	900.00			
History Balance:									300.00				

N/C:		7200		Name:		Electricity		Account Balance:			500.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
58	JD	31/01/2012	7200	ACCRUE	Electric accrual	0	T9	250.00	250.00		-	-	
74	JD	29/02/2012	7200	ACCRUE	Electric accrual	0	T9	250.00	250.00		-	-	
Totals:									500.00				
History Balance:									500.00				

N/C:		7300		Name:		Fuel and Oil		Account Balance:			101.67 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
19	CP	25/01/2012	1230	PC3	Fuel	0	T1	62.50	62.50		N	N	
38	CP	24/02/2012	1230	PC6	Fuel	0	T1	39.17	39.17		N	N	
Totals:									101.67				
History Balance:									101.67				

N/C:		7501		Name:		Postage and Carriage		Account Balance:			35.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
12	CP	12/01/2012	1230	PC2	Stamps	0	T0	15.00	15.00		N	N	
35	CP	15/02/2012	1230	PC5	Stamps	0	T0	20.00	20.00		N	N	
Totals:									35.00				
History Balance:									35.00				

N/C:		7502		Name:		Telephone		Account Balance:			400.00 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
60	JD	31/01/2012	7502	ACCRUE	Telephone accrual	0	T9	200.00	200.00		-	-	
76	JD	29/02/2012	7502	ACCRUE	Telephone accrual	0	T9	200.00	200.00		-	-	
Totals:									400.00				
History Balance:									400.00				

N/C:		7504		Name:		Office Stationery		Account Balance:			93.33 DR		
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
11	CP	11/01/2012	1230	PC1	Stationery	0	T1	78.33	78.33		N	N	
32	CP	06/02/2012	1230	PC4	Stationery	0	T1	15.00	15.00		N	N	
Totals:									93.33				
History Balance:									93.33				

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N/C: 7903		Name: Loan Interest Paid		Account Balance:		24.00 DR						
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
4	BP	25/01/2012	1200	DD/STO	Loan Interest	0	T9	12.00	12.00		-	N
56	BP	25/02/2012	1200	DD/STO	Loan Interest	0	T9	12.00	12.00		-	N
Totals:									24.00			
History Balance:									24.00			

N/C: 8002		Name: Furniture/Fitting Depreciation		Account Balance:		125.00 DR						
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
73	JD	31/01/2012	8002	DEPREC	Racking and Shelving	0	T9	62.50	62.50		-	-
85	JD	29/02/2012	8002	DEPREC	Racking and Shelving	0	T9	62.50	62.50		-	-
Totals:									125.00			
History Balance:									125.00			

N/C: 8004		Name: Computer Equipment Depreciation		Account Balance:		168.54 DR						
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
71	JD	31/01/2012	8004	DEPREC	Computer Equipment	0	T9	85.28	85.28		-	-
83	JD	29/02/2012	8004	DEPREC	Computer Equipment	0	T9	83.26	83.26		-	-
Totals:									168.54			
History Balance:									168.54			

