

SECTION - F

CLIENT:- MR J SMITH T/A JOHN SMITH & CO
 REF:- FA/JS001
 Y/E:- 29-Feb-16

PREPARED BY : HS
 DATE : 19-Oct-16
 REVIEWED BY: KRN

Trade Creditors lead schedule

	<u>2016</u>	<u>2015</u>	<u>Ref:-</u>
<u>Creditors : Falling due within One Year</u>			
- Trade Creditors	1,892	1,735	F 2
- VAT Control Account	1,091	1,523	F 3
- Barclays Business Loan Account	1,112	-	F 4
	<u>4,095</u>	<u>3,258</u>	
<u>Creditors : Falling due more than One Year</u>			
- Barclays Business Loan Account	-	4,672	F 4
	<u>-</u>	<u>4,672</u>	

Nominal Account Details

Client : Mr J Smith T/A John Smith & Co
Year End : 29/02/16

From Nominal Code 813 To Nominal Code 813

Page Breaks after each Nominal Code
Transactions Sorted by

Account 813 Trade creditors

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
438	6	01/03/15		Opening Balance c/f		1,734.59	-1,734.59	JNO	
444	7	29/02/16	I/2	PDB - Purchases		10,897.47	-12,632.06	JNL	112
446	7	29/02/16	I/2	PDB - Wages		350.00	-12,982.06	JNL	301
448	7	29/02/16	I/2	PDB - Rent		6,681.48	-19,663.54	JNL	322
450	7	29/02/16	I/2	PDB - Light and heat		1,225.02	-20,888.56	JNL	331
452	7	29/02/16	I/2	PDB - Laundry and cleaning		36.09	-20,924.65	JNL	334
454	7	29/02/16	I/2	PDB - Repairs and renewals		103.26	-21,027.91	JNL	334
456	7	29/02/16	I/2	PDB - PPS		903.68	-21,931.59	JNL	341
457	7	29/02/16	I/2	PDB - Advertising		304.17	-22,235.76	JNL	342
460	7	29/02/16	I/2	PDB - Telephone		1,421.38	-23,657.14	JNL	345
462	7	29/02/16	I/2	PDB - Motor Expenses		5,705.14	-29,362.28	JNL	351
464	7	29/02/16	I/2	PDB - Legal and professional fees		114.27	-29,476.55	JNL	365
466	7	29/02/16	I/2	PDB - Accountancy		418.85	-29,895.40	JNL	368
468	7	29/02/16	I/2	PDB - Bank charges		240.40	-30,135.80	JNL	371
470	7	29/02/16	I/2	PDB - Miscellaneous Expenses		5,353.54	-35,489.34	JNL	381
471	7	29/02/16	I/2	PDB - Refund to Client	100.00		-35,389.34	JNL	813
472	7	29/02/16	I/2	PDB - Refund to Client		100.00	-35,489.34	JNL	813
473	7	29/02/16	I/2	PDB - Business Loan	558.40		-34,930.94	JNL	813
474	7	29/02/16	I/2	PDB - Business Loan		558.40	-35,489.34	JNL	813
475	7	29/02/16	I/2	PDB - Private Expenses	10,401.88		-25,087.46	JNL	813
476	7	29/02/16	I/2	PDB - Private Expenses		10,401.88	-35,489.34	JNL	813
478	7	29/02/16	I/2	PDB - Input VAT		8,806.14	-44,295.48	JNL	845
479	8	29/02/16	G/3/5	Paul Simon	15.98		-44,279.50	JNL	771
485	8	29/02/16	G/3/5	South Norwood	30.00		-44,249.50	JNL	771
497	8	29/02/16	G/3/6	EKM Systems Ltd	47.98		-44,201.52	JNL	771
499	8	29/02/16	G/3/6	Ebuyer (UK) Ltd	4,751.01		-39,450.51	JNL	771
500	8	29/02/16	G/3/6	Ebuyer (UK) Ltd		61.35	-39,511.86	JNL	771
505	8	29/02/16	G/3/6	R Kiran - Wages	350.00		-39,161.86	JNL	771
507	8	29/02/16	G/3/7	Biz Space Rent	8,022.08		-31,139.78	JNL	771
509	8	29/02/16	G/3/7	Thames Water	198.98		-30,940.80	JNL	771
513	8	29/02/16	G/3/7	Sam 99P	8.91		-30,931.89	JNL	771
515	8	29/02/16	G/3/7	Staples UK	230.34		-30,701.55	JNL	771
519	8	29/02/16	G/3/7	Vistaprint	15.48		-30,686.07	JNL	771
521	8	29/02/16	G/3/7	WH Smith	40.99		-30,645.08	JNL	771
525	8	29/02/16	G/3/7	Essntl Sav - D Lloydina	20.00		-30,625.08	JNL	771
527	8	29/02/16	G/3/7	Park Hill Residents Asso	35.00		-30,590.08	JNL	771
529	8	29/02/16	G/3/7	Sign Depot	120.00		-30,470.08	JNL	771
533	8	29/02/16	G/3/8	BT Group PLC	1,299.53		-29,170.55	JNL	771
537	8	29/02/16	G/3/8	Talk Talk Business	39.14		-29,131.41	JNL	771
541	8	29/02/16	G/3/9	BP	212.92		-28,918.49	JNL	771
543	8	29/02/16	G/3/9	BP	44.40		-28,874.09	JNL	771
545	8	29/02/16	G/3/9	Croydon Health Service	2.50		-28,871.59	JNL	771
547	8	29/02/16	G/3/9	Esso	26.04		-28,845.55	JNL	771
549	8	29/02/16	G/3/9	Halfords	355.41		-28,490.14	JNL	771
551	8	29/02/16	G/3/9	Knights Hill	20.02		-28,470.12	JNL	771
					C/FWD	26,946.99	55,417.11	-28,470.12	

Nominal Account Details

Client : Mr J Smith T/A John Smith & Co
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Account 813 Trade creditors

Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
					B/FWD	26,946.99	55,417.11	-28,470.12	
553	8	29/02/16	G/3/9	Madhouse Tyres	350.00		-28,120.12	JNL	771
555	8	29/02/16	G/3/9	Murco S/Stn	23.94		-28,096.18	JNL	771
557	8	29/02/16	G/3/9	NCP Limited	12.00		-28,084.18	JNL	771
559	8	29/02/16	G/3/9	Post Office Ltd	250.00		-27,834.18	JNL	771
561	8	29/02/16	G/3/9	Selam Auto Repair	170.00		-27,664.18	JNL	771
563	8	29/02/16	G/3/9	Selam Auto Repair	182.00		-27,482.18	JNL	771
565	8	29/02/16	G/3/11	Shell	1,745.57		-25,736.61	JNL	771
567	8	29/02/16	G/3/11	TFL	60.00		-25,676.61	JNL	771
569	8	29/02/16	G/3/11	Westbourne Motors	62.40		-25,614.21	JNL	771
571	8	29/02/16	G/3/11	Personnel Cehcks	137.12		-25,477.09	JNL	771
573	8	29/02/16	G/3/11	Doshi & Co	83.32		-25,393.77	JNL	771
579	8	29/02/16	G/3/12	Apcoa	2.80		-25,390.97	JNL	771
581	8	29/02/16	G/3/12	Apcoa	130.00		-25,260.97	JNL	771
583	8	29/02/16	G/3/12	Apcoa	4.70		-25,256.27	JNL	771
585	8	29/02/16	G/3/12	Asda	721.17		-24,535.10	JNL	771
588	8	29/02/16	G/3/12	Asda		29.98	-24,565.08	JNL	771
589	8	29/02/16	G/3/12	B & Q	33.94		-24,531.14	JNL	771
593	8	29/02/16	G/3/12	Camberwell News	51.42		-24,479.72	JNL	771
595	8	29/02/16	G/3/12	Camberwell Services - BP	20.99		-24,458.73	JNL	771
597	8	29/02/16	G/3/12	East Resturant	40.70		-24,418.03	JNL	771
599	8	29/02/16	G/3/12	KFC	14.85		-24,403.18	JNL	771
601	8	29/02/16	G/3/13	Kindspace	15.50		-24,387.68	JNL	771
603	8	29/02/16	G/3/13	Lidl UK	38.21		-24,349.47	JNL	771
605	8	29/02/16	G/3/13	Marsh Farm Country	39.10		-24,310.37	JNL	771
607	8	29/02/16	G/3/13	Matalan Retail Ltd	29.99		-24,280.38	JNL	771
609	8	29/02/16	G/3/13	McDonald Rest	45.74		-24,234.64	JNL	771
611	8	29/02/16	G/3/13	Pizza Hut	90.80		-24,143.84	JNL	771
613	8	29/02/16	G/3/13	Pleasure Zone	22.97		-24,120.87	JNL	771
615	8	29/02/16	G/3/14	Sainsburys S/MKT	1,476.40		-22,644.47	JNL	771
617	8	29/02/16	G/3/14	Sainsburys S/MKT		5.01	-22,649.48	JNL	771
619	8	29/02/16	G/3/15	Sam 99P	98.00		-22,551.48	JNL	771
621	8	29/02/16	G/3/15	Sports Direct	51.56		-22,499.92	JNL	771
623	8	29/02/16	G/3/15	Subway	7.58		-22,492.34	JNL	771
625	8	29/02/16	G/3/15	Tesco Express	291.25		-22,201.09	JNL	771
627	8	29/02/16	G/3/17	Tesco Store	2,408.49		-19,792.60	JNL	771
629	8	29/02/16	G/3/17	VUE BSL Ltd	96.20		-19,696.40	JNL	771
649	8	29/02/16	G/3/20	129 Reg R/T	35.86		-19,660.54	JNL	771
653	8	29/02/16	G/3/21	Amazon	526.48		-19,134.06	JNL	771
655	8	29/02/16	G/3/21	Currys	19.99		-19,114.07	JNL	771
657	8	29/02/16	G/3/21	Currys	24.99		-19,089.08	JNL	771
659	8	29/02/16	G/3/21	J Pugh	360.00		-18,729.08	JNL	771
661	8	29/02/16	G/3/21	Paypal	17.90		-18,711.18	JNL	771
663	8	29/02/16	G/3/21	Paypal	13.95		-18,697.23	JNL	771
665	8	29/02/16	G/3/21	Paypal	24.94		-18,672.29	JNL	771
667	8	29/02/16	G/3/21	Paypal	72.00		-18,600.29	JNL	771
669	8	29/02/16	G/3/21	Paypal	59.75		-18,540.54	JNL	771
671	8	29/02/16	G/3/21	Paypal	59.49		-18,481.05	JNL	771
673	8	29/02/16	G/3/21	Security	21.60		-18,459.45	JNL	771
					C/FWD	36,992.65	55,452.10	-18,459.45	

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Tran. No.	Bat. No.	Date	RefNo	Narrative	Debit	Credit	Balance	Type	Analysis
				B/FWD	36,992.65	55,452.10	-18,459.45		
677	8	29/02/16	G/3/21	Stock and Asset Management	4,052.22		-14,407.23	JNL	771
679	8	29/02/16	G/3/22	Techvalley	459.25		-13,947.98	JNL	771
681	8	29/02/16	G/3/22	Warehouse Express	239.99		-13,707.99	JNL	771
683	8	29/02/16	G/3/22	Mr Memory	24.58		-13,683.41	JNL	771
734	9	29/02/16	Jnl - 02	Light and heat expenses as per PDB reversed to CLC	1,225.02		-12,458.39	JNL	
736	9	29/02/16	Jnl - 03	Telephone expenses as per PDB reversed to CLC	192.89		-12,265.50	JNL	
738	9	29/02/16	Jnl - 04	Accountancy expenses as per PDB reversed to CLC	418.85		-11,846.65	JNL	
739	9	29/02/16	Jnl - 05	Bank charges as per PDB reversed to CLC	240.40		-11,606.25	JNL	
753	7	29/02/16	I/2	PDB - Water rates		440.26	-12,046.51	JNL	323
761	9	29/02/16	Jnl - 13	Purchases estimated for the year		6,350.00	-18,396.51	JNL	
762	9	29/02/16	Jnl - 14	Cash paid to trade creditors	18,346.53		-49.98	JNL	
768	9	29/02/16	Jnl - 17	EKM System Ltd expenses as per PDB reversed to CLC	49.98			JNL	
Totals					<u>62,242.36</u>	<u>62,242.36</u>	<u>0.00</u>		

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VAT Control Account

	<u>Dr</u>	<u>Cr</u>	<u>Ref.</u>
Balance b/fwd		1,523.46	
Output VAT		1,935.91	J/1/1
Input VAT	8,806.14		I/2
<u>HMRC VAT Repay from</u>			
<u>Barclays A/C - 10421564</u>			
11-Apr-15 HMRC VAT	839.41		
09-Jul-15 HMRC VAT	1,917.01		
03-Oct-15 HMRC VAT	1,733.42		
02-Jan-16 HMRC VAT	<u>1,940.69</u>		
		6,430.53	G/3/22
<u>Miscellaneous difference w/off in sundry</u>			
Input VAT difference between VAT working and VAT summary	6.57		F/3/1
Less : Under received VAT for Q/E : 29.02.16			
- Receivable	840.40		
- Received	<u>(839.41)</u>		
	0.99		
Misc difference	<u>(0.35)</u>		
		7.21	
Balance c/fwd	1,090.97		
	<u>9,897.11</u>	<u>9,897.11</u>	
VAT Receivable for the Q/E - Feb'16		(1,272.59)	I/2
<u>Opening difference b/fwd & c/fwd</u>			
- VAT on Additional sales (28.02.09)	467.58		
- VAT on Additional sales (28.02.10)	2,221.50		
- Under received VAT for the Q/E - 30.11.11	<u>(325.52)</u>		
		2,363.56	
Balance as per accounts as on 29.02.16		<u>1,090.97</u>	

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RECONCILIATION OF INPUT VAT & OUTPUT VAT

<u>Inputs VAT Reconciliation</u>	31-May-15	31-Aug-15	30-Nov-15	29-Feb-16	TOTAL
Input VAT as per VAT returns	2,210.21	2,228.36	2,654.69	1,706.31	8,799.57
	J/3	J/4	J/5	J/6	
Less : Input VAT as per invoices	2,209.95	2,235.39	2,654.58	1,706.22	8,806.14
	I/2/6	I/2/12	I/2/18	I/2/23	
Difference in Input VAT	0.26	(7.03)	0.11	0.09	(6.57)

<u>Output VAT Reconciliation</u>	31-May-12	31-Aug-12	30-Nov-12	28-Feb-13	TOTAL
Output VAT as per VAT returns	293.22	494.94	714.03	433.72	1,935.91
	J/3	J/4	J/5	J/6	
Less : Output VAT as per invoices	293.22	494.94	714.03	433.72	1,935.91
	J/1/1	J/1/2	J/1/3	J/1/3	
Difference in Output VAT	-	-	-	-	-

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Barclays Business Loan Account
Bank Reconciliation

	<u>Dr</u>	<u>Cr</u>	<u>Ref.</u>
Balance b/fwd		4,672.35	
Opening balance differe w/off in Capital a/c			
- Balance as per accounts	4,672.35		
- Balance as per 'accounts	<u>(4,054.81)</u>		F/4/2
	617.54		H/2
<u>Repayments from Barclays Current Account</u>			
- LSUK (£279.20 x 12)	3,350.40		G/3/5
<u>Interest booked as per statement</u>			
02-Mar-15 Interest	42.99		
10-Apr-15 Interest	56.08		
04-May-15 Interest	31.99		
01-Jun-15 Interest	35.37		
06-Jul-15 Interest	41.19		
03-Aug-15 Interest	30.18		
07-Sep-15 Interest	<u>34.89</u>		
		272.69	
Interest estimated fro missing period (01.10.15 to 29.02.16)		135.00	
Balance c/fwd	1,112.10		F/4/2
	<u>5,080.04</u>	<u>5,080.04</u>	
Balance as per statement as on 12.09.15	2,373.10		F/4/1
Less : Outstanding repayment from 01.10.15 to 29.02.16 (£279.20 x 05)	(1,396.00)		
Add : Interest estimated for missing period (01.10.15 to 29.02.16)	135.00		
Balance as per accounts as on 29.02.16	<u>1,112.10</u>		