

SECTION - B

Simple Trial Balance

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

Transactions Selected By Date
Zeros suppressed in report

Code	Description	P/B	Debit	Credit
001	Sales	P		119,270.26
100	Opening stock	P	3,900.00	
112	Purchases	P	35,691.61	
113	Catering supplies	P	549.66	
121	Closing stock	P		3,525.00
301	Wages and salaries	P	5,200.00	
322	Rent & service charges	P	15,165.40	
323	Rates and water	P	5,570.00	
326	Insurance	P	230.54	
331	Light and heat	P	4,659.96	
332	Cleaning	P	838.58	
333	Repairs and maintenance	P	64.81	
341	Printing, postage and stationery	P	122.99	
342	Advertising	P	150.00	
345	Telephone	P	232.04	
351	Motor expenses	P	2,709.00	
365	Legal and professional fees	P	240.00	
368	Accountancy	P	474.96	
371	Bank charges	P	305.20	
381	Sundry expenses	P	23.85	
386	Subscriptions	P	59.77	
396	Depreciation on FF & Equipment	P	548.00	
397	Depreciation on motor vehicles	P	143.00	
397A	Depreciation Computer equipment	P	99.00	
611	Goodwill cost b/fwd	B	23,000.00	
621	Leasehold cost or valuation b/fwd	B	3,000.00	
661	Fixtures and fittings cost b/fwd	B	9,957.24	
662	FF & Equipment additions at cost	B	411.93	
665	FF & Equipment acc depn b/fwd	B		6,719.00
666	FF & Equipment depn charge	B		548.00
671	Motor vehicles cost b/fwd	B	5,000.00	
675	Motor vehicles acc depn b/fwd	B		4,430.00
676	Motor vehicles depn charge for period	B		143.00
67A	Computer equipments cost b/fwd	B	775.15	
67D	Computer equipments acc depn b/fwd	B		116.00
67E	Computer equipments depn charge	B		99.00
701	Closing stock	B	3,525.00	
712	Trade debtors	B	890.00	
751	Prepayments	B	3,995.37	
771	Bank current account 1	B	656.61	
781	Cash in hand	B	883.04	
813	Trade creditors	B		1,436.93
845	VAT	B		424.57
881	Accruals	B		469.74
9501	Partner 1 curr acc b/f	B		18,108.99
9502	Partner 2 curr acc b/f	B		18,109.00
9561	Partner 1 curr acc drawings	B	22,163.39	
9562	Partner 2 curr acc drawings	B	22,163.39	

C\FWD 173,399.49 173,399.49

Simple Trial Balance

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

Code	Description	P/B	Debit	Credit
		B\FWD	173,399.49	173,399.49
		Total	<u>173,399.49</u>	<u>173,399.49</u>
Gross Profit			-82,653.00	
Net Profit			-45,815.00	

List of Transactions

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

From Batch No 15 To Batch No 15

Transactions Selected By Date
Transactions Sorted by Date
All Journal Transactions

RefNo	Narrative	Debit	Credit	Code	Description
B/2	Jnl-1-Sales and Output VAT booked per VAT Summary	123,134.89		781	Cash in hand
B/2	Jnl-1-Sales booked per VAT Summary		119,270.26	001	Sales
B/2	Jnl-1-Output VAT booked per VAT Summary		3,864.63	845	VAT
B/2	Jnl-2-Opening Accruals Reversed-Light and heat	388.33		881	Accruals
B/2	Jnl-2-Opening Accruals Reversed-Light and heat		388.33	331	Light and heat
B/2	Jnl-2-Opening Accruals Reversed-Cleaning	151.55		881	Accruals
B/2	Jnl-2-Opening Accruals Reversed-Cleaning		151.55	332	Cleaning
B/2	Jnl-2-Opening Accruals Reversed-Telephone	50.00		881	Accruals
B/2	Jnl-2-Opening Accruals Reversed-Telephone		50.00	345	Telephone
B/2	Jnl-3-Opening Prepayments Reversed-Rent	3,778.75		322	Rent & service charges
B/2	Jnl-3-Opening Prepayments Reversed-Rent		3,778.75	751	Prepayments
B/2	Jnl-3-Opening Prepayments Reversed-Insurance	173.54		326	Insurance
B/2	Jnl-3-Opening Prepayments Reversed-Insurance		173.54	751	Prepayments
B/2	Jnl-4-Expenses estimated through creditors	3,010.00		351	Motor expenses
B/2	Jnl-4-Expenses estimated through creditors		3,010.00	813	Trade creditors
B/2	Jnl-5-Closing Stock estimated	3,525.00		701	Closing stock
B/2	Jnl-5-Closing Stock estimated		3,525.00	121	Closing stock
B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor	548.00		396	Depreciation on FF & Equipment
B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor		548.00	666	FF & Equipment depn charge
B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor	143.00		397	Depreciation on motor vehicles
B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor		143.00	676	Motor vehicles depn charge for period
B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor	99.00		397A	Depreciation Computer equipment
B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor		99.00	67E	Computer equipments depn charge
B/2/1	Jnl-7-Wages estimated through cash account for Annie as per client's sheet	3,900.00		301	Wages and salaries
B/2/1	Jnl-7-Wages estimated through cash account for Annie as per client's sheet		3,900.00	781	Cash in hand
B/2/1	Jnl-8-Closing prepayments provided-Rent	3,778.75		751	Prepayments
B/2/1	Jnl-8-Closing prepayments provided-Rent		3,778.75	322	Rent & service charges
B/2/1	Jnl-8-Closing prepayments provided-Insurance	216.62		751	Prepayments
B/2/1	Jnl-8-Closing prepayments provided-Insurance		216.62	326	Insurance
B/2/1	Jnl-9-Closing accruals provided-Light and heat	388.33		331	Light and heat
B/2/1	Jnl-9-Closing accruals provided-Light and heat		388.33	881	Accruals
B/2/1	Jnl-9-Closing accruals provided-Cleaning	31.41		332	Cleaning
B/2/1	Jnl-9-Closing accruals provided-Cleaning		31.41	881	Accruals
B/2/1	Jnl-9-Closing accruals provided-Telephone	50.00		345	Telephone
B/2/1	Jnl-9-Closing accruals provided-Telephone		50.00	881	Accruals
B/2/1	Jnl-10-10% Private use provided of telephone and motor expenses	326.78		9561	Partner 1 curr acc drawings
B/2/1	Jnl-10-10% Private use provided of telephone and motor expenses		25.78	345	Telephone
B/2/1	Jnl-10-10% Private use provided of telephone and motor expenses		301.00	351	Motor expenses

List of Transactions

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

RefNo	Narrative	Debit	Credit	Code	Description
B/2/1	Jnl-11-Wages and PPS estimated in absence of information	1,300.00		301	Wages and salaries
B/2/1	Jnl-11-Wages and PPS estimated in absence of information	100.00		341	Printing, postage and stationery
B/2/1	Jnl-11-Wages and PPS estimated in absence of information		1,400.00	781	Cash in hand
B/2/1	Jnl-12-Suspense account adjusted to trade creditors	76.61		813	Trade creditors
B/2/1	Jnl-12-Suspense account adjusted to trade creditors		76.61	999	Balance sheet suspense
B/2/1	Jnl-13-Cash paid to trade creditors	40,000.00		813	Trade creditors
B/2/1	Jnl-13-Cash paid to trade creditors		40,000.00	781	Cash in hand
B/2/1	Jnl-14-Drawings distributed equally.	163.39		9562	Partner 2 curr acc drawings
B/2/1	Jnl-14-Drawings distributed equally		163.39	9561	Partner 1 curr acc drawings
B/2/1	Jnl-15 - A/c reduced	525.00		813	Trade creditors
B/2/1	Jnl-15 - A/c reduced		525.00	368	Accountancy
B/2/1	Jnl-16 - Sundry estimated	25.00		381	Sundry expenses
B/2/1	Jnl-16 - Sundry estimated		25.00	813	Trade creditors
B/2/1	Jnl 17 - P & L reserve retained profit bifurcated	22,916.00		991	P+L reserve retained profit b/f
B/2/1	Jnl 17 - P & L reserve retained profit bifurcated		22,916.00	9501	Partner 1 curr acc b/f
B/2/1	Jnl 17 - P & L reserve retained profit bifurcated	22,916.00		991	P+L reserve retained profit b/f
B/2/1	Jnl 17 - P & L reserve retained profit bifurcated		22,916.00	9502	Partner 2 curr acc b/f
B/2/1	Jnl 18 - Cash drawing provided	22,000.00		9561	Partner 1 curr acc drawings
B/2/1	Jnl 18 - Cash drawing provided		22,000.00	781	Cash in hand
B/2/1	Jnl 18 - Cash drawing provided	22,000.00		9562	Partner 2 curr acc drawings
B/2/1	Jnl 18 - Cash drawing provided		22,000.00	781	Cash in hand

Nominal Account Details

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

Transactions Sorted by

Account 001 Sales

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
647	15	31/03/16	B/2	Jnl-1-Sales booked per VAT Summary		119,270.26	-119,270.26	JNL	
Totals					<u>0.00</u>	<u>119,270.26</u>	<u>-119,270.26</u>		

Account 100 Opening stock

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
510	11	01/04/15		Opening Balance c/f	3,900.00		3,900.00	JNO	
Totals					<u>3,900.00</u>	<u>0.00</u>	<u>3,900.00</u>		

Account 112 Purchases

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
530	12	31/03/16	I/2	Purchases - PDB	35,598.27		35,598.27	JNL	813
534	12	31/03/16	I/2	Packaging - PDB	93.34		35,691.61	JNL	813
Totals					<u>35,691.61</u>	<u>0.00</u>	<u>35,691.61</u>		

Account 113 Catering supplies

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
536	12	31/03/16	I/2	Kitchen consumables - PDB	524.78		524.78	JNL	813
614	13	31/03/16	G/3/8	BSH GB Eshop	24.88		549.66	JNL	771
Totals					<u>549.66</u>	<u>0.00</u>	<u>549.66</u>		

Account 121 Closing stock

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
662	15	31/03/16	B/2	Jnl-5-Closing Stock estimated		3,525.00	-3,525.00	JNL	
Totals					<u>0.00</u>	<u>3,525.00</u>	<u>-3,525.00</u>		

Account 301 Wages and salaries

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
669	15	31/03/16	B/2/1	Jnl-7-Wages estimated through cash account for Annie as per client's sheet	3,900.00		3,900.00	JNL	
684	15	31/03/16	B/2/1	Jnl-11-Wages and PPS estimated in absence of information	1,300.00		5,200.00	JNL	
Totals					<u>5,200.00</u>	<u>0.00</u>	<u>5,200.00</u>		

Account 322 Rent & service charges

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
562	13	31/03/16	G/3/5	Chq not seen (Lambert smith hampton)	3,800.10		3,800.10	JNL	771
564	13	31/03/16	G/3/5	Lambert Smith Hampton	29.05		3,829.15	JNL	771
566	13	31/03/16	G/3/5	Lambert Smith Hampton	11,336.25		15,165.40	JNL	771
C/FWD					<u>15,165.40</u>	<u>0.00</u>	<u>15,165.40</u>		

Nominal Account Details

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

Continued From Previous Page

Account 322 Rent & service charges

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	15,165.40	0.00	15,165.40		
655	15	31/03/16	B/2	Jnl-3-Opening Prepayments Reversed-Rent	3,778.75		18,944.15	JNL	
672	15	31/03/16	B/2/1	Jnl-8-Closing prepayments provided-Rent		3,778.75	15,165.40	JNL	
Totals					<u>18,944.15</u>	<u>3,778.75</u>	<u>15,165.40</u>		

Account 323 Rates and water

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
568	13	31/03/16	G/3/5	Anglian water	370.00		370.00	JNL	771
570	13	31/03/16	G/3/5	Bedford borough c	1,620.00		1,990.00	JNL	771
2	13	31/03/16	G/3/5	Chq not seen (assumed Bedford borough council)	340.00		2,330.00	JNL	771
574	13	31/03/16	G/3/5	Chq not seen (Bedford borough council)	3,240.00		5,570.00	JNL	771
Totals					<u>5,570.00</u>	<u>0.00</u>	<u>5,570.00</u>		

Account 326 Insurance

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
542	12	31/03/16	I/2	Insurance - PDB	273.62		273.62	JNL	813
657	15	31/03/16	B/2	Jnl-3-Opening Prepayments Reversed-Insurance	173.54		447.16	JNL	
674	15	31/03/16	B/2/1	Jnl-8-Closing prepayments provided-Insurance		216.62	230.54	JNL	
Totals					<u>447.16</u>	<u>216.62</u>	<u>230.54</u>		

Account 331 Light and heat

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
3	13	31/03/16	G/3/6	E.On	4,659.96		4,659.96	JNL	771
650	15	31/03/16	B/2	Jnl-2-Opening Accruals Reversed-Light and heat		388.33	4,271.63	JNL	
675	15	31/03/16	B/2/1	Jnl-9-Closing accruals provided-Light and heat	388.33		4,659.96	JNL	
Totals					<u>5,048.29</u>	<u>388.33</u>	<u>4,659.96</u>		

Account 332 Cleaning

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
550	12	31/03/16	I/2	Cleaning - PDB	544.43		544.43	JNL	813
582	13	31/03/16	G/3/6	Bedford Borough c	272.22		816.65	JNL	771
586	13	31/03/16	G/3/6	Rentokil Limited	142.07		958.72	JNL	771
652	15	31/03/16	B/2	Jnl-2-Opening Accruals Reversed-Cleaning		151.55	807.17	JNL	
677	15	31/03/16	B/2/1	Jnl-9-Closing accruals provided-Cleaning	31.41		838.58	JNL	
Totals					<u>990.13</u>	<u>151.55</u>	<u>838.58</u>		

Nominal Account Details

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

Account 334 Repairs and maintenance

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
548	12	31/03/16	I/2	Repairs and maintenance - PDB	4.58		4.58	JNL	813
590	13	31/03/16	G/3/6	Green cross supplies	60.23		64.81	JNL	771
Totals					<u>64.81</u>	<u>0.00</u>	<u>64.81</u>		

Account 341 Printing, postage and stationery

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
546	12	31/03/16	I/2	PPS - PDB	22.99		22.99	JNL	813
685	15	31/03/16	B/2/1	Jnl-11-Wages and PPS estimated in absence of information	100.00		122.99	JNL	
Totals					<u>122.99</u>	<u>0.00</u>	<u>122.99</u>		

Account 342 Advertising

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
594	13	31/03/16	G/3/6	Chq not seen (LSN Media magazine advert)	150.00		150.00	JNL	771
Totals					<u>150.00</u>	<u>0.00</u>	<u>150.00</u>		

Account 345 Telephone

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
544	12	31/03/16	I/2	Telephone - PDB	126.47		126.47	JNL	813
598	13	31/03/16	G/3/7	BT Group Plc	131.35		257.82	JNL	771
654	15	31/03/16	B/2	Jnl-2-Opening Accruals Reversed-Telephone		50.00	207.82	JNL	
679	15	31/03/16	B/2/1	Jnl-9-Closing accruals provided-Telephone	50.00		257.82	JNL	
682	15	31/03/16	B/2/1	Jnl-10-10% Private use provided of telephone and motor expenses		25.78	232.04	JNL	
Totals					<u>307.82</u>	<u>75.78</u>	<u>232.04</u>		

Account 350 Contra

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
602	13	31/03/16	G/3/7	Unpaid item fee	35.00		35.00	JNL	771
639	14	31/03/13	G/3/7	Unpaid fee refund		35.00		JNL	771
Totals					<u>35.00</u>	<u>35.00</u>	<u>0.00</u>		

Account 351 Motor expenses

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
659	15	31/03/16	B/2	Jnl-4-Expenses estimated through creditors	3,010.00		3,010.00	JNL	

C/FWD 3,010.00 0.00 3,010.00

Nominal Account Details

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

Continued From Previous Page

Account 351 Motor expenses

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
					B/FWD	3,010.00	0.00	3,010.00	
683	15	31/03/16	B/2/1	Jnl-10-10% Private use provided of telephone and motor expenses		301.00	2,709.00	JNL	
Totals					<u>3,010.00</u>	<u>301.00</u>	<u>2,709.00</u>		

Account 365 Legal and professional fees

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
636	13	31/03/16	G/3/5	Bedford borough c	240.00		240.00	JNL	771
Totals					<u>240.00</u>	<u>0.00</u>	<u>240.00</u>		

Account 368 Accountancy

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
606	13	31/03/16	G/3/7	Doshi	999.96		999.96	JNL	771
694	15	31/03/16	B/2/1	Jnl-15 - A/c reduced		525.00	474.96	JNL	
Totals					<u>999.96</u>	<u>525.00</u>	<u>474.96</u>		

Account 371 Bank charges

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
610	13	31/03/16	G/3/8	Charges	270.20		270.20	JNL	771
612	13	31/03/16	G/3/8	Unpaid item fee	35.00		305.20	JNL	771
Totals					<u>305.20</u>	<u>0.00</u>	<u>305.20</u>		

Account 381 Sundry expenses

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
	11	01/04/15		Opening Balance c/f		1.15	-1.15	JNO	
695	15	31/03/16	B/2/1	Jnl-16 - Sundry estimated	25.00		23.85	JNL	
Totals					<u>25.00</u>	<u>1.15</u>	<u>23.85</u>		

Account 386 Subscriptions

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
552	12	31/03/16	I/2	Subscriptions - PDB	59.77		59.77	JNL	813
Totals					<u>59.77</u>	<u>0.00</u>	<u>59.77</u>		

Account 396 Depreciation on FF & Equipment

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
663	15	31/03/16	B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor	548.00		548.00	JNL	
Totals					<u>548.00</u>	<u>0.00</u>	<u>548.00</u>		

Nominal Account Details

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

Account 397 Depreciation on motor vehicles

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
665	15	31/03/16	B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor	143.00		143.00	JNL	
Totals					<u>143.00</u>	<u>0.00</u>	<u>143.00</u>		

Account 397A Depreciation Computer equipment

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
667	15	31/03/16	B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor	99.00		99.00	JNL	
Totals					<u>99.00</u>	<u>0.00</u>	<u>99.00</u>		

Account 611 Goodwill cost b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
511	11	01/04/15		Opening Balance c/f	23,000.00		23,000.00	JNO	
Totals					<u>23,000.00</u>	<u>0.00</u>	<u>23,000.00</u>		

Account 621 Leasehold cost or valuation b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
512	11	01/04/15		Opening Balance c/f	3,000.00		3,000.00	JNO	
Totals					<u>3,000.00</u>	<u>0.00</u>	<u>3,000.00</u>		

Account 661 Fixtures and fittings cost b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
513	11	01/04/15		Opening Balance c/f	9,957.24		9,957.24	JNO	
Totals					<u>9,957.24</u>	<u>0.00</u>	<u>9,957.24</u>		

Account 662 FF & Equipment additions at cost

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
532	12	31/03/16	I/2	Addition to FF & Equip - PDB	411.93		411.93	JNL	813
Totals					<u>411.93</u>	<u>0.00</u>	<u>411.93</u>		

Account 665 FF & Equipment acc depn b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
514	11	01/04/15		Opening Balance c/f		6,719.00	-6,719.00	JNO	
Totals					<u>0.00</u>	<u>6,719.00</u>	<u>-6,719.00</u>		

Nominal Account Details

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

Account 666 FF & Equipment depn charge

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
664	15	31/03/16	B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor		548.00	-548.00	JNL	
Totals					<u>0.00</u>	<u>548.00</u>	<u>-548.00</u>		

Account 671 Motor vehicles cost b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
515	11	01/04/15		Opening Balance c/f	5,000.00		5,000.00	JNO	
Totals					<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>		

Account 675 Motor vehicles acc depn b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
516	11	01/04/15		Opening Balance c/f		4,430.00	-4,430.00	JNO	
Totals					<u>0.00</u>	<u>4,430.00</u>	<u>-4,430.00</u>		

Account 676 Motor vehicles depn charge for period

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
666	15	31/03/16	B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor		143.00	-143.00	JNL	
Totals					<u>0.00</u>	<u>143.00</u>	<u>-143.00</u>		

Account 67A Computer equipments cost b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
517	11	01/04/15		Opening Balance c/f	775.15		775.15	JNO	
Totals					<u>775.15</u>	<u>0.00</u>	<u>775.15</u>		

Account 67D Computer equipments acc depn b/fwd

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
518	11	01/04/15		Opening Balance c/f		116.00	-116.00	JNO	
Totals					<u>0.00</u>	<u>116.00</u>	<u>-116.00</u>		

Account 67E Computer equipments depn charge

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
668	15	31/03/16	B/2	Jnl-6-Deprecation charge @15% RBM on FF & Equip and Comp. equip and @25% RBM on Motor		99.00	-99.00	JNL	
Totals					<u>0.00</u>	<u>99.00</u>	<u>-99.00</u>		

Nominal Account Details

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

Account 701 Closing stock

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
661	15	31/03/16	B/2	Jnl-5-Closing Stock estimated	3,525.00		3,525.00	JNL	
Totals					<u>3,525.00</u>	<u>0.00</u>	<u>3,525.00</u>		

Account 712 Trade debtors

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
519	11	01/04/15		Opening Balance c/f	890.00		890.00	JNO	
Totals					<u>890.00</u>	<u>0.00</u>	<u>890.00</u>		

Account 751 Prepayments

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
519	11	01/04/15		Opening Balance c/f	3,952.29		3,952.29	JNO	
656	15	31/03/16	B/2	Jnl-3-Opening Prepayments Reversed-Rent		3,778.75	173.54	JNL	
658	15	31/03/16	B/2	Jnl-3-Opening Prepayments Reversed-Insurance		173.54		JNL	
671	15	31/03/16	B/2/1	Jnl-8-Closing prepayments provided-Rent	3,778.75		3,778.75	JNL	
673	15	31/03/16	B/2/1	Jnl-8-Closing prepayments provided-Insurance	216.62		3,995.37	JNL	
Totals					<u>7,947.66</u>	<u>3,952.29</u>	<u>3,995.37</u>		

Account 771 Bank current account 1

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
521	11	01/04/15		Opening Balance c/f	672.18		672.18	JNO	
561	13	31/03/16	G/3/5	Chq not seen		76.61	595.57	JNL	999
563	13	31/03/16	G/3/5	Chq not seen (Lambert smith hampton)		3,800.10	-3,204.53	JNL	322
565	13	31/03/16	G/3/5	Lambert Smith Hampton		29.05	-3,233.58	JNL	322
567	13	31/03/16	G/3/5	Lambert Smith Hampton		11,336.25	-14,569.83	JNL	322
569	13	31/03/16	G/3/5	Anglian water		370.00	-14,939.83	JNL	323
571	13	31/03/16	G/3/5	Bedford borough c		1,620.00	-16,559.83	JNL	323
573	13	31/03/16	G/3/5	Chq not seen (assumed Bedford borough council)		340.00	-16,899.83	JNL	323
575	13	31/03/16	G/3/5	Chq not seen (Bedford borough council)		3,240.00	-20,139.83	JNL	323
577	13	31/03/16	G/3/6	Simply business		273.62	-20,413.45	JNL	813
579	13	31/03/16	G/3/6	E.On		4,659.96	-25,073.41	JNL	331
581	13	31/03/16	G/3/6	E.On		932.04	-26,005.45	JNL	813
583	13	31/03/16	G/3/6	Bedford Borough c		272.22	-26,277.67	JNL	332
585	13	31/03/16	G/3/6	Bedford Borough c		410.02	-26,687.69	JNL	813
587	13	31/03/16	G/3/6	Rentokil Limited		142.07	-26,829.76	JNL	332
589	13	31/03/16	G/3/6	Rentokil Limited		202.97	-27,032.73	JNL	813
591	13	31/03/16	G/3/6	Green cross supplies		60.23	-27,092.96	JNL	334
593	13	31/03/16	G/3/6	Green cross supplies		12.05	-27,105.01	JNL	813
595	13	31/03/16	G/3/6	Chq not seen (LSN Media magazine advert)		150.00	-27,255.01	JNL	342
597	13	31/03/16	G/3/6	Chq not seen (LSN Media magazine advert)		30.00	-27,285.01	JNL	813
C/FWD					<u>672.18</u>	<u>27,957.19</u>	<u>-27,285.01</u>		

Nominal Account Details

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

Continued From Previous Page

Account 771 Bank current account 1

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	672.18	27,957.19	-27,285.01		
599	13	31/03/16	G/3/7	BT Group Plc		131.35	-27,416.36	JNL	345
601	13	31/03/16	G/3/7	BT Group Plc		178.04	-27,594.40	JNL	813
603	13	31/03/16	G/3/7	Unpaid item fee		35.00	-27,629.40	JNL	350
605	13	31/03/16	G/3/7	Chq not seen (Bedford borough council-parking permit)		180.00	-27,809.40	JNL	813
607	13	31/03/16	G/3/7	Doshi		999.96	-28,809.36	JNL	368
609	13	31/03/16	G/3/7	Doshi		200.04	-29,009.40	JNL	813
611	13	31/03/16	G/3/8	Charges		270.20	-29,279.60	JNL	371
613	13	31/03/16	G/3/8	Unpaid item fee		35.00	-29,314.60	JNL	371
615	13	31/03/16	G/3/8	BSH GB Eshop		24.88	-29,339.48	JNL	113
617	13	31/03/16	G/3/8	BSH GB Eshop		4.98	-29,344.46	JNL	813
619	13	31/03/16	G/3/8	PPL		71.72	-29,416.18	JNL	813
621	13	31/03/16	G/3/9	Anthony rowcliffe and so		169.29	-29,585.47	JNL	813
623	13	31/03/16	G/3/9	Dart valley foods Ltd		1,180.50	-30,765.97	JNL	813
625	13	31/03/16	G/3/9	Paypal colinharvey		12.00	-30,777.97	JNL	813
627	13	31/03/16	G/3/9	Paypal Dr M Kelly		165.90	-30,943.87	JNL	813
629	13	31/03/16	G/3/9	Paypal Mymemory Ltd		34.38	-30,978.25	JNL	813
631	13	31/03/16	G/3/9	Paypal Welskytech		10.99	-30,989.24	JNL	813
633	13	31/03/16	G/3/9	www.awsmith.co.uk		59.06	-31,048.30	JNL	813
635	13	31/03/16	G/3/10	HMRC VAT		1,874.33	-32,922.63	JNL	845
637	13	31/03/16	G/3/5	Bedford borough c		240.00	-33,162.63	JNL	365
638	14	31/03/13	G/3/7	Unpaid fee refund	35.00		-33,127.63	JNL	350
640	14	31/03/13	G/3/8	Amey LG Ltd	1,898.88		-31,228.75	JNL	781
642	14	31/03/13	G/3/9	Deposit	31,780.24		551.49	JNL	781
644	14	31/03/13	G/3/9	Exel europe Ltd	105.12		656.61	JNL	781
				Totals	<u>34,491.42</u>	<u>33,834.81</u>	<u>656.61</u>		

Account 781 Cash in hand

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
522	11	01/04/15		Opening Balance c/f	832.39		832.39	JNO	
641	14	31/03/13	G/3/8	Amey LG Ltd		1,898.88	-1,066.49	JNL	771
643	14	31/03/13	G/3/9	Deposit		31,780.24	-32,846.73	JNL	771
645	14	31/03/13	G/3/9	Exel europe Ltd		105.12	-32,951.85	JNL	771
646	15	31/03/16	B/2	Jnl-1-Sales and Output VAT booked per VAT Summary	123,134.89		90,183.04	JNL	
670	15	31/03/16	B/2/1	Jnl-7-Wages estimated through cash account for Annie as per client's sheet		3,900.00	86,283.04	JNL	
686	15	31/03/16	B/2/1	Jnl-11-Wages and PPS estimated in absence of information		1,400.00	84,883.04	JNL	
690	15	31/03/16	B/2/1	Jnl-13-Cash paid to trade creditors		40,000.00	44,883.04	JNL	
702	15	31/03/16	B/2/1	Jnl 18 - Cash drawing provided		22,000.00	22,883.04	JNL	
704	15	31/03/16	B/2/1	Jnl 18 - Cash drawing provided		22,000.00	883.04	JNL	
				Totals	<u>123,967.28</u>	<u>123,084.24</u>	<u>883.04</u>		

Nominal Account Details

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

Account 813 Trade creditors

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
523	11	01/04/15		Opening Balance c/f		3,408.31	-3,408.31	JNO	
531	12	31/03/16	I/2	Purchases - PDB		35,598.27	-39,006.58	JNL	112
533	12	31/03/16	I/2	Addition to FF & Equip - PDB		411.93	-39,418.51	JNL	662
535	12	31/03/16	I/2	Packaging - PDB		93.34	-39,511.85	JNL	112
537	12	31/03/16	I/2	Kitchen consumables - PDB		524.78	-40,036.63	JNL	113
538	12	31/03/16	I/2	Rent - PDB	15,289.57		-24,747.06	JNL	813
539	12	31/03/16	I/2	Rent - PDB		15,289.57	-40,036.63	JNL	813
540	12	31/03/16	I/2	Business rates - PDB	5,640.00		-34,396.63	JNL	813
541	12	31/03/16	I/2	Business rates - PDB		5,640.00	-40,036.63	JNL	813
543	12	31/03/16	I/2	Insurance - PDB		273.62	-40,310.25	JNL	326
545	12	31/03/16	I/2	Telephone - PDB		126.47	-40,436.72	JNL	345
547	12	31/03/16	I/2	PPS - PDB		22.99	-40,459.71	JNL	341
551	12	31/03/16	I/2	Repairs and maintenance - PDB		4.58	-40,464.29	JNL	334
553	12	31/03/16	I/2	Cleaning - PDB		544.43	-41,008.72	JNL	332
553	12	31/03/16	I/2	Subscriptions - PDB		59.77	-41,068.49	JNL	386
554	12	31/03/16	I/2	Accountancy - PDB	1,250.00		-39,818.49	JNL	813
555	12	31/03/16	I/2	Accountancy - PDB		1,250.00	-41,068.49	JNL	813
556	12	31/03/16	I/2	Legal expenses - PDB	180.00		-40,888.49	JNL	813
557	12	31/03/16	I/2	Legal expenses - PDB		180.00	-41,068.49	JNL	813
559	12	31/03/16	I/2	Input VAT - PDB		2,062.65	-43,131.14	JNL	845
576	13	31/03/16	G/3/6	Simply business	273.62		-42,857.52	JNL	771
580	13	31/03/16	G/3/6	E.On	932.04		-41,925.48	JNL	771
584	13	31/03/16	G/3/6	Bedford Borough c	410.02		-41,515.46	JNL	771
588	13	31/03/16	G/3/6	Rentokil Limited	202.97		-41,312.49	JNL	771
592	13	31/03/16	G/3/6	Green cross supplies	12.05		-41,300.44	JNL	771
596	13	31/03/16	G/3/6	Chq not seen (LSN Media magazine advert)	30.00		-41,270.44	JNL	771
600	13	31/03/16	G/3/7	BT Group Plc	178.04		-41,092.40	JNL	771
604	13	31/03/16	G/3/7	Chq not seen (Bedford borough council-parking permit)	180.00		-40,912.40	JNL	771
616	13	31/03/16	G/3/7	Doshi	200.04		-40,712.36	JNL	771
616	13	31/03/16	G/3/8	BSH GB Eshop	4.98		-40,707.38	JNL	771
618	13	31/03/16	G/3/8	PPL	71.72		-40,635.66	JNL	771
620	13	31/03/16	G/3/9	Anthony rowcliffe and so	169.29		-40,466.37	JNL	771
622	13	31/03/16	G/3/9	Dart valley foods Ltd	1,180.50		-39,285.87	JNL	771
624	13	31/03/16	G/3/9	Paypal colinharvey	12.00		-39,273.87	JNL	771
626	13	31/03/16	G/3/9	Paypal Dr M Kelly	165.90		-39,107.97	JNL	771
628	13	31/03/16	G/3/9	Paypal Mymemory Ltd	34.38		-39,073.59	JNL	771
630	13	31/03/16	G/3/9	Paypal Welskytech	10.99		-39,062.60	JNL	771
632	13	31/03/16	G/3/9	www.awsmith.co.uk	59.06		-39,003.54	JNL	771
660	15	31/03/16	B/2	Jnl-4-Expenses estimated through creditors		3,010.00	-42,013.54	JNL	
687	15	31/03/16	B/2/1	Jnl-12-Suspense account adjusted to trade creditors	76.61		-41,936.93	JNL	
689	15	31/03/16	B/2/1	Jnl-13-Cash paid to trade creditors	40,000.00		-1,936.93	JNL	
693	15	31/03/16	B/2/1	Jnl-15 - A/c reduced	525.00		-1,411.93	JNL	
					C/FWD	67,088.78	68,500.71	-1,411.93	

Nominal Account Details

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

Continued From Previous Page

Account 813 Trade creditors

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
					B/FWD	67,088.78	68,500.71	-1,411.93	
696	15	31/03/16	B/2/1	Jnl-16 - Sundry estimated		25.00	-1,436.93	JNL	
Totals					<u>67,088.78</u>	<u>68,525.71</u>	<u>-1,436.93</u>		

Account 845 VAT

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
524	11	01/04/15		Opening Balance c/f		496.92	-496.92	JNO	
558	12	31/03/16	I/2	Input VAT - PDB	2,062.65		1,565.73	JNL	813
634	13	31/03/16	G/3/10	HMRC VAT	1,874.33		3,440.06	JNL	771
634	15	31/03/16	B/2	Jnl-1-Output VAT booked per VAT Summary		3,864.63	-424.57	JNL	
Totals					<u>3,936.98</u>	<u>4,361.55</u>	<u>-424.57</u>		

Account 881 Accruals

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
525	11	01/04/15		Opening Balance c/f		589.88	-589.88	JNO	
649	15	31/03/16	B/2	Jnl-2-Opening Accruals Reversed-Light and heat	388.33		-201.55	JNL	
651	15	31/03/16	B/2	Jnl-2-Opening Accruals Reversed-Cleaning	151.55		-50.00	JNL	
653	15	31/03/16	B/2	Jnl-2-Opening Accruals Reversed-Telephone	50.00			JNL	
676	15	31/03/16	B/2/1	Jnl-9-Closing accruals provided-Light and heat		388.33	-388.33	JNL	
678	15	31/03/16	B/2/1	Jnl-9-Closing accruals provided-Cleaning		31.41	-419.74	JNL	
680	15	31/03/16	B/2/1	Jnl-9-Closing accruals provided-Telephone		50.00	-469.74	JNL	
Totals					<u>589.88</u>	<u>1,059.62</u>	<u>-469.74</u>		

Account 9501 Partner 1 curr acc b/f

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
526	11	01/04/15		Opening Balance c/f	4,807.01		4,807.01	JNO	
698	15	31/03/16	B/2/1	Jnl 17 - P & L reserve retained profit bifurcated		22,916.00	-18,108.99	JNL	
Totals					<u>4,807.01</u>	<u>22,916.00</u>	<u>-18,108.99</u>		

Account 9502 Partner 2 curr acc b/f

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
527	11	01/04/15		Opening Balance c/f	4,807.00		4,807.00	JNO	
700	15	31/03/16	B/2/1	Jnl 17 - P & L reserve retained profit bifurcated		22,916.00	-18,109.00	JNL	
Totals					<u>4,807.00</u>	<u>22,916.00</u>	<u>-18,109.00</u>		

Nominal Account Details

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

Account 9561 Partner 1 curr acc drawings

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
681	15	31/03/16	B/2/1	Jnl-10-10% Private use provided of telephone and motor expenses	326.78		326.78	JNL	
692	15	31/03/16	B/2/1	Jnl-14-Drawings distributed equally		163.39	163.39	JNL	
701	15	31/03/16	B/2/1	Jnl 18 - Cash drawing provided	22,000.00		22,163.39	JNL	
Totals					<u>22,326.78</u>	<u>163.39</u>	<u>22,163.39</u>		

Account 9562 Partner 2 curr acc drawings

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
691	15	31/03/16	B/2/1	Jnl-14-Drawings distributed equally	163.39		163.39	JNL	
703	15	31/03/16	B/2/1	Jnl 18 - Cash drawing provided	22,000.00		22,163.39	JNL	
Totals					<u>22,163.39</u>	<u>0.00</u>	<u>22,163.39</u>		

Account 991 P+L reserve retained profit b/f

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
529	11	01/04/15		Opening Balance c/f		45,832.00	-45,832.00	JNO	
697	15	31/03/16	B/2/1	Jnl 17 - P & L reserve retained profit bifurcated	22,916.00		-22,916.00	JNL	
699	15	31/03/16	B/2/1	Jnl 17 - P & L reserve retained profit bifurcated	22,916.00			JNL	
Totals					<u>45,832.00</u>	<u>45,832.00</u>	<u>0.00</u>		

Account 999 Balance sheet suspense

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
560	13	31/03/16	G/3/5	Chq not seen	76.61		76.61	JNL	771
688	15	31/03/16	B/2/1	Jnl-12-Suspense account adjusted to trade creditors		76.61		JNL	
Totals					<u>76.61</u>	<u>76.61</u>	<u>0.00</u>		