

**Jewel Gardening**  
**Trial Balance Q4**  
 As of 30 September 2011

	<b>30 Sep 11</b>	
	<b>Debit</b>	<b>Credit</b>
Bank	2,589.42	
Cash	234.17	
Accounts Receivable	2,617.16	
Undeposited Funds	0.00	
Fixed Assets - Cost	2,300.00	
Accounts Payable		4,464.00
VAT Liability		342.58
Owners Drawings	3,034.50	
Sales - Contract Work		4,500.00
Sales - Gardening Sales		4,118.33
Sales - Repairs		810.00
Sales - Design		731.67
Sales - Goods		686.61
Interest		13.77
Insurance	172.00	
Labour costs	1,000.00	
Office Costs	125.00	
Waste Disposal	1,550.00	
Equipment Hire	335.00	
Customer Expenses	287.66	
Discounts	15.00	
Workwear & Materials	232.13	
Promotion	578.82	
Stationery	49.59	
Postage	29.75	
Printing	6.32	
Telephone & communica...	33.75	
Reference & Subscriptions	43.24	
Parking	90.90	
Travel	204.00	
Entertainment	56.10	
Subsistance	5.50	
Bank Charges	76.95	
<b>TOTAL</b>	<b>15,666.96</b>	<b>15,666.96</b>