

**Jewel Gardening**  
**Balance Sheet - Year-end - Full**  
**As of 30 September 2011**

|  | <b>30 Sep 11</b> |
|--|------------------|
| <b>ASSETS</b>                                |                  |
| <b>Fixed Assets</b>                          |                  |
| Fixed Assets - Cost                          | 2,300.00         |
| Depreciation (BS)                            | -575.00          |
| <b>Total Fixed Assets</b>                    | 1,725.00         |
| <b>Current Assets</b>                        |                  |
| <b>Other Current Assets</b>                  |                  |
| Prepayments                                  | 157.67           |
| <b>Total Other Current Assets</b>            | 157.67           |
| <b>Accounts Receivable</b>                   |                  |
| Accounts Receivable                          | 2,204.96         |
| <b>Total Accounts Receivable</b>             | 2,204.96         |
| <b>Cash at bank and in hand</b>              |                  |
| Bank   | 2,589.42         |
| Cash   | 234.17           |
| <b>Total Cash at bank and in hand</b>        | 2,823.59         |
| <b>Total Current Assets</b>                  | 5,186.22         |
| <b>Current Liabilities</b>                   |                  |
| <b>Accounts Payable</b>                      |                  |
| Accounts Payable                             | 4,464.00         |
| <b>Total Accounts Payable</b>                | 4,464.00         |
| <b>Other Current Liabilities</b>             |                  |
| <b>Accruals</b>                              |                  |
| Telephone                                    | 9.58             |
| Book-keeping                                 | 100.00           |
| Accountancy                                  | 100.00           |
| <b>Total Accruals</b>                        | 209.58           |
| <b>VAT Liability</b>                         | 273.88           |
| <b>Total Other Current Liabilities</b>       | 483.46           |
| <b>Total Current Liabilities</b>             | 4,947.46         |
| <b>NET CURRENT ASSETS</b>                    | 238.76           |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> | 1,963.76         |
| <b>NET ASSETS</b>                            | 1,963.76         |

|                             | <b>30 Sep 11</b>       |
|-----------------------------|------------------------|
| <b>Capital and Reserves</b> |                        |
| <b>Owners Drawings</b>      | -3,034.50              |
| <b>Profit for the Year</b>  | 4,998.26               |
| <b>Shareholder funds</b>    | <b><u>1,963.76</u></b> |