

Jewel Gardening
Journal Q4
 July through September 2011

Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
Invoice	05/07/2011	1010		Shoestring Interiors	tx-126	Accounts Receivable	420.00	
				Shoestring Interiors	Gardening Services	Sales - Gardening Sales		350.00
				HMRC VAT	Standard Sales	VAT Liability		70.00
							420.00	420.00
Cheque	08/07/2011	48		Cloudsley Town Council	tx-127	Cash		6.30
				Cloudsley Town Council	tx-127	Parking	6.30	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	
							6.30	6.30
Bill	10/07/2011	537...		Holkham Mower Hire	tx-128	Accounts Payable		402.00
				Holkham Mower Hire	tx-128	Equipment Hire	335.00	
				HMRC VAT	Standard Purchases	VAT Liability	67.00	
							402.00	402.00
Payment	10/07/2011			Shoestring Interiors	tx-129	Bank	420.00	
				Shoestring Interiors	tx-129	Accounts Receivable		420.00
							420.00	420.00
Sales Receipt	12/07/2011	33		Gooseman, Mr Russell	tx-130	Cash	192.00	
				Gooseman, Mr Russell	Gardening Services	Sales - Gardening Sales		160.00
				HMRC VAT	Standard Sales	VAT Liability		32.00
							192.00	192.00
Invoice	13/07/2011	1011		Clippit, Sir Reginald	tx-131	Accounts Receivable	132.00	
				Clippit, Sir Reginald	Gardening Services	Sales - Gardening Sales		110.00
				HMRC VAT	Standard Sales	VAT Liability		22.00
							132.00	132.00
Payment	18/07/2011			Clippit, Sir Reginald	tx-132	Bank	132.00	
				Clippit, Sir Reginald	tx-132	Accounts Receivable		132.00
							132.00	132.00
Payment	18/07/2011			Pacioli, Mr & Mrs	tx-140	Bank	379.79	

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
				Pacioli, Mr & Mrs	tx-140	Accounts Receivable		379.79
							379.79	379.79
Cheque	21/07/2011	100...		Cloudsley Stores	tx-133	Bank		75.90
				Cloudsley Stores	tx-133	Workwear & Materials	63.25	
				HMRC VAT	Standard Purchases	VAT Liability	12.65	
							75.90	75.90
Bill Pmt -Cheque	21/07/2011	Onli...		Holkham Mower Hire	tx-128	Bank		402.00
				Holkham Mower Hire	tx-128	Accounts Payable	402.00	
							402.00	402.00
Invoice	22/07/2011	1012		Bath Lane Residents Home	tx-135	Accounts Receivable	1,800.00	
				Bath Lane Residents Home	Contract Work	Sales - Contract Work		1,500.00
				HMRC VAT	Standard Sales	VAT Liability		300.00
							1,800.00	1,800.00
Cheque	25/07/2011	45		Cloudsley Bus Co.	tx-136	Cash		12.00
				Cloudsley Bus Co.	tx-136	Travel	12.00	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	
							12.00	12.00
Cheque	26/07/2011	51		Jucko's Store	tx-137	Cash		42.50
				Jucko's Store	tx-137	Customer Expenses	35.42	
				HMRC VAT	Standard Purchases	VAT Liability	7.08	
							42.50	42.50
Bill	26/07/2011	25336		Cloudsley Waste Disposal Ltd	tx-138	Accounts Payable		300.00
				Cloudsley Waste Disposal Ltd	tx-138	Waste Disposal	250.00	
				HMRC VAT	Standard Purchases	VAT Liability	50.00	
							300.00	300.00
Invoice	31/07/2011	1013		Pacioli, Mr & Mrs	tx-139	Accounts Receivable	455.75	
				Pacioli, Mr & Mrs	Gardening Services	Sales - Gardening Sales		350.00

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
				Pacioli, Mr & Mrs	Recharged Goods	Sales - Goods		29.79
				HMRC VAT	Standard Sales	VAT Liability		75.96
							455.75	455.75
Cheque	05/08/2011	DCard		Cloudsley Evening Chronical	tx-141	Bank		99.88
				Cloudsley Evening Chronical	tx-141	Promotion	83.23	
				HMRC VAT	Standard Purchases	VAT Liability	16.65	
							99.88	99.88
Cheque	07/08/2011	46		Gardener's Grotto	tx-142	Cash		68.70
				Gardener's Grotto	tx-142	Customer Expenses	57.25	
				HMRC VAT	Standard Purchases	VAT Liability	11.45	
							68.70	68.70
Cheque	10/08/2011	47		Gardener's Grotto	tx-143	Cash		25.00
				Gardener's Grotto	tx-143	Promotion	20.83	
				HMRC VAT	Standard Purchases	VAT Liability	4.17	
							25.00	25.00
Bill	10/08/2011	537...		Holkham Mower Hire	tx-144	Accounts Payable		402.00
				Holkham Mower Hire	tx-144	Equipment Hire	335.00	
				HMRC VAT	Standard Purchases	VAT Liability	67.00	
							402.00	402.00
Invoice	11/08/2011	1014		Hawk, Mrs Kitty	tx-145	Accounts Receivable	140.00	
				Hawk, Mrs Kitty	Design & consultancy	Sales - Design		116.67
				HMRC VAT	Standard Sales	VAT Liability		23.33
							140.00	140.00
Payment	12/08/2011			Hawk, Mrs Kitty	tx-146	Bank	140.00	
				Hawk, Mrs Kitty	tx-146	Accounts Receivable		140.00
							140.00	140.00
Cheque	14/08/2011	100...		Baker, Alex	tx-147	Bank		1,500.00

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
				Baker, Alex	tx-147	Owners Drawings	1,500.00	
							1,500.00	1,500.00
Cheque	16/08/2011	49		Cloudsley Town Council	tx-148	Cash		6.30
				Cloudsley Town Council	tx-148	Parking	6.30	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	
							6.30	6.30
Bill	17/08/2011	538...		Holkham Mower Hire	tx-149	Accounts Payable		2,760.00
				Holkham Mower Hire	tx-149	Fixed Assets - Cost	2,300.00	
				HMRC VAT	Standard Purchases	VAT Liability	460.00	
							2,760.00	2,760.00
Bill Pmt -Cheque	18/08/2011	Onli...		Mad Professor Computers Ltd	tx-160	Bank		75.00
				Mad Professor Computers Ltd	tx-160	Accounts Payable	75.00	
							75.00	75.00
Bill Pmt -Cheque	19/08/2011	Onli...		Cloudsley Waste Disposal Ltd	tx-138	Bank		300.00
				Cloudsley Waste Disposal Ltd	tx-138	Accounts Payable	300.00	
							300.00	300.00
Invoice	20/08/2011	1015		Albert Daly Ltd	tx-152	Accounts Receivable	102.00	
				Albert Daly Ltd	Recharged Goods	Sales - Goods		85.00
				HMRC VAT	Standard Sales	VAT Liability		17.00
							102.00	102.00
Sales Receipt	20/08/2011	34		Stockman, Tony	tx-151	Cash	144.00	
				Stockman, Tony	Gardening Services	Sales - Gardening Sales		120.00
				HMRC VAT	Standard Sales	VAT Liability		24.00
							144.00	144.00
Credit Note	21/08/2011	104		Albert Daly Ltd	tx-154	Accounts Receivable		2.00
				Albert Daly Ltd	Recharged Goods	Sales - Goods	1.67	
				HMRC VAT	Standard Sales	VAT Liability	0.33	

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
							2.00	2.00
Payment	21/08/2011			Albert Daly Ltd	tx-153	Undeposited Funds	100.00	
				Albert Daly Ltd	tx-153	Accounts Receivable		100.00
							100.00	100.00
Deposit	21/08/2011			Albert Daly Ltd	tx-153	Bank	400.00	
					tx-153	Undeposited Funds		100.00
					tx-153	Cash		300.00
							400.00	400.00
Cheque	24/08/2011	53		Colin's Concrete	tx-155	Cash		48.00
				Colin's Concrete	tx-155	Customer Expenses	40.00	
				HMRC VAT	Standard Purchases	VAT Liability	8.00	
							48.00	48.00
Invoice	25/08/2011	1016		Albert Daly Ltd	tx-156	Accounts Receivable	412.20	
				Albert Daly Ltd	Recharged Goods	Sales - Goods		343.50
				HMRC VAT	Standard Sales	VAT Liability		68.70
							412.20	412.20
Invoice	29/08/2011	1017		Bath Lane Residents Home	tx-159	Accounts Receivable	1,800.00	
				Bath Lane Residents Home	Contract Work - Au...	Sales - Contract Work		1,500.00
				HMRC VAT	Standard Sales	VAT Liability		300.00
							1,800.00	1,800.00
Payment	29/08/2011			Bath Lane Residents Home	tx-157	Bank	1,800.00	
				Bath Lane Residents Home	tx-157	Accounts Receivable		1,800.00
							1,800.00	1,800.00
Cheque	29/08/2011	DCard		Sardonic Insurance	tx-158	Bank		172.00
				Sardonic Insurance	tx-158	Insurance	172.00	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
							172.00	172.00
Bill	30/08/2011	2322		Mad Professor Computers Ltd	tx-160	Accounts Payable		150.00
				Mad Professor Computers Ltd	tx-160	Office Costs	125.00	
				HMRC VAT	Standard Purchases	VAT Liability	25.00	
							150.00	150.00
Cheque	31/08/2011	100...		Bastewell, Pete	tx-161	Bank		350.00
				Bastewell, Pete	tx-161	Labour costs	350.00	
				HMRC VAT	Not Registered Pur...	VAT Liability	0.00	
							350.00	350.00
Invoice	04/09/2011	1018		Bath Lane Residents Home	tx-162	Accounts Receivable	1,854.00	
				Bath Lane Residents Home	Contract Work - Se...	Sales - Contract Work		1,500.00
				Bath Lane Residents Home	Design & consultancy	Sales - Design		45.00
				HMRC VAT	Standard Sales	VAT Liability		309.00
							1,854.00	1,854.00
Cheque	05/09/2011	52		Cloudsley Bus Co.	tx-163	Cash		12.00
				Cloudsley Bus Co.	tx-163	Travel	12.00	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	
							12.00	12.00
Cheque	09/09/2011	50		Cloudsley Town Council	tx-164	Cash		6.30
				Cloudsley Town Council	tx-164	Parking	6.30	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	
							6.30	6.30
Bill	11/09/2011	25443		Cloudsley Waste Disposal Ltd	tx-165	Accounts Payable		1,560.00
				Cloudsley Waste Disposal Ltd	tx-165	Waste Disposal	1,300.00	
				HMRC VAT	Standard Purchases	VAT Liability	260.00	
							1,560.00	1,560.00
Cheque	14/09/2011	54		The Red Lion	tx-119	Cash		20.55

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
				The Red Lion	tx-119	Entertainment	20.55	
				HMRC VAT	Standard Purchases	VAT Liability	0.00	
							20.55	20.55
Sales Receipt	16/09/2011	35		McDonald, Gerald	tx-167	Cash	72.00	
				McDonald, Gerald	Recharged Goods	Sales - Goods		60.00
				HMRC VAT	Standard Sales	VAT Liability		12.00
							72.00	72.00
Sales Receipt	20/09/2011	36		Gondolia, Mr	tx-169	Cash	100.00	
				Gondolia, Mr	Gardening Services	Sales - Gardening Sales		83.33
				HMRC VAT	Standard Sales	VAT Liability		16.67
							100.00	100.00
Bill	20/09/2011	F-01...		Fatfone		Accounts Payable		69.00
				Fatfone	business 50%	Telephone & communica...	28.75	
				Fatfone	personal 50%	Owners Drawings	34.50	
				HMRC VAT	Standard Purchases	VAT Liability	5.75	
							69.00	69.00
Credit	22/09/2011	55223		Holkham Mower Hire	tx-171	Accounts Payable	402.00	
				Holkham Mower Hire	tx-171	Equipment Hire		335.00
				HMRC VAT	Standard Purchases	VAT Liability		67.00
							402.00	402.00
Payment	25/09/2011			Bath Lane Residents Home	tx-172	Bank	1,800.00	
				Bath Lane Residents Home	tx-172	Accounts Receivable		1,800.00
							1,800.00	1,800.00
Cheque	29/09/2011	IB		Bastewell, Pete	tx-173	Bank		650.00
				Bastewell, Pete	tx-173	Labour costs	650.00	
				HMRC VAT	Not Registered Pur...	VAT Liability	0.00	
							650.00	650.00

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Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
Deposit	30/09/2011			Esemee Bank	tx-174	Bank	6.21	
					tx-174	Interest		6.21
							6.21	6.21
Cheque	30/09/2011			Esemee Bank	tx-175	Bank		24.95
				Esemee Bank	tx-175	Bank Charges	24.95	
				HMRC VAT	Zero-Rated Purchas...	VAT Liability	0.00	
						24.95	24.95	
TOTAL							22,746.33	22,746.33