

Jewel Gardening
Trial Balance adjusted for Year-end
 October 2010 through September 2011

	Unadjusted Balance		Adjustments		Adjusted Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Bank	2,589.42				2,589.42	
Cash	234.17				234.17	
Accounts Receivable	2,617.16			412.20	2,204.96	
Prepayments			157.67		157.67	
Undeposited Funds	0.00				0.00	
Fixed Assets - Cost	2,300.00				2,300.00	
Depreciation (BS)				575.00		575.00
Accounts Payable		4,464.00				4,464.00
Accruals:Telephone				9.58		9.58
Accruals:Book-keeping				100.00		100.00
Accruals:Accountancy				100.00		100.00
VAT Liability		342.58	68.70			273.88
Owners Drawings	3,034.50				3,034.50	
Sales:Sales - Design		731.67				731.67
Sales:Sales - Repairs		810.00				810.00
Sales:Sales - Gardening Sales		4,118.33				4,118.33
Sales:Sales - Contract Work		4,500.00				4,500.00
Resold Goods		686.61				686.61
Other Income:Interest		13.77				13.77
Cost of Service:Workwear & Materials	232.13				232.13	
Cost of Service:Discounts	15.00				15.00	
Cost of Service:Equipment Hire	335.00				335.00	
Cost of Service:Waste Disposal	1,550.00				1,550.00	
Cost of Service:Labour costs	1,000.00				1,000.00	
Customer Expenses	287.66				287.66	
Promotion	578.82				578.82	
Administration:Office Costs	125.00				125.00	
Administration:Office Costs:Telephone & commu...	33.75		9.58		43.33	
Administration:Office Costs:Printing	6.32				6.32	
Administration:Office Costs:Stationery	49.59				49.59	
Administration:Office Costs:Postage	29.75				29.75	
Administration:Reference & Subscriptions	43.24				43.24	
Administration:Insurance	172.00			157.67	14.33	
Travel costs:Subsistance	5.50				5.50	

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Travel costs:Entertainment	56.10				56.10	
Travel costs:Travel	204.00				204.00	
Travel costs:Parking	90.90				90.90	
Finance Costs:Book-keeping			100.00		100.00	
Finance Costs:Bank Charges	76.95				76.95	
Finance Costs:Accountancy			100.00		100.00	
Depreciation (P/L)			575.00		575.00	
Bad Debts			343.50		343.50	
TOTAL	15,666.96	15,666.96	1,354.45	1,354.45	16,382.84	16,382.84