

**Jewel Gardening**  
**General Ledger - Year-end**  
As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
<b>Bank</b>									0.00
Cheque	02/01/2011	DCard		Rail ticket	tx-64	Travel		36.00	-36.00
Deposit	06/01/2011				tx-41	Cash	200.00		164.00
Cheque	26/01/2011	100001		Cloudsley Stores	tx-48	-SPLIT-		76.20	87.80
Deposit	31/01/2011				tx-50	Undeposited Funds	125.00		212.80
Cheque	05/02/2011	100002		Cloudsley Evening Chronical	tx-51	Promotion		99.88	112.92
Cheque	10/02/2011	100003		Cloudsley Stores	tx-53	Workwear & Materials		25.87	87.05
Deposit	14/02/2011				tx-56	Undeposited Funds	140.00		227.05
Deposit	17/02/2011				tx-59	Undeposited Funds	120.00		347.05
Cheque	17/02/2011	DCard		Rockwater Cafe	tx-57	Subsistance		5.50	341.55
Deposit	22/02/2011				tx-61	Cash	200.00		541.55
Cheque	26/02/2011	DCard		Mail Room	tx-62	Postage		17.00	524.55
Deposit	09/03/2011				tx-67	Undeposited Funds	150.00		674.55
Cheque	12/03/2011	DCard		Jucko's Store	tx-68	Workwear & Materials		13.60	660.95
Deposit	14/03/2011				tx-70	Cash	300.00		960.95
Deposit	20/03/2011				tx-74	Undeposited Funds	300.00		1,260.95
Cheque	21/03/2011	DCard		Southwest Exhibition	tx-75	Reference & Subscripti...		25.00	1,235.95
Deposit	26/03/2011				tx-77	Cash	75.00		1,310.95
Cheque	31/03/2011			Eseme Bank	tx-81	Bank Charges		23.90	1,287.05
Deposit	31/03/2011				tx-80	Interest	2.00		1,289.05
Payment	11/04/2011			Pacioli, Mr & Mrs	tx-84	Accounts Receivable	150.00		1,439.05
Payment	20/04/2011			Clippit, Sir Reginald	tx-87	Accounts Receivable	125.00		1,564.05
Cheque	20/04/2011	100004		Cloudsley Stores	tx-88	Workwear & Materials		56.80	1,507.25
Deposit	22/04/2011				tx-90	-SPLIT-	270.00		1,777.25
Payment	01/05/2011			Pacioli, Mr & Mrs	tx-94	Accounts Receivable	120.00		1,897.25
Cheque	03/05/2011	DCard		Cloudsley Evening Chronical	tx-95	Promotion		99.88	1,797.37
Deposit	16/05/2011				tx-100	-SPLIT-	210.00		2,007.37
Cheque	18/05/2011	100005		Baker, Alex	tx-102	Owners Drawings		1,500.00	507.37
Cheque	24/05/2011	DCard		Mail Room	tx-104	Postage		12.75	494.62
Deposit	29/05/2011				tx-107	-SPLIT-	229.99		724.61
Cheque	01/06/2011	DCard		Antiques of Cloudsley	tx-110	Customer Expenses		60.00	664.61
Payment	05/06/2011			Clippit, Sir Reginald	tx-112	Accounts Receivable	300.00		964.61
Cheque	08/06/2011	DCard		CatnipPrint	tx-113	Printing		6.32	958.29
Cheque	13/06/2011	100006		Clippit, Sir Reginald	tx-115	Accounts Receivable		60.00	898.29
Payment	21/06/2011			Hawk, Mrs Kitty	tx-120	Accounts Receivable	275.00		1,173.29
Deposit	25/06/2011				tx-123	Workwear & Materials	10.40		1,183.69
Deposit	30/06/2011				tx-124	Interest	5.56		1,189.25
Cheque	30/06/2011			Eseme Bank	tx-125	Bank Charges		28.10	1,161.15

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Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Payment	10/07/2011			Shoestring Interiors	tx-129	Accounts Receivable	420.00		1,581.15
Payment	18/07/2011			Clippit, Sir Reginald	tx-132	Accounts Receivable	132.00		1,713.15
Payment	18/07/2011			Pacioli, Mr & Mrs	tx-140	Accounts Receivable	379.79		2,092.94
Cheque	21/07/2011	100007		Cloudsley Stores	tx-133	-SPLIT-		75.90	2,017.04
Bill Pmt -Cheque	21/07/2011	Online B...		Holkham Mower Hire	tx-128	Accounts Payable		402.00	1,615.04
Cheque	05/08/2011	DCard		Cloudsley Evening Chronical	tx-141	-SPLIT-		99.88	1,515.16
Payment	12/08/2011			Hawk, Mrs Kitty	tx-146	Accounts Receivable	140.00		1,655.16
Cheque	14/08/2011	100008		Baker, Alex	tx-147	Owners Drawings		1,500.00	155.16
Bill Pmt -Cheque	18/08/2011	Online B...		Mad Professor Computers Ltd	tx-160	Accounts Payable		75.00	80.16
Bill Pmt -Cheque	19/08/2011	Online B...		Cloudsley Waste Disposal Ltd	tx-138	Accounts Payable		300.00	-219.84
Deposit	21/08/2011				tx-153	-SPLIT-	400.00		180.16
Payment	29/08/2011			Bath Lane Residents Home	tx-157	Accounts Receivable	1,800.00		1,980.16
Cheque	29/08/2011	DCard		Sardonic Insurance	tx-158	-SPLIT-		172.00	1,808.16
Cheque	31/08/2011	100009		Bastewell, Pete	tx-161	-SPLIT-		350.00	1,458.16
Payment	25/09/2011			Bath Lane Residents Home	tx-172	Accounts Receivable	1,800.00		3,258.16
Cheque	29/09/2011	IB		Bastewell, Pete	tx-173	-SPLIT-		650.00	2,608.16
Deposit	30/09/2011				tx-174	Interest	6.21		2,614.37
Cheque	30/09/2011			Eseme Bank	tx-175	-SPLIT-		24.95	2,589.42
Total Bank							8,385.95	5,796.53	2,589.42
<b>Cash</b>									0.00
Sales Receipt	01/10/2010	1		Pacioli, Mr & Mrs	tx-1	Sales - Gardening Sales	75.00		75.00
Cheque	02/10/2010	3		Stationers of Desperation	tx-2	Stationery		12.75	62.25
Sales Receipt	03/10/2010	2		McDonald, Gerald	tx-3	Sales - Gardening Sales	25.00		87.25
Cheque	05/10/2010	4		Cloudsley Town Council	tx-4	Parking		6.00	81.25
Cheque	06/10/2010	1		Cloudsley Bus Co.	tx-5	Travel		12.00	69.25
Sales Receipt	09/10/2010	3		Gorgeous, Mr Doug	tx-6	Sales - Gardening Sales	45.00		114.25
Cheque	11/10/2010	5		Cloudsley Town Council	tx-7	Parking		6.00	108.25
Cheque	15/10/2010	7		Stationers of Desperation	tx-8	Stationery		5.75	102.50
Cheque	17/10/2010	8		Cloudsley Bus Co.	tx-9	Travel		12.00	90.50
Cheque	18/10/2010	9		Gardener's Grotto	tx-10	Promotion		25.00	65.50
Sales Receipt	23/10/2010	4		Gorgeous, Mr Doug	tx-11	Sales - Gardening Sales	45.00		110.50
Cheque	24/10/2010	6		Cloudsley Town Council	tx-12	Parking		6.00	104.50
Cheque	26/10/2010	2		Cloudsley Bus Co.	tx-13	Travel		12.00	92.50
Sales Receipt	27/10/2010	5		Gondolia, Mr	tx-14	Sales - Repairs	20.00		112.50
Cheque	29/10/2010	12		Cloudsley Newsagents	tx-15	Reference & Subscripti...		3.50	109.00
Cheque	01/11/2010	11		Cloudsley Gardening Supplie...	tx-16	Workwear & Materials		12.60	96.40
Sales Receipt	02/11/2010	6		Hawk, Mrs Kitty	tx-17	Sales - Gardening Sales	25.00		121.40

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Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Sales Receipt	05/11/2010	7		Hawk, Mrs Kitty	tx-18	Sales - Gardening Sales	50.00		171.40
Sales Receipt	09/11/2010	8		Gondolia, Mr	tx-19	Sales - Repairs	45.00		216.40
Cheque	11/11/2010	10		Cloudsley Bus Co.	tx-20	Travel		12.00	204.40
Sales Receipt	12/11/2010	9		Pacioli, Mr & Mrs	tx-21	Sales - Gardening Sales	100.00		304.40
Cheque	14/11/2010	13		Stationers of Desperation	tx-22	Stationery		4.50	299.90
Sales Receipt	16/11/2010	10		Gorgeous, Mr Doug	tx-23	Sales - Gardening Sales	35.00		334.90
Cheque	21/11/2010	16		Cloudsley Town Council	tx-24	Parking		6.00	328.90
Cheque	24/11/2010	15		Cloudsley Bus Co.	tx-25	Travel		12.00	316.90
Sales Receipt	28/11/2010	11		Confetti, Dolly	tx-26	Sales - Repairs	65.00		381.90
Cheque	01/12/2010	17		Cloudsley Town Council	tx-27	Parking		6.00	375.90
Cheque	03/12/2010	21		Stationers of Desperation	tx-28	Stationery		24.99	350.91
Cheque	05/12/2010	22		Cloudsley Bus Co.	tx-29	Travel		12.00	338.91
Cheque	08/12/2010	14		Gardener's Grotto	tx-30	Promotion		25.00	313.91
Sales Receipt	10/12/2010	12		Confetti, Dolly	tx-31	Sales - Gardening Sales	45.00		358.91
Cheque	11/12/2010	18		Cloudsley Town Council	tx-32	Parking		6.00	352.91
Sales Receipt	13/12/2010	13		Gondolia, Mr	tx-34	Sales - Repairs	35.00		387.91
Cheque	13/12/2010	23		Cloudsley Bus Co.	tx-33	Travel		12.00	375.91
Cheque	18/12/2010	20		Cloudsley Newsagents	tx-35	Reference & Subscripti...		2.75	373.16
Cheque	20/12/2010	19		Cloudsley Gardening Supplie...	tx-36	Workwear & Materials		2.60	370.56
Sales Receipt	23/12/2010	14		Gooseman, Mr Russell	tx-37	Sales - Gardening Sales	20.00		390.56
Sales Receipt	28/12/2010	15		Gooseman, Mr Russell	tx-38	Sales - Gardening Sales	65.00		455.56
Sales Receipt	30/12/2010	16		Gorgeous, Mr Doug	tx-39	Sales - Gardening Sales	55.00		510.56
Cheque	30/12/2010	24		Blue Comms	tx-40	Telephone & communi...		5.00	505.56
Deposit	06/01/2011				tx-41	Bank		200.00	305.56
Cheque	11/01/2011	25		Cloudsley Bus Co.	tx-42	Travel		12.00	293.56
Sales Receipt	13/01/2011	17		Gooseman, Mr Russell	tx-43	Sales - Repairs	180.00		473.56
Cheque	16/01/2011	28		Cloudsley Town Council	tx-44	Parking		6.00	467.56
Cheque	19/01/2011	26		Cloudsley Bus Co.	tx-45	Travel		12.00	455.56
Sales Receipt	21/01/2011	18		Gondolia, Mr	tx-46	Sales - Gardening Sales	75.00		530.56
Cheque	25/01/2011	29		Cloudsley Town Council	tx-47	Parking		6.00	524.56
Cheque	07/02/2011	27		Stationers of Desperation	tx-52	Stationery		1.60	522.96
Cheque	14/02/2011	30		Cloudsley Town Council	tx-54	Parking		6.00	516.96
Cheque	20/02/2011	31		Jucko's Store	tx-68	Workwear & Materials		3.60	513.36
Deposit	22/02/2011				tx-61	Bank		200.00	313.36
Sales Receipt	28/02/2011	22		Gondolia, Mr	tx-63	Sales - Gardening Sales	85.00		398.36
Cheque	05/03/2011	32		Cloudsley Bus Co.	tx-65	Travel		12.00	386.36
Sales Receipt	14/03/2011	24		Stockman, Tony	tx-69	Sales - Repairs	100.00		486.36
Deposit	14/03/2011				tx-70	Bank		300.00	186.36

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Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Cheque	16/03/2011	33		Gardener's Grotto	tx-71	Promotion		75.00	111.36
Cheque	18/03/2011	34		The Kings Head	tx-72	Entertainment		12.65	98.71
Sales Receipt	23/03/2011	26		Meadows, Crystal	tx-76	Sales - Gardening Sales	75.00		173.71
Deposit	26/03/2011				tx-77	Bank		75.00	98.71
Sales Receipt	27/03/2011	27		Stockman, Tony	tx-78	Sales - Repairs	85.00		183.71
Sales Receipt	31/03/2011	28		Meadows, Crystal	tx-79	Sales - Gardening Sales	120.00		303.71
Cheque	10/04/2011	38		Cloudsley Town Council	tx-83	Parking		6.00	297.71
Sales Receipt	15/04/2011	29		Stockman, Tony	tx-85	Sales - Gardening Sales	175.00		472.71
Deposit	22/04/2011				tx-90	Bank		50.00	422.71
Cheque	26/04/2011	35		Cloudsley Bus Co.	tx-91	Travel		12.00	410.71
Cheque	26/04/2011	41		Jucko's Store	tx-92	Customer Expenses		35.00	375.71
Cheque	07/05/2011	36		Gardener's Grotto	tx-97	Customer Expenses		59.99	315.72
Cheque	09/05/2011	37		Gardener's Grotto	tx-98	Promotion		75.00	240.72
Cheque	20/05/2011	39		Cloudsley Town Council	tx-103	Parking		6.00	234.72
Cheque	29/05/2011	43		Gardener's Grotto	tx-108	Promotion		75.00	159.72
Deposit	29/05/2011				tx-107	Bank		50.00	109.72
Cheque	18/06/2011	42		Cloudsley Bus Co.	tx-117	Travel		12.00	97.72
Cheque	20/06/2011	40		Cloudsley Town Council	tx-118	Parking		6.00	91.72
Cheque	21/06/2011	44		The Red Lion	tx-119	Entertainment		22.90	68.82
Sales Receipt	23/06/2011	31		McDonald, Gerald	tx-121	Sales - Repairs	85.00		153.82
Sales Receipt	24/06/2011	32		Gondolia, Mr	tx-122	Sales - Gardening Sales	120.00		273.82
Cheque	08/07/2011	48		Cloudsley Town Council	tx-127	-SPLIT-		6.30	267.52
Sales Receipt	12/07/2011	33		Gooseman, Mr Russell	tx-130	-SPLIT-	192.00		459.52
Cheque	25/07/2011	45		Cloudsley Bus Co.	tx-136	-SPLIT-		12.00	447.52
Cheque	26/07/2011	51		Jucko's Store	tx-137	-SPLIT-		42.50	405.02
Cheque	07/08/2011	46		Gardener's Grotto	tx-142	-SPLIT-		68.70	336.32
Cheque	10/08/2011	47		Gardener's Grotto	tx-143	-SPLIT-		25.00	311.32
Cheque	16/08/2011	49		Cloudsley Town Council	tx-148	-SPLIT-		6.30	305.02
Sales Receipt	20/08/2011	34		Stockman, Tony	tx-151	-SPLIT-	144.00		449.02
Deposit	21/08/2011				tx-153	Bank		300.00	149.02
Cheque	24/08/2011	53		Colin's Concrete	tx-155	-SPLIT-		48.00	101.02
Cheque	05/09/2011	52		Cloudsley Bus Co.	tx-163	-SPLIT-		12.00	89.02
Cheque	09/09/2011	50		Cloudsley Town Council	tx-164	-SPLIT-		6.30	82.72
Cheque	14/09/2011	54		The Red Lion	tx-119	-SPLIT-		20.55	62.17
Sales Receipt	16/09/2011	35		McDonald, Gerald	tx-167	-SPLIT-	72.00		134.17
Sales Receipt	20/09/2011	36		Gondolia, Mr	tx-169	-SPLIT-	100.00		234.17
Total Cash							2,358.00	2,123.83	234.17

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<b>Accounts Receivable</b>									0.00
Invoice	07/04/2011	1001		Pacioli, Mr & Mrs	tx-82	Sales - Gardening Sales	150.00		150.00
Payment	11/04/2011			Pacioli, Mr & Mrs	tx-84	Bank		150.00	0.00
Invoice	17/04/2011	1002		Clippit, Sir Reginald	tx-86	Sales - Gardening Sales	125.00		125.00
Payment	20/04/2011			Clippit, Sir Reginald	tx-87	Bank		125.00	0.00
Invoice	22/04/2011	1003		Gorgeous, Mr Doug	tx-89	Sales - Design	220.00		220.00
Payment	22/04/2011			Gorgeous, Mr Doug	tx-90	Undeposited Funds		220.00	0.00
Invoice	29/04/2011	1004		Pacioli, Mr & Mrs	tx-93	-SPLIT-	235.00		235.00
Payment	01/05/2011			Pacioli, Mr & Mrs	tx-94	Bank		120.00	115.00
Credit Note	06/05/2011	101		Pacioli, Mr & Mrs	tx-96	Sales - Gardening Sales		40.00	75.00
Invoice	12/05/2011	1005		Gorgeous, Mr Doug	tx-99	Sales - Design	150.00		225.00
Payment	16/05/2011			Gorgeous, Mr Doug	tx-100	Undeposited Funds		135.00	90.00
Payment	16/05/2011			Pacioli, Mr & Mrs	tx-100	Undeposited Funds		75.00	15.00
Credit Note	17/05/2011	102		Gorgeous, Mr Doug	tx-101	Discounts		15.00	0.00
Invoice	27/05/2011	1006		Gorgeous, Mr Doug	tx-106	Resold Goods	59.99		59.99
Payment	29/05/2011			Gorgeous, Mr Doug	tx-107	Undeposited Funds		59.99	0.00
Invoice	30/05/2011	1007		Pacioli, Mr & Mrs	tx-109	-SPLIT-	275.00		275.00
Invoice	05/06/2011	1008		Clippit, Sir Reginald	tx-111	Sales - Gardening Sales	300.00		575.00
Payment	05/06/2011			Clippit, Sir Reginald	tx-112	Bank		300.00	275.00
Credit Note	11/06/2011	103		Clippit, Sir Reginald	tx-114	Sales - Gardening Sales		60.00	215.00
Cheque	13/06/2011	100006		Clippit, Sir Reginald	tx-115	Bank	60.00		275.00
Invoice	16/06/2011	1009		Hawk, Mrs Kitty	tx-116	-SPLIT-	275.00		550.00
Payment	21/06/2011			Hawk, Mrs Kitty	tx-120	Bank		275.00	275.00
Invoice	05/07/2011	1010		Shoestring Interiors	tx-126	-SPLIT-	420.00		695.00
Payment	10/07/2011			Shoestring Interiors	tx-129	Bank		420.00	275.00
Invoice	13/07/2011	1011		Clippit, Sir Reginald	tx-131	-SPLIT-	132.00		407.00
Payment	18/07/2011			Clippit, Sir Reginald	tx-132	Bank		132.00	275.00
Payment	18/07/2011			Pacioli, Mr & Mrs	tx-140	Bank		379.79	-104.79
Invoice	22/07/2011	1012		Bath Lane Residents Home	tx-135	-SPLIT-	1,800.00		1,695.21
Invoice	31/07/2011	1013		Pacioli, Mr & Mrs	tx-139	-SPLIT-	455.75		2,150.96
Invoice	11/08/2011	1014		Hawk, Mrs Kitty	tx-145	-SPLIT-	140.00		2,290.96
Payment	12/08/2011			Hawk, Mrs Kitty	tx-146	Bank		140.00	2,150.96
Invoice	20/08/2011	1015		Albert Daly Ltd	tx-152	-SPLIT-	102.00		2,252.96
Credit Note	21/08/2011	104		Albert Daly Ltd	tx-154	-SPLIT-		2.00	2,250.96
Payment	21/08/2011			Albert Daly Ltd	tx-153	Undeposited Funds		100.00	2,150.96
Invoice	25/08/2011	1016		Albert Daly Ltd	tx-156	-SPLIT-	412.20		2,563.16
Invoice	29/08/2011	1017		Bath Lane Residents Home	tx-159	-SPLIT-	1,800.00		4,363.16
Payment	29/08/2011			Bath Lane Residents Home	tx-157	Bank		1,800.00	2,563.16

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Invoice	04/09/2011	1018		Bath Lane Residents Home	tx-162	-SPLIT-	1,854.00		4,417.16
Payment	25/09/2011			Bath Lane Residents Home	tx-172	Bank		1,800.00	2,617.16
General Journal	30/09/2011		*	Albert Daly Ltd	bad debt	-SPLIT-		412.20	2,204.96
Total Accounts Receivable							8,965.94	6,760.98	2,204.96
<b>Prepayments</b>									0.00
General Journal	30/09/2011		*		14.33 x 11 mont...	Insurance	157.67		157.67
Total Prepayments							157.67	0.00	157.67
<b>Undeposited Funds</b>									0.00
Sales Receipt	31/01/2011	19		Hawk, Mrs Kitty	tx-49	Sales - Gardening Sales	125.00		125.00
Deposit	31/01/2011			Hawk, Mrs Kitty	tx-49	Bank		125.00	0.00
Sales Receipt	14/02/2011	20		Pacioli, Mr & Mrs	tx-55	Sales - Gardening Sales	140.00		140.00
Deposit	14/02/2011			Pacioli, Mr & Mrs	tx-55	Bank		140.00	0.00
Sales Receipt	17/02/2011	21		Gorgeous, Mr Doug	tx-58	Sales - Gardening Sales	120.00		120.00
Deposit	17/02/2011			Gorgeous, Mr Doug	tx-58	Bank		120.00	0.00
Sales Receipt	09/03/2011	23		Gooseman, Mr Russell	tx-66	Sales - Repairs	150.00		150.00
Deposit	09/03/2011			Gooseman, Mr Russell	tx-66	Bank		150.00	0.00
Sales Receipt	18/03/2011	25		Meadows, Crystal	tx-73	Sales - Gardening Sales	300.00		300.00
Deposit	20/03/2011			Meadows, Crystal	tx-73	Bank		300.00	0.00
Payment	22/04/2011			Gorgeous, Mr Doug	tx-90	Accounts Receivable	220.00		220.00
Deposit	22/04/2011			Gorgeous, Mr Doug	tx-90	Bank		220.00	0.00
Payment	16/05/2011			Gorgeous, Mr Doug	tx-100	Accounts Receivable	135.00		135.00
Payment	16/05/2011			Pacioli, Mr & Mrs	tx-100	Accounts Receivable	75.00		210.00
Deposit	16/05/2011			-MULTIPLE-	tx-100	Bank		210.00	0.00
Sales Receipt	26/05/2011	30		Confetti, Dolly	tx-105	Sales - Gardening Sales	120.00		120.00
Payment	29/05/2011			Gorgeous, Mr Doug	tx-107	Accounts Receivable	59.99		179.99
Deposit	29/05/2011			-MULTIPLE-	-MULTIPLE-	Bank		179.99	0.00
Payment	21/08/2011			Albert Daly Ltd	tx-153	Accounts Receivable	100.00		100.00
Deposit	21/08/2011			Albert Daly Ltd	tx-153	Bank		100.00	0.00
Total Undeposited Funds							1,544.99	1,544.99	0.00
<b>Fixed Assets - Cost</b>									0.00
Bill	17/08/2011	538496		Holkham Mower Hire	tx-149	Accounts Payable	2,300.00		2,300.00
Total Fixed Assets - Cost							2,300.00	0.00	2,300.00
<b>Depreciation (BS)</b>									0.00
General Journal	30/09/2011		*		Dpn for year	Depreciation (P/L)		575.00	-575.00

**Jewel Gardening**  
**General Ledger - Year-end**  
As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total Depreciation (BS)							0.00	575.00	-575.00
<b>Accounts Payable</b>									0.00
Bill	10/07/2011	537241		Holkham Mower Hire	tx-128	-SPLIT-		402.00	-402.00
Bill Pmt -Cheque	21/07/2011	Online B...		Holkham Mower Hire	tx-128	Bank	402.00		0.00
Bill	26/07/2011	25336		Cloudsley Waste Disposal Ltd	tx-138	-SPLIT-		300.00	-300.00
Bill	10/08/2011	537366		Holkham Mower Hire	tx-144	-SPLIT-		402.00	-702.00
Bill	17/08/2011	538496		Holkham Mower Hire	tx-149	-SPLIT-		2,760.00	-3,462.00
Bill Pmt -Cheque	18/08/2011	Online B...		Mad Professor Computers Ltd	tx-160	Bank	75.00		-3,387.00
Bill Pmt -Cheque	19/08/2011	Online B...		Cloudsley Waste Disposal Ltd	tx-138	Bank	300.00		-3,087.00
Bill	30/08/2011	2322		Mad Professor Computers Ltd	tx-160	-SPLIT-		150.00	-3,237.00
Bill	11/09/2011	25443		Cloudsley Waste Disposal Ltd	tx-165	-SPLIT-		1,560.00	-4,797.00
Bill	20/09/2011	F-01556...		Fatfone		-SPLIT-		69.00	-4,866.00
Credit	22/09/2011	55223		Holkham Mower Hire	tx-171	-SPLIT-	402.00		-4,464.00
Total Accounts Payable							1,179.00	5,643.00	-4,464.00
<b>Accruals</b>									0.00
<b>Telephone</b>									0.00
General Journal	30/09/2011		*	Fatfone	accrued to m/e	Telephone & communi...		9.58	-9.58
Total Telephone							0.00	9.58	-9.58
<b>Book-keeping</b>									0.00
General Journal	30/09/2011		*		y/e 9/11	Book-keeping		100.00	-100.00
Total Book-keeping							0.00	100.00	-100.00
<b>Accountancy</b>									0.00
General Journal	30/09/2011		*		Accrued y/e 9/11	Accountancy		100.00	-100.00
Total Accountancy							0.00	100.00	-100.00
Total Accruals							0.00	209.58	-209.58
<b>VAT Liability</b>									0.00
Invoice	05/07/2011	1010		HMRC VAT	Standard Sales	Accounts Receivable		70.00	-70.00
Cheque	08/07/2011	48		HMRC VAT	Zero-Rated Purc...	Cash	0.00		-70.00
Bill	10/07/2011	537241		HMRC VAT	Standard Purcha...	Accounts Payable	67.00		-3.00
Sales Receipt	12/07/2011	33		HMRC VAT	Standard Sales	Cash		32.00	-35.00
Invoice	13/07/2011	1011		HMRC VAT	Standard Sales	Accounts Receivable		22.00	-57.00
Cheque	21/07/2011	100007		HMRC VAT	Standard Purcha...	Bank	12.65		-44.35

**Jewel Gardening**  
**General Ledger - Year-end**  
**As of 30 September 2011**

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Invoice	22/07/2011	1012		HMRC VAT	Standard Sales	Accounts Receivable		300.00	-344.35
Cheque	25/07/2011	45		HMRC VAT	Zero-Rated Purc...	Cash	0.00		-344.35
Cheque	26/07/2011	51		HMRC VAT	Standard Purcha...	Cash	7.08		-337.27
Bill	26/07/2011	25336		HMRC VAT	Standard Purcha...	Accounts Payable	50.00		-287.27
Invoice	31/07/2011	1013		HMRC VAT	Standard Sales	Accounts Receivable		75.96	-363.23
Cheque	05/08/2011	DCard		HMRC VAT	Standard Purcha...	Bank	16.65		-346.58
Cheque	07/08/2011	46		HMRC VAT	Standard Purcha...	Cash	11.45		-335.13
Cheque	10/08/2011	47		HMRC VAT	Standard Purcha...	Cash	4.17		-330.96
Bill	10/08/2011	537366		HMRC VAT	Standard Purcha...	Accounts Payable	67.00		-263.96
Invoice	11/08/2011	1014		HMRC VAT	Standard Sales	Accounts Receivable		23.33	-287.29
Cheque	16/08/2011	49		HMRC VAT	Zero-Rated Purc...	Cash	0.00		-287.29
Bill	17/08/2011	538496		HMRC VAT	Standard Purcha...	Accounts Payable	460.00		-172.71
Invoice	20/08/2011	1015		HMRC VAT	Standard Sales	Accounts Receivable		17.00	155.71
Sales Receipt	20/08/2011	34		HMRC VAT	Standard Sales	Cash		24.00	131.71
Credit Note	21/08/2011	104		HMRC VAT	Standard Sales	Accounts Receivable	0.33		132.04
Cheque	24/08/2011	53		HMRC VAT	Standard Purcha...	Cash	8.00		140.04
Invoice	25/08/2011	1016		HMRC VAT	Standard Sales	Accounts Receivable		68.70	71.34
Invoice	29/08/2011	1017		HMRC VAT	Standard Sales	Accounts Receivable		300.00	-228.66
Cheque	29/08/2011	DCard		HMRC VAT	Zero-Rated Purc...	Bank	0.00		-228.66
Bill	30/08/2011	2322		HMRC VAT	Standard Purcha...	Accounts Payable	25.00		-203.66
Cheque	31/08/2011	100009		HMRC VAT	Not Registered ...	Bank	0.00		-203.66
Invoice	04/09/2011	1018		HMRC VAT	Standard Sales	Accounts Receivable		309.00	-512.66
Cheque	05/09/2011	52		HMRC VAT	Zero-Rated Purc...	Cash	0.00		-512.66
Cheque	09/09/2011	50		HMRC VAT	Zero-Rated Purc...	Cash	0.00		-512.66
Bill	11/09/2011	25443		HMRC VAT	Standard Purcha...	Accounts Payable	260.00		-252.66
Cheque	14/09/2011	54		HMRC VAT	Standard Purcha...	Cash	0.00		-252.66
Sales Receipt	16/09/2011	35		HMRC VAT	Standard Sales	Cash		12.00	-264.66
Sales Receipt	20/09/2011	36		HMRC VAT	Standard Sales	Cash		16.67	-281.33
Bill	20/09/2011	F-01556...		HMRC VAT	Standard Purcha...	Accounts Payable	5.75		-275.58
Credit	22/09/2011	55223		HMRC VAT	Standard Purcha...	Accounts Payable		67.00	-342.58
Cheque	29/09/2011	IB		HMRC VAT	Not Registered ...	Bank	0.00		-342.58
Cheque	30/09/2011			HMRC VAT	Zero-Rated Purc...	Bank	0.00		-342.58
General Journal	30/09/2011		*	HMRC VAT	bad debt	Accounts Receivable	68.70		-273.88
Total VAT Liability							1,063.78	1,337.66	-273.88
<b>Owners Drawings</b>									0.00
Cheque	18/05/2011	100005		Baker, Alex	tx-102	Bank	1,500.00		1,500.00
Cheque	14/08/2011	100008		Baker, Alex	tx-147	Bank	1,500.00		3,000.00

**Jewel Gardening**  
**General Ledger - Year-end**

As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Bill	20/09/2011	F-01556...		Fatfone	personal 50%	Accounts Payable	34.50		3,034.50
Total Owners Drawings							3,034.50	0.00	3,034.50
<b>Sales</b>									0.00
<b>Sales - Design</b>									0.00
Invoice	22/04/2011	1003		Gorgeous, Mr Doug	Design & consul...	Accounts Receivable		220.00	-220.00
Invoice	12/05/2011	1005		Gorgeous, Mr Doug	Design & consul...	Accounts Receivable		150.00	-370.00
Invoice	30/05/2011	1007		Pacioli, Mr & Mrs	Design & consul...	Accounts Receivable		200.00	-570.00
Invoice	11/08/2011	1014		Hawk, Mrs Kitty	Design & consul...	Accounts Receivable		116.67	-686.67
Invoice	04/09/2011	1018		Bath Lane Residents Home	Design & consul...	Accounts Receivable		45.00	-731.67
Total Sales - Design							0.00	731.67	-731.67
<b>Sales - Repairs</b>									0.00
Sales Receipt	27/10/2010	5		Gondolia, Mr	Repairs	Cash		20.00	-20.00
Sales Receipt	09/11/2010	8		Gondolia, Mr	Repairs	Cash		45.00	-65.00
Sales Receipt	28/11/2010	11		Confetti, Dolly	Repairs	Cash		65.00	-130.00
Sales Receipt	13/12/2010	13		Gondolia, Mr	Repairs	Cash		35.00	-165.00
Sales Receipt	13/01/2011	17		Gooseman, Mr Russell	Repairs	Cash		180.00	-345.00
Sales Receipt	09/03/2011	23		Gooseman, Mr Russell	Repairs	Undeposited Funds		150.00	-495.00
Sales Receipt	14/03/2011	24		Stockman, Tony	Repairs	Cash		100.00	-595.00
Sales Receipt	27/03/2011	27		Stockman, Tony	Repairs	Cash		85.00	-680.00
Invoice	16/06/2011	1009		Hawk, Mrs Kitty	Repairs	Accounts Receivable		45.00	-725.00
Sales Receipt	23/06/2011	31		McDonald, Gerald	Repairs	Cash		85.00	-810.00
Total Sales - Repairs							0.00	810.00	-810.00
<b>Sales - Gardening Sales</b>									0.00
Sales Receipt	01/10/2010	1		Pacioli, Mr & Mrs	Gardening Servi...	Cash		75.00	-75.00
Sales Receipt	03/10/2010	2		McDonald, Gerald	Gardening Servi...	Cash		25.00	-100.00
Sales Receipt	09/10/2010	3		Gorgeous, Mr Doug	Gardening Servi...	Cash		45.00	-145.00
Sales Receipt	23/10/2010	4		Gorgeous, Mr Doug	Gardening Servi...	Cash		45.00	-190.00
Sales Receipt	02/11/2010	6		Hawk, Mrs Kitty	Gardening Servi...	Cash		25.00	-215.00
Sales Receipt	05/11/2010	7		Hawk, Mrs Kitty	Gardening Servi...	Cash		50.00	-265.00
Sales Receipt	12/11/2010	9		Pacioli, Mr & Mrs	Gardening Servi...	Cash		100.00	-365.00
Sales Receipt	16/11/2010	10		Gorgeous, Mr Doug	Gardening Servi...	Cash		35.00	-400.00
Sales Receipt	10/12/2010	12		Confetti, Dolly	Gardening Servi...	Cash		45.00	-445.00
Sales Receipt	23/12/2010	14		Gooseman, Mr Russell	Gardening Servi...	Cash		20.00	-465.00
Sales Receipt	28/12/2010	15		Gooseman, Mr Russell	Gardening Servi...	Cash		65.00	-530.00
Sales Receipt	30/12/2010	16		Gorgeous, Mr Doug	Gardening Servi...	Cash		55.00	-585.00

**Jewel Gardening**  
**General Ledger - Year-end**

As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Sales Receipt	21/01/2011	18		Gondolia, Mr	Gardening Servi...	Cash		75.00	-660.00
Sales Receipt	31/01/2011	19		Hawk, Mrs Kitty	Gardening Servi...	Undeposited Funds		125.00	-785.00
Sales Receipt	14/02/2011	20		Pacioli, Mr & Mrs	Gardening Servi...	Undeposited Funds		140.00	-925.00
Sales Receipt	17/02/2011	21		Gorgeous, Mr Doug	Gardening Servi...	Undeposited Funds		120.00	-1,045.00
Sales Receipt	28/02/2011	22		Gondolia, Mr	Gardening Servi...	Cash		85.00	-1,130.00
Sales Receipt	18/03/2011	25		Meadows, Crystal	Gardening Servi...	Undeposited Funds		300.00	-1,430.00
Sales Receipt	23/03/2011	26		Meadows, Crystal	Gardening Servi...	Cash		75.00	-1,505.00
Sales Receipt	31/03/2011	28		Meadows, Crystal	Gardening Servi...	Cash		120.00	-1,625.00
Invoice	07/04/2011	1001		Pacioli, Mr & Mrs	Gardening Servi...	Accounts Receivable		150.00	-1,775.00
Sales Receipt	15/04/2011	29		Stockman, Tony	Gardening Servi...	Cash		175.00	-1,950.00
Invoice	17/04/2011	1002		Clippit, Sir Reginald	Gardening Servi...	Accounts Receivable		125.00	-2,075.00
Invoice	29/04/2011	1004		Pacioli, Mr & Mrs	Gardening Servi...	Accounts Receivable		200.00	-2,275.00
Credit Note	06/05/2011	101		Pacioli, Mr & Mrs	Gardening Servi...	Accounts Receivable	40.00		-2,235.00
Sales Receipt	26/05/2011	30		Confetti, Dolly	Gardening Servi...	Undeposited Funds		120.00	-2,355.00
Invoice	05/06/2011	1008		Clippit, Sir Reginald	Gardening Servi...	Accounts Receivable		300.00	-2,655.00
Credit Note	11/06/2011	103		Clippit, Sir Reginald	Gardening Servi...	Accounts Receivable	60.00		-2,595.00
Invoice	16/06/2011	1009		Hawk, Mrs Kitty	Gardening Servi...	Accounts Receivable		230.00	-2,825.00
Sales Receipt	24/06/2011	32		Gondolia, Mr	Gardening Servi...	Cash		120.00	-2,945.00
Invoice	05/07/2011	1010		Shoestring Interiors	Gardening Servi...	Accounts Receivable		350.00	-3,295.00
Sales Receipt	12/07/2011	33		Gooseman, Mr Russell	Gardening Servi...	Cash		160.00	-3,455.00
Invoice	13/07/2011	1011		Clippit, Sir Reginald	Gardening Servi...	Accounts Receivable		110.00	-3,565.00
Invoice	31/07/2011	1013		Pacioli, Mr & Mrs	Gardening Servi...	Accounts Receivable		350.00	-3,915.00
Sales Receipt	20/08/2011	34		Stockman, Tony	Gardening Servi...	Cash		120.00	-4,035.00
Sales Receipt	20/09/2011	36		Gondolia, Mr	Gardening Servi...	Cash		83.33	-4,118.33
Total Sales - Gardening Sales							100.00	4,218.33	-4,118.33
<b>Sales - Contract Work</b>									0.00
Invoice	22/07/2011	1012		Bath Lane Residents Home	Contract Work	Accounts Receivable		1,500.00	-1,500.00
Invoice	29/08/2011	1017		Bath Lane Residents Home	Contract Work - ...	Accounts Receivable		1,500.00	-3,000.00
Invoice	04/09/2011	1018		Bath Lane Residents Home	Contract Work - ...	Accounts Receivable		1,500.00	-4,500.00
Total Sales - Contract Work							0.00	4,500.00	-4,500.00
Total Sales							100.00	10,260.00	-10,160.00
<b>Resold Goods</b>									0.00
Invoice	29/04/2011	1004		Pacioli, Mr & Mrs	Recharged Goods	Accounts Receivable		35.00	-35.00
Invoice	27/05/2011	1006		Gorgeous, Mr Doug	Recharged Goods	Accounts Receivable		59.99	-94.99
Invoice	30/05/2011	1007		Pacioli, Mr & Mrs	Recharged Goods	Accounts Receivable		75.00	-169.99

**Jewel Gardening**  
**General Ledger - Year-end**  
As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Invoice	31/07/2011	1013		Pacioli, Mr & Mrs	Recharged Goods	Accounts Receivable		29.79	-199.78
Invoice	20/08/2011	1015		Albert Daly Ltd	Recharged Goods	Accounts Receivable		85.00	-284.78
Credit Note	21/08/2011	104		Albert Daly Ltd	Recharged Goods	Accounts Receivable	1.67		-283.11
Invoice	25/08/2011	1016		Albert Daly Ltd	Recharged Goods	Accounts Receivable		343.50	-626.61
Sales Receipt	16/09/2011	35		McDonald, Gerald	Recharged Goods	Cash		60.00	-686.61
Total Resold Goods							1.67	688.28	-686.61
<b>Other Income</b>									0.00
<b>Interest</b>									0.00
Deposit	31/03/2011			Esemee Bank	tx-80	Bank		2.00	-2.00
Deposit	30/06/2011			Esemee Bank	tx-124	Bank		5.56	-7.56
Deposit	30/09/2011			Esemee Bank	tx-174	Bank		6.21	-13.77
Total Interest							0.00	13.77	-13.77
Total Other Income							0.00	13.77	-13.77
<b>Cost of Service</b>									0.00
<b>Workwear &amp; Materials</b>									0.00
Cheque	01/11/2010	11		Cloudsley Gardening Supplie...	tx-16	Cash	12.60		12.60
Cheque	20/12/2010	19		Cloudsley Gardening Supplie...	tx-36	Cash	2.60		15.20
Cheque	26/01/2011	100001		Cloudsley Stores	tx-48	Bank	64.21		79.41
Cheque	10/02/2011	100003		Cloudsley Stores	tx-53	Bank	25.87		105.28
Cheque	20/02/2011	31		Jucko's Store	tx-68	Cash	3.60		108.88
Cheque	12/03/2011	DCard		Jucko's Store	tx-68	Bank	13.60		122.48
Cheque	20/04/2011	100004		Cloudsley Stores	tx-88	Bank	56.80		179.28
Deposit	25/06/2011			Cloudsley Stores	refund	Bank		10.40	168.88
Cheque	21/07/2011	100007		Cloudsley Stores	tx-133	Bank	63.25		232.13
Total Workwear & Materials							242.53	10.40	232.13
<b>Discounts</b>									0.00
Credit Note	17/05/2011	102		Gorgeous, Mr Doug	Discount	Accounts Receivable	15.00		15.00
Total Discounts							15.00	0.00	15.00
<b>Equipment Hire</b>									0.00
Bill	10/07/2011	537241		Holkham Mower Hire	tx-128	Accounts Payable	335.00		335.00
Bill	10/08/2011	537366		Holkham Mower Hire	tx-144	Accounts Payable	335.00		670.00
Credit	22/09/2011	55223		Holkham Mower Hire	tx-171	Accounts Payable		335.00	335.00

**Jewel Gardening**  
**General Ledger - Year-end**  
As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total Equipment Hire							670.00	335.00	335.00
<b>Waste Disposal</b>									0.00
Bill	26/07/2011	25336		Cloudsley Waste Disposal Ltd	tx-138	Accounts Payable	250.00		250.00
Bill	11/09/2011	25443		Cloudsley Waste Disposal Ltd	tx-165	Accounts Payable	1,300.00		1,550.00
Total Waste Disposal							1,550.00	0.00	1,550.00
<b>Labour costs</b>									0.00
Cheque	31/08/2011	100009		Bastewell, Pete	tx-161	Bank	350.00		350.00
Cheque	29/09/2011	IB		Bastewell, Pete	tx-173	Bank	650.00		1,000.00
Total Labour costs							1,000.00	0.00	1,000.00
Total Cost of Service							3,477.53	345.40	3,132.13
<b>Customer Expenses</b>									0.00
Cheque	26/04/2011	41		Jucko's Store	tx-92	Cash	35.00		35.00
Cheque	07/05/2011	36		Gardener's Grotto	tx-97	Cash	59.99		94.99
Cheque	01/06/2011	DCard		Antiques of Cloudsley	tx-110	Bank	60.00		154.99
Cheque	26/07/2011	51		Jucko's Store	tx-137	Cash	35.42		190.41
Cheque	07/08/2011	46		Gardener's Grotto	tx-142	Cash	57.25		247.66
Cheque	24/08/2011	53		Colin's Concrete	tx-155	Cash	40.00		287.66
Total Customer Expenses							287.66	0.00	287.66
<b>Promotion</b>									0.00
Cheque	18/10/2010	9		Gardener's Grotto	tx-10	Cash	25.00		25.00
Cheque	08/12/2010	14		Gardener's Grotto	tx-30	Cash	25.00		50.00
Cheque	05/02/2011	100002		Cloudsley Evening Chronical	tx-51	Bank	99.88		149.88
Cheque	16/03/2011	33		Gardener's Grotto	tx-71	Cash	75.00		224.88
Cheque	03/05/2011	DCard		Cloudsley Evening Chronical	tx-95	Bank	99.88		324.76
Cheque	09/05/2011	37		Gardener's Grotto	tx-98	Cash	75.00		399.76
Cheque	29/05/2011	43		Gardener's Grotto	tx-108	Cash	75.00		474.76
Cheque	05/08/2011	DCard		Cloudsley Evening Chronical	tx-141	Bank	83.23		557.99
Cheque	10/08/2011	47		Gardener's Grotto	tx-143	Cash	20.83		578.82
Total Promotion							578.82	0.00	578.82
<b>Administration</b>									0.00
<b>Office Costs</b>									0.00
Telephone & communications									0.00

**Jewel Gardening**  
**General Ledger - Year-end**  
As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Cheque	30/12/2010	24		Blue Comms	tx-40	Cash	5.00		5.00
Bill	20/09/2011	F-01556...		Fatfone	business 50%	Accounts Payable	28.75		33.75
General Journal	30/09/2011		*	Fatfone	accrued to m/e	Telephone	9.58		43.33
Total Telephone & communications							43.33	0.00	43.33
<b>Printing</b>									
Cheque	08/06/2011	DCard		CatnipPrint	tx-113	Bank	6.32		6.32
Total Printing							6.32	0.00	6.32
<b>Stationery</b>									
Cheque	02/10/2010	3		Stationers of Desperation	tx-2	Cash	12.75		12.75
Cheque	15/10/2010	7		Stationers of Desperation	tx-8	Cash	5.75		18.50
Cheque	14/11/2010	13		Stationers of Desperation	tx-22	Cash	4.50		23.00
Cheque	03/12/2010	21		Stationers of Desperation	tx-28	Cash	24.99		47.99
Cheque	07/02/2011	27		Stationers of Desperation	tx-52	Cash	1.60		49.59
Total Stationery							49.59	0.00	49.59
<b>Postage</b>									
Cheque	26/02/2011	DCard		Mail Room	tx-62	Bank	17.00		17.00
Cheque	24/05/2011	DCard		Mail Room	tx-104	Bank	12.75		29.75
Total Postage							29.75	0.00	29.75
<b>Office Costs - Other</b>									
Bill	30/08/2011	2322		Mad Professor Computers Ltd	tx-160	Accounts Payable	125.00		125.00
Total Office Costs - Other							125.00	0.00	125.00
Total Office Costs							253.99	0.00	253.99
<b>Reference &amp; Subscriptions</b>									
Cheque	29/10/2010	12		Cloudsley Newsagents	tx-15	Cash	3.50		3.50
Cheque	18/12/2010	20		Cloudsley Newsagents	tx-35	Cash	2.75		6.25
Cheque	26/01/2011	100001		Cloudsley Stores	tx-48	Bank	11.99		18.24
Cheque	21/03/2011	DCard		Southwest Exhibition	tx-75	Bank	25.00		43.24
Total Reference & Subscriptions							43.24	0.00	43.24
<b>Insurance</b>									
Cheque	29/08/2011	DCard		Sardonic Insurance	tx-158	Bank	172.00		172.00
General Journal	30/09/2011		*		14.33 x 11 mont...	Prepayments		157.67	14.33

**Jewel Gardening**  
**General Ledger - Year-end**

As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total Insurance							172.00	157.67	14.33
Total Administration							469.23	157.67	311.56
<b>Travel costs</b>									0.00
<b>Subsistance</b>									0.00
Cheque	17/02/2011	Dcard		Rockwater Cafe	tx-57	Bank	5.50		5.50
Total Subsistance							5.50	0.00	5.50
<b>Entertainment</b>									0.00
Cheque	18/03/2011	34		The Kings Head	tx-72	Cash	12.65		12.65
Cheque	21/06/2011	44		The Red Lion	tx-119	Cash	22.90		35.55
Cheque	14/09/2011	54		The Red Lion	tx-119	Cash	20.55		56.10
Total Entertainment							56.10	0.00	56.10
<b>Travel</b>									0.00
Cheque	06/10/2010	1		Cloudsley Bus Co.	tx-5	Cash	12.00		12.00
Cheque	17/10/2010	8		Cloudsley Bus Co.	tx-9	Cash	12.00		24.00
Cheque	26/10/2010	2		Cloudsley Bus Co.	tx-13	Cash	12.00		36.00
Cheque	11/11/2010	10		Cloudsley Bus Co.	tx-20	Cash	12.00		48.00
Cheque	24/11/2010	15		Cloudsley Bus Co.	tx-25	Cash	12.00		60.00
Cheque	05/12/2010	22		Cloudsley Bus Co.	tx-29	Cash	12.00		72.00
Cheque	13/12/2010	23		Cloudsley Bus Co.	tx-33	Cash	12.00		84.00
Cheque	02/01/2011	Dcard		Rail ticket	tx-64	Bank	36.00		120.00
Cheque	11/01/2011	25		Cloudsley Bus Co.	tx-42	Cash	12.00		132.00
Cheque	19/01/2011	26		Cloudsley Bus Co.	tx-45	Cash	12.00		144.00
Cheque	05/03/2011	32		Cloudsley Bus Co.	tx-65	Cash	12.00		156.00
Cheque	26/04/2011	35		Cloudsley Bus Co.	tx-91	Cash	12.00		168.00
Cheque	18/06/2011	42		Cloudsley Bus Co.	tx-117	Cash	12.00		180.00
Cheque	25/07/2011	45		Cloudsley Bus Co.	tx-136	Cash	12.00		192.00
Cheque	05/09/2011	52		Cloudsley Bus Co.	tx-163	Cash	12.00		204.00
Total Travel							204.00	0.00	204.00
<b>Parking</b>									0.00
Cheque	05/10/2010	4		Cloudsley Town Council	tx-4	Cash	6.00		6.00
Cheque	11/10/2010	5		Cloudsley Town Council	tx-7	Cash	6.00		12.00
Cheque	24/10/2010	6		Cloudsley Town Council	tx-12	Cash	6.00		18.00
Cheque	21/11/2010	16		Cloudsley Town Council	tx-24	Cash	6.00		24.00

**Jewel Gardening**  
**General Ledger - Year-end**  
As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Cheque	01/12/2010	17		Cloudsley Town Council	tx-27	Cash	6.00		30.00
Cheque	11/12/2010	18		Cloudsley Town Council	tx-32	Cash	6.00		36.00
Cheque	16/01/2011	28		Cloudsley Town Council	tx-44	Cash	6.00		42.00
Cheque	25/01/2011	29		Cloudsley Town Council	tx-47	Cash	6.00		48.00
Cheque	14/02/2011	30		Cloudsley Town Council	tx-54	Cash	6.00		54.00
Cheque	10/04/2011	38		Cloudsley Town Council	tx-83	Cash	6.00		60.00
Cheque	20/05/2011	39		Cloudsley Town Council	tx-103	Cash	6.00		66.00
Cheque	20/06/2011	40		Cloudsley Town Council	tx-118	Cash	6.00		72.00
Cheque	08/07/2011	48		Cloudsley Town Council	tx-127	Cash	6.30		78.30
Cheque	16/08/2011	49		Cloudsley Town Council	tx-148	Cash	6.30		84.60
Cheque	09/09/2011	50		Cloudsley Town Council	tx-164	Cash	6.30		90.90
Total Parking							90.90	0.00	90.90
Total Travel costs							356.50	0.00	356.50
<b>Finance Costs</b>									0.00
<b>Book-keeping</b>									0.00
General Journal	30/09/2011		*		y/e 9/11	Book-keeping	100.00		100.00
Total Book-keeping							100.00	0.00	100.00
<b>Bank Charges</b>									0.00
Cheque	31/03/2011			Esemee Bank	tx-81	Bank	23.90		23.90
Cheque	30/06/2011			Esemee Bank	tx-125	Bank	28.10		52.00
Cheque	30/09/2011			Esemee Bank	tx-175	Bank	24.95		76.95
Total Bank Charges							76.95	0.00	76.95
<b>Accountancy</b>									0.00
General Journal	30/09/2011		*		Accrued y/e 9/11	Accountancy	100.00		100.00
Total Accountancy							100.00	0.00	100.00
Total Finance Costs							276.95	0.00	276.95
<b>Depreciation (P/L)</b>									0.00
General Journal	30/09/2011		*		Dpn for year	Depreciation (BS)	575.00		575.00
Total Depreciation (P/L)							575.00	0.00	575.00
<b>Bad Debts</b>									0.00
General Journal	30/09/2011	1	*	HMRC VAT	bad debt	Accounts Receivable	343.50		343.50

**Jewel Gardening**  
**General Ledger - Year-end**  
 As of 30 September 2011

Type	Date	Num	Adj	Name	Memo	Split	Debit	Credit	Balance
Total Bad Debts							343.50	0.00	343.50
<b>TOTAL</b>							<b>35,456.69</b>	<b>35,456.69</b>	<b>0.00</b>