

# **SECTION - B**

# Simple Trial Balance

Client : Smith Limited  
Year End : 31/03/16

Transactions Selected By Date  
Zeros suppressed in report

Code	Description	P/B	Debit	Credit
001	Sales	P		385,446.91
100	Opening stock	P	18,812.93	
112	Purchases	P	94,157.19	
121	Closing stock	P		16,863.33
301	Wages	P	169,502.21	
302	Directors' remuneration	P	33,453.22	
321	Rent	P	56,400.00	
323	Rates and water	P	25,471.18	
326	Insurance	P	9,530.92	
331	Light and heat	P	1,225.98	
332	Cleaning of premises	P	1,513.49	
334	Repairs and renewals	P	979.48	
341	Printing, postage and stationery	P	48.69	
342	Advertising	P	119.33	
345	Telephone	P	725.39	
351	Motor expenses	P	2,133.09	
368	Accountancy	P	2,200.00	
371	Bank and card charges	P	2,341.64	
379	Health & safety expense	P	759.05	
381	Sundry expenses	P	28.44	
395	Depreciation on plant and machinery	P	933.89	
396	Depreciation on fixtures & fittings	P	868.25	
397	Depreciation on motor vehicles	P	16.78	
39A	Depreciation of Equipment	P	1,583.25	
401	Rent received	P		48,412.00
411	Net interest	P		434.62
501	Corporation tax current year	P	4,290.63	
631	Long leasehold cost/val b/fwd	B	59,870.13	
641	Improvements to property cost/val b/fwd	B	17,645.39	
645	Improvements to property acc amort b/f	B		14,645.32
651	Plant & machinery cost b/fwd	B	91,140.62	
655	Plant & machinery acc depn b/fwd	B		87,405.04
656	Plant & machinery depn charge for period	B		933.89
661	Fixtures & fittings cost b/fwd	B	74,066.93	
665	Fixtures & fittings acc depn b/fwd	B		70,593.94
666	Fixtures & fittings depn charge	B		868.25
671	Motor vehicles cost b/fwd	B	10,250.00	
675	Motor vehicles acc depn b/fwd	B		10,182.89
676	Motor vehicles depn charge for period	B		16.78
67A	Equipment cost b/fwd	B	82,626.24	
67D	Equipment depn b/fwd	B		76,293.51
67E	Equipment depn charge	B		1,583.25
701	Stocks	B	16,863.33	
712	Trade debtors	B	4,608.67	
751	Prepayments	B	4,146.70	
771	Santander - 03063232	B	13,291.26	
772	Nationwide - 76438764	B	220,082.66	
773	Santander - 80735748	B	4,161.20	

C\FWD      1,025,848.16      713,679.73

# Simple Trial Balance

Client : **Smith Limited**  
Year End : **31/03/16**

Code	Description	P/B	Debit	Credit
		B\FWD	1,025,848.16	713,679.73
781	Cash in hand	B	625.57	
782	Paypal Account	B	3,470.72	
813	Trade creditors	B		5,813.52
831	Corporation tax payable	B		4,290.63
845	VAT	B		858.66
846	Social security and other tax	B		2,478.57
861	Director 1 current account	B		18,203.30
862	Director 2 current account	B		14,374.17
863	Director 3 current account	B		22,369.35
880	Barclays Credit card	B		447.57
880A	Other creditors - Insurance claim received	B		15,152.13
880B	Rental Deposit	B		1,200.00
881	Accruals	B		1,176.50
951	Ord share capital class 1 b/f	B		5,000.00
991	P+L reserve retained profit b/f	B		224,900.32
		Total	<u>1,029,944.45</u>	<u>1,029,944.45</u>

Gross Profit                   -289,340.00  
Net Profit                       -24,061.00

# List of Transactions

Client : Smith Limited  
Year End : 31/03/16

From Batch No 33 To Batch No 33

Transactions Selected By Date  
Transactions Sorted by Date  
All Journal Transactions

RefNo	Narrative	Debit	Credit	Code	Description
B/2	Jnl 1 - Sales booked per VAT Summary	394,116.00		712	Trade debtors
B/2	Jnl 1 - Sales booked per VAT Summary		385,446.91	001	Sales
B/2	Jnl 1 - VAT on Sales booked per VAT Summary		8,669.09	845	VAT
B/2	Jnl 2 - Closing Stock booked as per client's details	16,863.33		701	Stocks
B/2	Jnl 2 - Closing Stock booked as per client's details		16,863.33	121	Closing stock
B/2	Jnl 3 - Opening Accruals Reversed - Light and Heat	3,037.68		881	Accruals
B/2	Jnl 3 - Opening Accruals Reversed - Light and Heat		3,037.68	331	Light and heat
B/2	Jnl 4 - Opening Prepayments Reversed - Insurance	3,617.25		326	Insurance
B/2	Jnl 4 - Opening Prepayments Reversed - Insurance		3,617.25	751	Prepayments
B/2	Jnl 4 - Opening Prepayments Reversed - Repairs	23.33		334	Repairs and renewals
B/2	Jnl 4 - Opening Prepayments Reversed - Repairs		23.33	751	Prepayments
B/2	Jnl 4 - Opening Prepayments Reversed - Telephone	34.00		345	Telephone
B/2	Jnl 4 - Opening Prepayments Reversed - Telephone		34.00	751	Prepayments
B/2	Jnl 4 - Opening Prepayments Reversed - Health & safety expense	317.55		379	Health & safety expense
B/2	Jnl 4 - Opening Prepayments Reversed - Health & safety expense		317.55	751	Prepayments
B/2	Jnl 5 - Director's Remuneration booked per payroll Details	32,400.00		302	Directors' remuneration
B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Er's NIC	1,404.28		302	Directors' remuneration
B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Er's NIC		1,404.28	846	Social security and other tax
B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Ee's NIC		1,233.60	846	Social security and other tax
B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Tax		4,358.00	846	Social security and other tax
B/2	Jnl 5 - Director's Remuneration booked per payroll Details		26,808.40	871	Wages and salaries control
B/2	Jnl 6 - Wages booked per Payroll Details	166,083.56		301	Wages
B/2	Jnl 6 - Wages booked per Payroll Details - Er's NIC	7,083.27		301	Wages
B/2	Jnl 6 - Wages booked per Payroll Details - Er's NIC		7,083.27	846	Social security and other tax
B/2	Jnl 6 - Wages booked per Payroll Details - Ee's NIC		6,219.36	846	Social security and other tax
B/2	Jnl 6 - Wages booked per Payroll Details - Tax		9,923.40	846	Social security and other tax
B/2	Jnl 6 - Wages booked per Payroll Details		149,940.80	871	Wages and salaries control
B/2	Jnl 7 - Paypal charges booked as per summary	35.79		371	Bank and card charges
B/2	Jnl 7 - Paypal charges booked as per summary		35.79	782	Paypal Account
B/2	Jnl 7 - Paypal receipts booked as per summary	1,208.85		782	Paypal Account
B/2	Jnl 7 - Paypal receipts booked as per summary		1,208.85	712	Trade debtors
B/2	Jnl 8 - Deduction from wages booked as per summary	1,460.68		871	Wages and salaries control
B/2	Jnl 8 - Deduction from wages booked as per summary		1,460.68	301	Wages
B/2	Jnl 9 - Tips adjustment booked as per client's instruction	555.00		781	Cash in hand
B/2	Jnl 9 - Tips adjustment booked as per client's instruction		555.00	301	Wages
B/2	Jnl 10 - Cleaning reallocated to Rates and water	1,044.02		323	Rates and water

# List of Transactions

Client : Smith Limited  
Year End : 31/03/16

RefNo	Narrative	Debit	Credit	Code	Description
B/2	Jnl 10 - Cleaning reallocated to Rates and water		1,044.02	332	Cleaning of premises
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	933.89		395	Depreciation on plant and machinery
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		933.89	656	Plant & machinery depr charge for period
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	868.25		396	Depreciation on fixtures & fittings
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		868.25	666	Fixtures & fittings depr charge
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	16.78		397	Depreciation on motor vehicles
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		16.78	676	Motor vehicles depr charge for period
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	1,583.25		39A	Depreciation of Equipment
B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		1,583.25	67E	Equipment depr charge
B/2	Jnl 12 - Employment Allowance booked as per payroll details - Er's NIC	2,000.00		846	Social security and other tax
B/2	Jnl 12 - Employment Allowance booked as per payroll details - Er's NIC		351.06	302	Directors' remuneration
B/2	Jnl 12 - Employment Allowance booked as per payroll details - Er's NIC		1,648.94	301	Wages
B/2	Jnl 13 - Closing Accruals Provided - Light and Heat	912.50		331	Light and heat
B/2	Jnl 13 - Closing Accruals Provided - Light and Heat		912.50	881	Accruals
B/2	Jnl 13 - Closing Accruals Provided - Water	264.00		323	Rates and water
B/2	Jnl 13 - Closing Accruals Provided - Water		264.00	881	Accruals
B/2	Jnl 14 - Closing Prepayments Provided - Insurance	3,548.21		751	Prepayments
B/2	Jnl 14 - Closing Prepayments Provided - Insurance		3,548.21	326	Insurance
B/2	Jnl 14 - Closing Prepayments Provided - Repairs	23.33		751	Prepayments
B/2	Jnl 14 - Closing Prepayments Provided - Repairs		23.33	334	Repairs and renewals
B/2	Jnl 14 - Closing Prepayments Provided - Telephone	24.67		751	Prepayments
B/2	Jnl 14 - Closing Prepayments Provided - Telephone		24.67	345	Telephone
B/2	Jnl 14 - Closing Prepayments Provided - Motor Expenses	225.00		751	Prepayments
B/2	Jnl 14 - Closing Prepayments Provided - Motor Expenses		225.00	351	Motor expenses
B/2	Jnl 14 - Closing Prepayments Provided - Health & safety expense	325.49		751	Prepayments
B/2	Jnl 14 - Closing Prepayments Provided - Health & safety expense		325.49	379	Health & safety expense
B/2	Jnl 15 - Insurance claim reallocated from Light and Heat	747.99		880A	Other creditors - Insurance claim received
B/2	Jnl 15 - Insurance claim reallocated from Light and Heat		747.99	331	Light and heat
B/2	Jnl 16 - Accountancy reallocated from Legal & professional fees	550.00		368	Accountancy
B/2	Jnl 16 - Accountancy reallocated from Legal & professional fees		550.00	365	Legal and professional
B/2	Jnl 17 - Rental deposit reallocated from Rental Income	1,200.00		401	Rent received
B/2	Jnl 17 - Rental deposit reallocated from Rental Income		1,200.00	880B	Rental Deposit
B/2	Jnl 18 - Rental income booked as per VAT summary	49,612.00		712	Trade debtors
B/2	Jnl 18 - Rental income booked as per VAT summary		49,612.00	401	Rent received
B/2	Jnl 19 - Receipts from UK Power Network booked as Insurance claim - PYE booked as payment	388.97		712	Trade debtors

# List of Transactions

Client : Smith Limited

Year End : 31/03/16

RefNo	Narrative	Debit	Credit	Code	Description
B/2	Jnl 19 - Receipts from UK Power Network booked as Insurance claim - PYE booked as payment		388.97	880A	Other creditors - Insurance claim received
B/2	Jnl 20 - Repairs & renewals reallocated from Legal & professional fees	44.40		334	Repairs and renewals
B/2	Jnl 20 - Repairs & renewals reallocated from Legal & professional fees		44.40	365	Legal and professional
B/2	Jnl 21 - Cash received from Trade Debtors	62.02		781	Cash in hand
B/2	Jnl 21 - Cash received from Trade Debtors		62.02	712	Trade debtors
B/2	Jnl 22 - Cash paid to wages control accounts	8,606.88		871	Wages and salaries control
B/2	Jnl 22 - Cash paid to wages control accounts		8,606.88	781	Cash in hand
B/2	Jnl 23 - Cash paid to Trade Creditors	5,786.50		813	Trade creditors
B/2	Jnl 23 - Cash paid to Trade Creditors		5,786.50	781	Cash in hand
B/2	Jnl 24 - Negative cash balance realised from directors	12,000.00		781	Cash in hand
B/2	Jnl 24 - Negative cash balance realised from directors		2,400.00	861	Director 1 current account
B/2	Jnl 24 - Negative cash balance realised from directors		7,200.00	862	Director 2 current account
B/2	Jnl 24 - Negative cash balance realised from directors		2,400.00	863	Director 3 current account
B/2	Jnl 25 - Provision for corporation Tax for the year	5,873.60		501	Corporation tax current year
B/2	Jnl 25 - Provision for corporation Tax for the year		5,873.60	831	Corporation tax payable
B/2	PDJ 1 - Cash balance adjusted with DCA	420.51		781	Cash in hand
B/2	PDJ 1 - Cash balance adjusted with DCA		84.10	861	Director 1 current account
B/2	PDJ 1 - Cash balance adjusted with DCA		252.31	862	Director 2 current account
B/2	PDJ 1 - Cash balance adjusted with DCA		84.10	863	Director 3 current account
B/2				999	Balance sheet suspense
B/2				999	Balance sheet suspense
B/2	PDJ 2 - Creditors adjusted as per client's sheet	250.86		781	Cash in hand
B/2	PDJ 2 - Creditors adjusted as per client's sheet		250.86	813	Trade creditors
B/2	Recoding	2,600.00		331	Light and heat
B/2	Recoding		2,600.00	334	Repairs and renewals
B/2	PDJ 3 - CT revised	1,582.97		831	Corporation tax payable
B/2	PDJ 3 - CT revised		1,582.97	501	Corporation tax current year
B/2	PDJ 4 - Light and heat expense credited as per client e-mail	2,484.10		861	Director 1 current account
B/2	PDJ 4 - Light and heat expense credited as per client e-mail	7,452.31		862	Director 2 current account
B/2	PDJ 4 - Light and heat expense credited as per client e-mail (£2,484.10 + £7452.31)		9,936.41	331	Light and heat
B/2	PDJ 5 - Light and heat expense debited as per client e-mail	1,500.00		331	Light and heat
B/2	PDJ 5 - Light and heat expense debited as per client e-mail		1,500.00	781	Cash in hand

# Nominal Account Details

Client : Smith Limited  
Year End : 31/03/2016

Transactions Sorted by

### Account 001 Sales

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1708	31/03/201	B/2	Jnl 1 - Sales booked per VAT Summary		385,446.91	-385,446.91	JNL	
Totals				<u>0.00</u>	<u>385,446.91</u>	<u>-385,446.91</u>		

### Account 100 Opening stock

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1569	01/04/201		Opening Balance c/f	18,812.93		18,812.93	JNO	
Totals				<u>18,812.93</u>	<u>0.00</u>	<u>18,812.93</u>		

### Account 112 Purchases

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1601	31/03/201	I/2	PDB - Purchases	76,361.43		76,361.43	JNL	813
1603	31/03/201	I/2	PDB - Purchases Ice-cream / Drinks	1,448.08		77,809.51	JNL	813
1605	31/03/201	I/2	PDB - Packaging	15,788.93		93,598.44	JNL	813
1607	31/03/201	I/2	PDB - Sales commission	184.00		93,782.44	JNL	813
1609	31/03/201	I/2	PDB - Distribution & Carriage	374.75		94,157.19	JNL	813
Totals				<u>94,157.19</u>	<u>0.00</u>	<u>94,157.19</u>		

### Account 121 Closing stock

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1711	31/03/201	B/2	Jnl 2 - Closing Stock booked as per client's details		16,863.33	-16,863.33	JNL	
Totals				<u>0.00</u>	<u>16,863.33</u>	<u>-16,863.33</u>		

### Account 301 Wages

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1728	31/03/201	B/2	Jnl 6 - Wages booked per Payroll Details	166,083.56		166,083.56	JNL	
1729	31/03/201	B/2	Jnl 6 - Wages booked per Payroll Details - Er's NIC	7,083.27		173,166.83	JNL	
1739	31/03/201	B/2	Jnl 8 - Deduction from wages booked as per summary		1,460.68	171,706.15	JNL	
1741	31/03/201	B/2	Jnl 9 - Tips adjustment booked as per client's instruction		555.00	171,151.15	JNL	
1756	31/03/201	B/2	Jnl 12 - Employment Allowance booked as per payroll details - Er's NIC		1,648.94	169,502.21	JNL	
Totals				<u>173,166.83</u>	<u>3,664.62</u>	<u>169,502.21</u>		

### Account 302 Directors' remuneration

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1722	31/03/201	B/2	Jnl 5 - Director's Remuneration booked per payroll Details	32,400.00		32,400.00	JNL	
1723	31/03/201	B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Er's NIC	1,404.28		33,804.28	JNL	
C/FWD				<u>33,804.28</u>	<u>0.00</u>	<u>33,804.28</u>		

# Nominal Account Details

Client : Smith Limited  
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## Account 302 Directors' remuneration

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	33,804.28	0.00	33,804.28	
1755	31/03/201	B/2	Jnl 12 - Employment Allowance booked as per payroll details - Er's NIC		351.06	33,453.22	JNL	
Totals				<u>33,804.28</u>	<u>351.06</u>	<u>33,453.22</u>		

## Account 321 Rent

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1665	31/03/201	G/3/5	Santander - Rent	56,400.00		56,400.00	JNL	771
Totals				<u>56,400.00</u>	<u>0.00</u>	<u>56,400.00</u>		

## Account 323 Rates and water

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1613	31/03/201	I/2	PDB - Water	4,457.51		4,457.51	JNL	813
1648	31/03/201	G/3/4	Santander - Harrow Council		856.34	3,601.17	JNL	771
1667	31/03/201	G/3/5	Santander - Rates & water	20,561.99		24,163.16	JNL	771
1744	31/03/201	B/2	Jnl 10 - Cleaning reallocated to Rates and water	1,044.02		25,207.18	JNL	
1759	31/03/201	B/2	Jnl 13 - Closing Accruals Provided - Water	264.00		25,471.18	JNL	
Totals				<u>26,327.52</u>	<u>856.34</u>	<u>25,471.18</u>		

## Account 326 Insurance

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1615	31/03/201	I/2	PDB - Insurance	9,461.88		9,461.88	JNL	813
1714	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Insurance	3,617.25		13,079.13	JNL	
1772	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Insurance		3,548.21	9,530.92	JNL	
Totals				<u>13,079.13</u>	<u>3,548.21</u>	<u>9,530.92</u>		

## Account 331 Light and heat

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1617	31/03/201	I/2	PDB - Light & heat	9,935.56		9,935.56	JNL	813
1713	31/03/201	B/2	Jnl 3 - Opening Accruals Reversed - Light and Heat		3,037.68	6,897.88	JNL	
1757	31/03/201	B/2	Jnl 13 - Closing Accruals Provided - Light and Heat	912.50		7,810.38	JNL	
1772	31/03/201	B/2	Jnl 15 - Insurance claim reallocated from Light and Heat		747.99	7,062.39	JNL	
1805	31/03/201	B/2	Recoding	2,600.00		9,662.39	JNL	
1811	31/03/201	B/2	PDJ 4 - Light and heat expense credited as per client e-mail (£2,484.10 + £7452.31)		9,936.41	-274.02	JNL	
C/FWD				<u>13,448.06</u>	<u>13,722.08</u>	<u>-274.02</u>		



# Nominal Account Details

Client : Smith Limited  
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**Account 331 Light and heat**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	13,448.06	13,722.08	-274.02	
1812	31/03/201	B/2	PDJ 5 - Light and heat expense debited as per client e-mail	1,500.00		1,225.98	JNL	
Totals				<u>14,948.06</u>	<u>13,722.08</u>	<u>1,225.98</u>		

**Account 332 Cleaning of premises**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1619	31/03/201	I/2	PDB - Cleaning	2,557.51		2,557.51	JNL	813
1745	31/03/201	B/2	Jnl 10 - Cleaning reallocated to Rates and water		1,044.02	1,513.49	JNL	
Totals				<u>2,557.51</u>	<u>1,044.02</u>	<u>1,513.49</u>		

**Account 334 Repairs and renewals**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1621	31/03/201	I/2	PDB - Repairs	3,515.08		3,515.08	JNL	813
1641	31/03/201	I/2	PDB - Subscription	20.00		3,535.08	JNL	813
1716	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Repairs	23.33		3,558.41	JNL	
1764	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Repairs		23.33	3,535.08	JNL	
1781	31/03/201	B/2	Jnl 20 - Repairs & renewals reallocated from Legal & professional fees	44.40		3,579.48	JNL	
1806	31/03/201	B/2	Recoding		2,600.00	979.48	JNL	
Totals				<u>3,602.81</u>	<u>2,623.33</u>	<u>979.48</u>		

**Account 341 Printing, postage and stationery**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1623	31/03/201	I/2	PDB - Stationery	48.69		48.69	JNL	813
Totals				<u>48.69</u>	<u>0.00</u>	<u>48.69</u>		

**Account 342 Advertising**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1625	31/03/201	I/2	PDB - Advertising	119.33		119.33	JNL	813
Totals				<u>119.33</u>	<u>0.00</u>	<u>119.33</u>		

**Account 345 Telephone**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1627	31/03/201	I/2	PDB - Telephone	716.06		716.06	JNL	813
1718	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Telephone	34.00		750.06	JNL	

C/FWD      750.06      0.00      750.06

# Nominal Account Details

Client : Smith Limited  
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**Account 345 Telephone**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
			B/FWD	750.06	0.00	750.06		
1766	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Telephone		24.67	725.39	JNL	
Totals				<u>750.06</u>	<u>24.67</u>	<u>725.39</u>		

**Account 351 Motor expenses**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1629	31/03/201	I/2	PDB - Motor expenses	2,358.09		2,358.09	JNL	813
1768	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Motor Expenses		225.00	2,133.09	JNL	
Totals				<u>2,358.09</u>	<u>225.00</u>	<u>2,133.09</u>		

**Account 365 Legal and professional**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1631	31/03/201	I/2	PDB - Legal fees	594.40		594.40	JNL	813
1774	31/03/201	B/2	Jnl 16 - Accountancy reallocated from Legal & professional fees		550.00	44.40	JNL	
1782	31/03/201	B/2	Jnl 20 - Repairs & renewals reallocated from Legal & professional fees		44.40		JNL	
Totals				<u>594.40</u>	<u>594.40</u>	<u>0.00</u>		

**Account 368 Accountancy**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1633	31/03/201	I/2	PDB - Accountancy	1,650.00		1,650.00	JNL	813
1773	31/03/201	B/2	Jnl 16 - Accountancy reallocated from Legal & professional fees	550.00		2,200.00	JNL	
Totals				<u>2,200.00</u>	<u>0.00</u>	<u>2,200.00</u>		

**Account 371 Bank and card charges**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1635	31/03/201	I/2	PDB - Bank charges	2,305.85		2,305.85	JNL	813
1734	31/03/201	B/2	Jnl 7 - Paypal charges booked as per summary	35.79		2,341.64	JNL	
Totals				<u>2,341.64</u>	<u>0.00</u>	<u>2,341.64</u>		

**Account 379 Health & safety expense**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1637	31/03/201	I/2	PDB - Health & safety	766.99		766.99	JNL	813
1720	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Health & safety expense	317.55		1,084.54	JNL	
C/FWD				<u>1,084.54</u>	<u>0.00</u>	<u>1,084.54</u>		

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**Account 379 Health & safety expense**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	1,084.54	0.00	1,084.54	
1770	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Health & safety expense		325.49	759.05	JNL	
Totals				<u>1,084.54</u>	<u>325.49</u>	<u>759.05</u>		

**Account 381 Sundry expenses**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1599	01/04/201		Opening Balance c/f	2.20		2.20	JNO	
1639	31/03/201	I/2	PDB - Sundry expenses	26.24		28.44	JNL	813
Totals				<u>28.44</u>	<u>0.00</u>	<u>28.44</u>		

**Account 395 Depreciation on plant and machinery**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1746	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	933.89		933.89	JNL	
Totals				<u>933.89</u>	<u>0.00</u>	<u>933.89</u>		

**Account 396 Depreciation on fixtures & fittings**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1748	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	868.25		868.25	JNL	
Totals				<u>868.25</u>	<u>0.00</u>	<u>868.25</u>		

**Account 397 Depreciation on motor vehicles**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	16.78		16.78	JNL	
Totals				<u>16.78</u>	<u>0.00</u>	<u>16.78</u>		

**Account 39A Depreciation of Equipment**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1752	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV	1,583.25		1,583.25	JNL	
Totals				<u>1,583.25</u>	<u>0.00</u>	<u>1,583.25</u>		

**Account 401 Rent received**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1775	31/03/201	B/2	Jnl 17 - Rental deposit reallocated from Rental Income	1,200.00		1,200.00	JNL	
C/FWD				<u>1,200.00</u>	<u>0.00</u>	<u>1,200.00</u>		

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**Account 401 Rent received**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
			B/FWD	1,200.00	0.00	1,200.00		
1778	31/03/201	B/2	Jnl 18 - Rental income booked as per VAT summary		49,612.00	-48,412.00	JNL	
Totals				<u>1,200.00</u>	<u>49,612.00</u>	<u>-48,412.00</u>		

**Account 411 Net interest**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1650	31/03/201	G/3/4	Santander - Bank interest		4.26	-4.26	JNL	771
1692	31/03/201	G/4/4	Nationwide - Bank interest		430.29	-434.55	JNL	772
0	31/03/201	G/5/4	Santander - Bank interest		0.07	-434.62	JNL	773
Totals				<u>0.00</u>	<u>434.62</u>	<u>-434.62</u>		

**Account 501 Corporation tax current year**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1795	31/03/201	B/2	Jnl 25 - Provision for corporation Tax for the year	5,873.60		5,873.60	JNL	
1808	31/03/201	B/2	PDJ 3 - CT revised		1,582.97	4,290.63	JNL	
Totals				<u>5,873.60</u>	<u>1,582.97</u>	<u>4,290.63</u>		

**Account 631 Long leasehold cost/val b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1570	01/04/201		Opening Balance c/f	59,870.13		59,870.13	JNO	
Totals				<u>59,870.13</u>	<u>0.00</u>	<u>59,870.13</u>		

**Account 641 Improvements to property cost/val b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1571	01/04/201		Opening Balance c/f	17,645.39		17,645.39	JNO	
Totals				<u>17,645.39</u>	<u>0.00</u>	<u>17,645.39</u>		

**Account 645 Improvements to property acc amort b/f**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1572	01/04/201		Opening Balance c/f		14,645.32	-14,645.32	JNO	
Totals				<u>0.00</u>	<u>14,645.32</u>	<u>-14,645.32</u>		

**Account 651 Plant & machinery cost b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1573	01/04/201		Opening Balance c/f	91,140.62		91,140.62	JNO	
Totals				<u>91,140.62</u>	<u>0.00</u>	<u>91,140.62</u>		

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**Account 655 Plant & machinery acc depn b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1574	01/04/201		Opening Balance c/f		87,405.04	-87,405.04	JNO	
Totals				<u>0.00</u>	<u>87,405.04</u>	<u>-87,405.04</u>		

**Account 656 Plant & machinery depn charge for period**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1747	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		933.89	-933.89	JNL	
Totals				<u>0.00</u>	<u>933.89</u>	<u>-933.89</u>		

**Account 661 Fixtures & fittings cost b/fwd**

n. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1575	01/04/201		Opening Balance c/f	74,066.93		74,066.93	JNO	
Totals				<u>74,066.93</u>	<u>0.00</u>	<u>74,066.93</u>		

**Account 665 Fixtures & fittings acc depn b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1576	01/04/201		Opening Balance c/f		70,593.94	-70,593.94	JNO	
Totals				<u>0.00</u>	<u>70,593.94</u>	<u>-70,593.94</u>		

**Account 666 Fixtures & fittings depn charge**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1749	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		868.25	-868.25	JNL	
Totals				<u>0.00</u>	<u>868.25</u>	<u>-868.25</u>		

**Account 671 Motor vehicles cost b/fwd**

n. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1577	01/04/201		Opening Balance c/f	10,250.00		10,250.00	JNO	
Totals				<u>10,250.00</u>	<u>0.00</u>	<u>10,250.00</u>		

**Account 675 Motor vehicles acc depn b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1578	01/04/201		Opening Balance c/f		10,182.89	-10,182.89	JNO	
Totals				<u>0.00</u>	<u>10,182.89</u>	<u>-10,182.89</u>		

**Account 676 Motor vehicles depn charge for period**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1751	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		16.78	-16.78	JNL	
Totals				<u>0.00</u>	<u>16.78</u>	<u>-16.78</u>		

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**Account 67A Equipment cost b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1579	01/04/201		Opening Balance c/f	82,626.24		82,626.24	JNO	
Totals				<u>82,626.24</u>	<u>0.00</u>	<u>82,626.24</u>		

**Account 67D Equipment depn b/fwd**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1580	01/04/201		Opening Balance c/f		76,293.51	-76,293.51	JNO	
Totals				<u>0.00</u>	<u>76,293.51</u>	<u>-76,293.51</u>		

**Account 67E Equipment depn charge**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1583	31/03/201	B/2	Jnl 11 - Depreciation charge for the year @ 25% WDV		1,583.25	-1,583.25	JNL	
Totals				<u>0.00</u>	<u>1,583.25</u>	<u>-1,583.25</u>		

**Account 701 Stocks**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1710	31/03/201	B/2	Jnl 2 - Closing Stock booked as per client's details	16,863.33		16,863.33	JNL	
Totals				<u>16,863.33</u>	<u>0.00</u>	<u>16,863.33</u>		

**Account 712 Trade debtors**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1581	01/04/201		Opening Balance c/f	1,867.44		1,867.44	JNO	
1654	31/03/201	G/3/4	Santander - Trade debtors		331,924.87	-330,057.43	JNL	771
1663	31/03/201	G/3/5	Santander - Pradips Enterprise - Repayment of Error dated 30.06.15	2,000.00		-328,057.43	JNL	771
1690	31/03/201	G/4/4	Nationwide - Deposit		85,005.00	-413,062.43	JNL	772
1698	31/03/201	G/5/4	Santander - Deposit		25,175.00	-438,237.43	JNL	773
1707	31/03/201	B/2	Jnl 1 - Sales booked per VAT Summary	394,116.00		-44,121.43	JNL	
1737	31/03/201	B/2	Jnl 7 - Paypal receipts booked as per summary		1,208.85	-45,330.28	JNL	
1777	31/03/201	B/2	Jnl 18 - Rental income booked as per VAT summary	49,612.00		4,281.72	JNL	
1779	31/03/201	B/2	Jnl 19 - Receipts from UK Power Network booked as Insurance claim - PYE booked as payment	388.97		4,670.69	JNL	
1784	31/03/201	B/2	Jnl 21 - Cash received from Trade Debtors		62.02	4,608.67	JNL	
Totals				<u>447,984.41</u>	<u>443,375.74</u>	<u>4,608.67</u>		

**Account 751 Prepayments**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1582	01/04/201		Opening Balance c/f	3,992.13		3,992.13	JNO	
1715	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Insurance		3,617.25	374.88	JNL	
C/FWD				<u>3,992.13</u>	<u>3,617.25</u>	<u>374.88</u>		

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## Account 751 Prepayments

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
			B/FWD	3,992.13	3,617.25	374.88		
1717	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Repairs		23.33	351.55	JNL	
1719	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Telephone		34.00	317.55	JNL	
1721	31/03/201	B/2	Jnl 4 - Opening Prepayments Reversed - Health & safety expense		317.55		JNL	
1761	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Insurance	3,548.21		3,548.21	JNL	
1763	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Repairs	23.33		3,571.54	JNL	
1765	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Telephone	24.67		3,596.21	JNL	
1767	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Motor Expenses	225.00		3,821.21	JNL	
1769	31/03/201	B/2	Jnl 14 - Closing Prepayments Provided - Health & safety expense	325.49		4,146.70	JNL	
Totals				<u>8,138.83</u>	<u>3,992.13</u>	<u>4,146.70</u>		

## Account 771 Santander

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1583	01/04/201		Opening Balance c/f	18,745.39		18,745.39	JNO	
1647	31/03/201	G/3/4	Santander - Harrow Council	856.34		19,601.73	JNL	323
1649	31/03/201	G/3/4	Santander - Bank interest	4.26		19,605.99	JNL	411
1653	31/03/201	G/3/4	Santander - Trade debtors	331,924.87		351,530.86	JNL	712
1655	31/03/201	G/3/4	Santander - HMRC VAT	5,862.81		357,393.67	JNL	845
1657	31/03/201	G/3/4	Santander - Nationwide	54,000.00		411,393.67	JNL	772
1659	31/03/201	G/3/4	Santander - Santander	27,000.00		438,393.67	JNL	773
1661	31/03/201	G/3/4	Santander - Contra entry	1,008.00		439,401.67	JNL	999
1664	31/03/201	G/3/5	Santander - Pradips Enterprise - Repayment of Error dated 30.06.15		2,000.00	437,401.67	JNL	712
1666	31/03/201	G/3/5	Santander - Rent		56,400.00	381,001.67	JNL	321
1668	31/03/201	G/3/5	Santander - Rates & water		20,561.99	360,439.68	JNL	323
1670	31/03/201	G/3/5	Santander - Purchases		219.78	360,219.90	JNL	813
1672	31/03/201	G/3/5	Santander - Credit card		9,761.75	350,458.15	JNL	880
1674	31/03/201	G/3/5	Santander - Insurance claim		502.00	349,956.15	JNL	880A
1676	31/03/201	G/3/5	Santander - Multi payments		166,681.64	183,274.51	JNL	871
1678	31/03/201	G/3/5	Santander - Trade creditors		140,134.25	43,140.26	JNL	813
1680	31/03/201	G/3/5	Santander - VAT		437.84	42,702.42	JNL	845
1682	31/03/201	G/3/5	Santander - PAYE		28,167.80	14,534.62	JNL	846
1684	31/03/201	G/3/5	Santander - Corporation tax		191.40	14,343.22	JNL	831
1686	31/03/201	G/3/5	Santander - Contra entry		1,008.00	13,335.22	JNL	999
1688	31/03/201	G/3/5	Santander - Input VAT		43.96	13,291.26	JNL	813
Totals				<u>439,401.67</u>	<u>426,110.41</u>	<u>13,291.26</u>		

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## Account 772 Nationwide

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1584	01/04/201		Opening Balance c/f	208,881.52		208,881.52	JNO	
1658	31/03/201	G/3/4	Santander - Nationwide		54,000.00	154,881.52	JNL	771
1689	31/03/201	G/4/4	Nationwide - Deposit	85,005.00		239,886.52	JNL	712
1691	31/03/201	G/4/4	Nationwide - Bank interest	430.29		240,316.81	JNL	411
1694	31/03/201	G/4/5	Nationwide - Chq not seen		10,000.00	230,316.81	JNL	813
1696	31/03/201	G/4/5	Nationwide - Creditors		10,234.15	220,082.66	JNL	813
Totals				<u>294,316.81</u>	<u>74,234.15</u>	<u>220,082.66</u>		

## Account 773 Santander

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1585	01/04/201		Opening Balance c/f	6,805.86		6,805.86	JNO	
1650	31/03/201	G/3/4	Santander - Santander		27,000.00	-20,194.14	JNL	771
1697	31/03/201	G/5/4	Santander - Deposit	25,175.00		4,980.86	JNL	712
1699	31/03/201	G/5/4	Santander - Bank interest	0.07		4,980.93	JNL	411
1701	31/03/201	G/5/4	Santander - Contra entry	500.00		5,480.93	JNL	999
1704	31/03/201	G/5/5	Santander - Trade creditors		819.73	4,661.20	JNL	813
1706	31/03/201	G/5/5	Santander - Contra		500.00	4,161.20	JNL	999
Totals				<u>32,480.93</u>	<u>28,319.73</u>	<u>4,161.20</u>		

## Account 781 Cash in hand

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1586	01/04/201		Opening Balance c/f	3,230.56		3,230.56	JNO	
1740	31/03/201	B/2	Jnl 9 - Tips adjustment booked as per client's instruction	555.00		3,785.56	JNL	
1783	31/03/201	B/2	Jnl 21 - Cash received from Trade Debtors	62.02		3,847.58	JNL	
1788	31/03/201	B/2	Jnl 22 - Cash paid to wages control accounts		8,606.88	-4,759.30	JNL	
1790	31/03/201	B/2	Jnl 23 - Cash paid to Trade Creditors		5,786.50	-10,545.80	JNL	
1791	31/03/201	B/2	Jnl 24 - Negative cash balance realised from directors	12,000.00		1,454.20	JNL	
1797	31/03/201	B/2	PDJ 1 - Cash balance adjusted with DCA	420.51		1,874.71	JNL	
1803	31/03/201	B/2	PDJ 2 - Creditors adjusted as per client's sheet	250.86		2,125.57	JNL	
1813	31/03/201	B/2	PDJ 5 - Light and heat expense debited as per client e-mail		1,500.00	625.57	JNL	
Totals				<u>16,518.95</u>	<u>15,893.38</u>	<u>625.57</u>		

## Account 782 Paypal Account

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1587	01/04/201		Opening Balance c/f	2,297.66		2,297.66	JNO	
1735	31/03/201	B/2	Jnl 7 - Paypal charges booked as per summary		35.79	2,261.87	JNL	
C/FWD				<u>2,297.66</u>	<u>35.79</u>	<u>2,261.87</u>		



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Account 782 Paypal Account

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	2,297.66	35.79	2,261.87	
1736	31/03/201	B/2	Jnl 7 - Paypal receipts booked as per summary	1,208.85		3,470.72	JNL	
Totals				<u>3,506.51</u>	<u>35.79</u>	<u>3,470.72</u>		

Account 813 Trade creditors

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1588	01/04/201		Opening Balance c/f		35,013.44	-35,013.44	JNO	
1602	31/03/201	I/2	PDB - Purchases		76,361.43	-111,374.87	JNL	112
1604	31/03/201	I/2	PDB - Purchases Ice-cream / Drinks		1,448.08	-112,822.95	JNL	112
1606	31/03/201	I/2	PDB - Packaging		15,788.93	-128,611.88	JNL	112
1608	31/03/201	I/2	PDB - Sales commission		184.00	-128,795.88	JNL	112
1610	31/03/201	I/2	PDB - Distribution & Carriage		374.75	-129,170.63	JNL	112
1611	31/03/201	I/2	PDB - Rates	21,965.83		-107,204.80	JNL	813
1612	31/03/201	I/2	PDB - Rates		21,965.83	-129,170.63	JNL	813
1614	31/03/201	I/2	PDB - Water		4,457.51	-133,628.14	JNL	323
1616	31/03/201	I/2	PDB - Insurance		9,461.88	-143,090.02	JNL	326
1618	31/03/201	I/2	PDB - Light & heat		9,935.56	-153,025.58	JNL	331
1620	31/03/201	I/2	PDB - Cleaning		2,557.51	-155,583.09	JNL	332
1622	31/03/201	I/2	PDB - Repairs		3,515.08	-159,098.17	JNL	334
1624	31/03/201	I/2	PDB - Stationery		48.69	-159,146.86	JNL	341
1626	31/03/201	I/2	PDB - Advertising		119.33	-159,266.19	JNL	342
1628	31/03/201	I/2	PDB - Telephone		716.06	-159,982.25	JNL	345
1630	31/03/201	I/2	PDB - Motor expenses		2,358.09	-162,340.34	JNL	351
1632	31/03/201	I/2	PDB - Legal fees		594.40	-162,934.74	JNL	365
1634	31/03/201	I/2	PDB - Accountancy		1,650.00	-164,584.74	JNL	368
1636	31/03/201	I/2	PDB - Bank charges		2,305.85	-166,890.59	JNL	371
1638	31/03/201	I/2	PDB - Health & safety		766.99	-167,657.58	JNL	379
1640	31/03/201	I/2	PDB - Sundry expenses		26.24	-167,683.82	JNL	381
1642	31/03/201	I/2	PDB - Subscription		20.00	-167,703.82	JNL	334
1644	31/03/201	I/2	PDB - Insurance claim		6,550.85	-174,254.67	JNL	880A
1646	31/03/201	I/2	PDB - Input VAT		7,551.23	-181,805.90	JNL	845
1669	31/03/201	G/3/5	Santander - Purchases	219.78		-181,586.12	JNL	771
1677	31/03/201	G/3/5	Santander - Trade creditors	140,134.25		-41,451.87	JNL	771
1687	31/03/201	G/3/5	Santander - Input VAT	43.96		-41,407.91	JNL	771
1693	31/03/201	G/4/5	Nationwide - Chq not seen	10,000.00		-31,407.91	JNL	772
1695	31/03/201	G/4/5	Nationwide - Creditors	10,234.15		-21,173.76	JNL	772
1703	31/03/201	G/5/5	Santander - Trade creditors	819.73		-20,354.03	JNL	773
1785	31/03/201	F/	Barclays card - Trade creditors	9,004.87		-11,349.16	JNL	880
1789	31/03/201	B/2	Jnl 23 - Cash paid to Trade Creditors	5,786.50		-5,562.66	JNL	
1804	31/03/201	B/2	PDJ 2 - Creditors adjusted as per client's sheet		250.86	-5,813.52	JNL	
Totals				<u>198,209.07</u>	<u>204,022.59</u>	<u>-5,813.52</u>		

# Nominal Account Details

Client : Smith Limited  
Year End : 31/03/2016

## Account 831 Corporation tax payable

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1589	01/04/201		Opening Balance c/f		191.40	-191.40	JNO	
1683	31/03/201	G/3/5	Santander - Corporation tax	191.40			JNL	771
1796	31/03/201	B/2	Jnl 25 - Provision for corporation Tax for the year		5,873.60	-5,873.60	JNL	
1807	31/03/201	B/2	PDJ 3 - CT revised	1,582.97		-4,290.63	JNL	
Totals				<u>1,774.37</u>	<u>6,065.00</u>	<u>-4,290.63</u>		

## Account 845 VAT

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1590	01/04/201		Opening Balance c/f	5,684.17		5,684.17	JNO	
1645	31/03/201	I/2	PDB - Input VAT	7,551.23		13,235.40	JNL	813
1656	31/03/201	G/3/4	Santander - HMRC VAT		5,862.81	7,372.59	JNL	771
1679	31/03/201	G/3/5	Santander - VAT	437.84		7,810.43	JNL	771
1709	31/03/201	B/2	Jnl 1 - VAT on Sales booked per VAT Summary		8,669.09	-858.66	JNL	
Totals				<u>13,673.24</u>	<u>14,531.90</u>	<u>-858.66</u>		

## Account 846 Social security and other tax

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1591	01/04/201		Opening Balance c/f		2,424.46	-2,424.46	JNO	
1681	31/03/201	G/3/5	Santander - PAYE	28,167.80		25,743.34	JNL	771
1724	31/03/201	B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Er's NIC		1,404.28	24,339.06	JNL	
1725	31/03/201	B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Ee's NIC		1,233.60	23,105.46	JNL	
1726	31/03/201	B/2	Jnl 5 - Director's Remuneration booked per payroll Details - Tax		4,358.00	18,747.46	JNL	
1730	31/03/201	B/2	Jnl 6 - Wages booked per Payroll Details - Er's NIC		7,083.27	11,664.19	JNL	
1731	31/03/201	B/2	Jnl 6 - Wages booked per Payroll Details - Ee's NIC		6,219.36	5,444.83	JNL	
1732	31/03/201	B/2	Jnl 6 - Wages booked per Payroll Details - Tax		9,923.40	-4,478.57	JNL	
1754	31/03/201	B/2	Jnl 12 - Employment Allowance booked as per payroll details - Er's NIC	2,000.00		-2,478.57	JNL	
Totals				<u>30,167.80</u>	<u>32,646.37</u>	<u>-2,478.57</u>		

## Account 861 Director 1 current account

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1592	01/04/201		Opening Balance c/f		18,203.30	-18,203.30	JNO	
1792	31/03/201	B/2	Jnl 24 - Negative cash balance realised from directors		2,400.00	-20,603.30	JNL	
1798	31/03/201	B/2	PDJ 1 - Cash balance adjusted with DCA		84.10	-20,687.40	JNL	
1809	31/03/201	B/2	PDJ 4 - Light and heat expense credited as per client e-mail	2,484.10		-18,203.30	JNL	
Totals				<u>2,484.10</u>	<u>20,687.40</u>	<u>-18,203.30</u>		

# Nominal Account Details

Client : Smith Limited  
Year End : 31/03/2016

**Account 862 Director 2 current account**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1593	01/04/201		Opening Balance c/f		14,374.17	-14,374.17	JNO	
1793	31/03/201	B/2	Jnl 24 - Negative cash balance realised from directors		7,200.00	-21,574.17	JNL	
1799	31/03/201	B/2	PDJ 1 - Cash balance adjusted with DCA		252.31	-21,826.48	JNL	
1810	31/03/201	B/2	PDJ 4 - Light and heat expense credited as per client e-mail	7,452.31		-14,374.17	JNL	
Totals				<u>7,452.31</u>	<u>21,826.48</u>	<u>-14,374.17</u>		

**Account 863 Director 3 current account**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1594	01/04/201		Opening Balance c/f		19,885.25	-19,885.25	JNO	
1794	31/03/201	B/2	Jnl 24 - Negative cash balance realised from directors		2,400.00	-22,285.25	JNL	
1800	31/03/201	B/2	PDJ 1 - Cash balance adjusted with DCA		84.10	-22,369.35	JNL	
Totals				<u>0.00</u>	<u>22,369.35</u>	<u>-22,369.35</u>		

**Account 871 Wages and salaries control**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1675	31/03/201	G/3/5	Santander - Multi payments	166,681.64		166,681.64	JNL	771
1727	31/03/201	B/2	Jnl 5 - Director's Remuneration booked per payroll Details		26,808.40	139,873.24	JNL	
1733	31/03/201	B/2	Jnl 6 - Wages booked per Payroll Details		149,940.80	-10,067.56	JNL	
1738	31/03/201	B/2	Jnl 8 - Deduction from wages booked as per summary	1,460.68		-8,606.88	JNL	
1787	31/03/201	B/2	Jnl 22 - Cash paid to wages control accounts	8,606.88			JNL	
Totals				<u>176,749.20</u>	<u>176,749.20</u>	<u>0.00</u>		

**Account 880 Barclays Credit card**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1595	01/04/201		Opening Balance c/f		1,204.45	-1,204.45	JNO	
1671	31/03/201	G/3/5	Santander - Credit card	9,761.75		8,557.30	JNL	771
1786	31/03/201	F/	Barclays card - Trade creditors		9,004.87	-447.57	JNL	813
Totals				<u>9,761.75</u>	<u>10,209.32</u>	<u>-447.57</u>		

**Account 880A Other creditors - Insurance claim received**

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1596	01/04/201		Opening Balance c/f		22,564.00	-22,564.00	JNO	
1643	31/03/201	I/2	PDB - Insurance claim	6,550.85		-16,013.15	JNL	813
1673	31/03/201	G/3/5	Santander - Insurance claim	502.00		-15,511.15	JNL	771
1771	31/03/201	B/2	Jnl 15 - Insurance claim reallocated from Light and Heat	747.99		-14,763.16	JNL	
C/FWD				<u>7,800.84</u>	<u>22,564.00</u>	<u>-14,763.16</u>		

# Nominal Account Details

Client : Smith Limited  
Year End : 31/03/2016

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Account 880A Other creditors - Insurance claim received

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	7,800.84	22,564.00	-14,763.16	
1780	31/03/201	B/2	Jnl 19 - Receipts from UK Power Network booked as Insurance claim - PYE booked as payment		388.97	-15,152.13	JNL	
Totals				<u>7,800.84</u>	<u>22,952.97</u>	<u>-15,152.13</u>		

Account 880B Rental Deposit

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1776	31/03/201	B/2	Jnl 17 - Rental deposit reallocated from Rental Income		1,200.00	-1,200.00	JNL	
Totals				<u>0.00</u>	<u>1,200.00</u>	<u>-1,200.00</u>		

Account 881 Accruals

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1597	01/04/201		Opening Balance c/f		3,037.68	-3,037.68	JNO	
1712	31/03/201	B/2	Jnl 3 - Opening Accruals Reversed - Light and Heat	3,037.68			JNL	
1758	31/03/201	B/2	Jnl 13 - Closing Accruals Provided - Light and Heat		912.50	-912.50	JNL	
1760	31/03/201	B/2	Jnl 13 - Closing Accruals Provided - Water		264.00	-1,176.50	JNL	
Totals				<u>3,037.68</u>	<u>4,214.18</u>	<u>-1,176.50</u>		

Account 951 Ord share capital class 1 b/f

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1598	01/04/201		Opening Balance c/f		5,000.00	-5,000.00	JNO	
Totals				<u>0.00</u>	<u>5,000.00</u>	<u>-5,000.00</u>		

Account 991 P+L reserve retained profit b/f

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1600	01/04/201		Opening Balance c/f		224,900.32	-224,900.32	JNO	
Totals				<u>0.00</u>	<u>224,900.32</u>	<u>-224,900.32</u>		

Account 999 Balance sheet suspense

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
1651	31/03/201						JNL	999
1652	31/03/201						JNL	999
1662	31/03/201	G/3/4	Santander - Contra entry		1,008.00	-1,008.00	JNL	771
1685	31/03/201	G/3/5	Santander - Contra entry	1,008.00			JNL	771
1702	31/03/201	G/5/4	Santander - Contra entry		500.00	-500.00	JNL	773
1705	31/03/201	G/5/5	Santander - Contra	500.00			JNL	773
1742	31/03/201						JNL	999
1743	31/03/201						JNL	999
C/FWD				<u>1,508.00</u>	<u>1,508.00</u>	<u>0.00</u>		

# Nominal Account Details

Client : Smith Limited  
Year End : 31/03/2016

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Account 999 Balance sheet suspense

Tran. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	1,508.00	1,508.00	0.00	
1801	31/03/201	B/2						JNL
1802	31/03/201	B/2						JNL
Totals				<u>1,508.00</u>	<u>1,508.00</u>	<u>0.00</u>		

## Simple Trial Balance

Client : Smith Limited

Year End : 31/03/16

From Date 01/04/15 To Date 01/04/15  
 Transactions Selected By Date  
 Zeros suppressed in report

Code	Description	P/B	Debit	Credit
100	Opening stock	P	18,812.93	
381	Sundry expenses	P	2.20	
631	Long leasehold cost/val b/fwd	B	59,870.13	
641	Improvements to property cost/val b/fwd	B	17,645.39	
645	Improvements to property acc amort b/f	B		14,645.32
651	Plant & machinery cost b/fwd	B	91,140.62	
655	Plant & machinery acc depn b/fwd	B		87,405.04
661	Fixtures & fittings cost b/fwd	B	74,066.93	
665	Fixtures & fittings acc depn b/fwd	B		70,593.94
671	Motor vehicles cost b/fwd	B	10,250.00	
675	Motor vehicles acc depn b/fwd	B		10,182.89
67A	Equipment cost b/fwd	B	82,626.24	
67D	Equipment depn b/fwd	B		76,293.51
712	Trade debtors	B	1,867.44	
751	Prepayments	B	3,992.13	
771	Santander	B	18,745.39	
772	Nationwide	B	208,881.52	
773	Santander	B	6,805.86	
781	Cash in hand	B	3,230.56	
782	Paypal Account	B	2,297.66	
813	Trade creditors	B		35,013.44
831	Corporation tax payable	B		191.40
845	VAT	B	5,684.17	
846	Social security and other tax	B		2,424.46
861	Director 1 current account	B		18,203.30
862	Director 2 current account	B		14,374.17
863	Director 3 current account	B		19,885.25
880	Barclays Credit card	B		1,204.45
880A	Other creditors - Insurance claim received	B		22,564.00
881	Accruals	B		3,037.68
951	Ord share capital class 1 b/f	B		5,000.00
991	P+L reserve retained profit b/f	B		224,900.32
	Total		605,919.17	605,919.17

Gross Profit -289,340.00  
 Net Profit -24,064.00

## Simple Trial Balance

Client : Smith Limited  
Year End : 31/03/2015Transactions Selected By Date  
Zeros suppressed in report

Code	Description	P/B	Debit	Credit
001	Sales	P		374,614.70
100	Opening stock	P	21,592.76	
112	Purchases	P	93,391.73	
121	Closing stock	P		18,812.93
301	Wages	P	167,279.62	
302	Directors' remuneration	P	34,276.38	
321	Rent	P	52,200.00	
323	Rates and water	P	29,399.83	
326	Insurance	P	7,651.94	
331	Light and heat	P	6,643.42	
332	Cleaning of premises	P	1,279.44	
334	Repairs and renewals	P	683.30	
341	Printing, postage and stationery	P	82.03	
342	Advertising	P	87.70	
345	Telephone	P	786.18	
351	Motor expenses	P	2,418.58	
368	Accountancy	P	2,195.83	
371	Bank and card charges	P	2,266.46	
379	Health & safety expense	P	818.28	
381	Sundry expenses	P	69.71	
395	Depreciation on plant and machinery	P	1,245.19	
396	Depreciation on fixtures & fittings	P	1,157.66	
397	Depreciation on motor vehicles	P	22.37	
39A	Depreciation of Equipment	P	2,111.00	
401	Rent received	P		33,288.66
411	Net interest	P		321.32
501	Corporation tax current year	P	191.40	
631	Long leasehold cost/val b/fwd	B	59,870.13	
641	Improvements to property cost/val b/fwd	B	17,645.39	
645	Improvements to property acc amort b/f	B		14,645.32
651	Plant & machinery cost b/fwd	B	91,140.62	
655	Plant & machinery acc deprn b/fwd	B		86,159.85
656	Plant & machinery deprn charge for period	B		1,245.19
661	Fixtures & fittings cost b/fwd	B	73,768.05	
662	Fixtures & fittings additions at cost	B	298.88	
665	Fixtures & fittings acc deprn b/fwd	B		69,436.28
666	Fixtures & fittings deprn charge	B		1,157.66
671	Motor vehicles cost b/fwd	B	10,250.00	
675	Motor vehicles acc deprn b/fwd	B		10,160.52
676	Motor vehicles deprn charge for period	B		22.37
67A	Equipment cost b/fwd	B	82,626.24	
67D	Equipment deprn b/fwd	B		74,182.51
67E	Equipment deprn charge	B		2,111.00
701	Stocks	B	18,812.93	
712	Trade debtors	B	1,867.44	
751	Prepayments	B	3,992.13	
771	Santander	B	18,745.39	
772	Nationwide	B	208,881.52	
		C	1,015,749.53	686,158.31

# Simple Trial Balance

Client : Smith Limited  
Year End : 31/03/2015

Code	Description	P/B	Debit	Credit
773	Santander	B	1,015,749.53	686,158.31
781	Cash in hand	B	6,805.86	
782	Paypal Account	B	3,230.56	
813	Trade creditors	B	2,297.66	
831	Corporation tax payable	B		35,013.44
845	VAT	B	5,684.17	191.40
846	Social security and other tax	B		2,424.46
861	Director 1 current account	B		18,203.30
862	Director 2 current account	B		14,374.17
863	Director 3 current account	B		19,885.25
880	Barclays Credit card	B		1,204.45
880A	Other creditors - Insurance claim received	B		22,564.00
881	Accruals	B		3,037.68
951	Ord share capital class 1 b/f	B		5,000.00
991	P+L reserve retained profit b/f	B		225,711.32
		Total	1,033,767.78	1,033,767.78
	Gross Profit		-278,443.00	
	Net Loss		812.00	