



Year-end adjustments

30 September 2011

|    |                              | 1              | 2                | 3             | 4     | 5      |
|----|------------------------------|----------------|------------------|---------------|-------|--------|
| 1  |                              |                |                  |               |       |        |
| 2  | <u>Prepayments</u>           |                |                  |               |       |        |
| 3  |                              |                |                  |               |       |        |
| 4  | Sardonic Insurance plc       |                |                  |               |       |        |
| 5  |                              |                |                  |               |       |        |
| 6  | From: 30/08/2011             | 172.00         | = 14.33          | x 11 months = |       | 157.67 |
| 7  | To: 28/08/2012               | 12.00          |                  |               |       |        |
| 8  |                              |                |                  |               |       |        |
| 10 |                              |                |                  |               |       |        |
| 11 | <u>Accruals</u>              |                |                  |               |       |        |
| 12 |                              |                |                  |               |       |        |
| 13 | Fatfone mobile phone         |                |                  |               |       |        |
| 14 | - Last monthly bill          | 57.50          | = 1.92           | x10 days=     | 19.17 |        |
| 15 | From: 20/09/2011             | 30.00          |                  |               |       |        |
| 16 | To: 30/09/2011               |                | Apportionment @  | 50% =         |       | 9.58   |
| 17 |                              |                |                  |               |       |        |
| 18 |                              |                |                  |               |       |        |
| 19 | Accountancy                  | as advised y/e |                  | 30/09/11      |       | 100.00 |
| 20 |                              |                |                  |               |       |        |
| 21 | Book-keeping                 | as advised y/e |                  | 30/09/11      |       | 100.00 |
| 22 |                              |                |                  |               |       |        |
| 23 |                              |                |                  |               |       |        |
| 24 | <u>Depreciation</u>          |                |                  |               |       |        |
| 25 |                              |                | <u>Machinery</u> |               |       |        |
| 26 |                              |                |                  |               |       |        |
| 27 | Cost brought forward         |                | 0.00             |               |       |        |
| 28 |                              |                |                  |               |       |        |
| 29 | Additions                    |                |                  |               |       |        |
| 30 | 17/08/2011 S Mower           | 2,300.00       |                  |               |       |        |
| 31 |                              |                |                  |               |       |        |
| 32 | Total additions              |                | 2300.00          |               |       |        |
| 33 | Cost carried forward         |                | 2300.00          |               |       |        |
| 34 |                              |                |                  |               |       |        |
| 35 | Depreciation brought forward |                | 0.00             |               |       |        |
| 36 |                              |                |                  |               |       |        |
| 37 | Depreciation in year         |                |                  |               |       |        |
| 38 | S Mower 25%                  | 575.00         |                  |               |       |        |
| 39 |                              |                |                  |               |       |        |
| 40 | Total depreciation           |                | 575.00           |               |       |        |
| 41 | Depreciation carried forward |                | 575.00           |               |       |        |
| 42 |                              |                |                  |               |       |        |
| 43 | Net Fixed Assets             |                | 1725.00          |               |       |        |
| 44 |                              |                |                  |               |       |        |
| 45 |                              |                |                  |               |       |        |



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|    | 1                          | 2             | 3             | 4         | 5 |
|----|----------------------------|---------------|---------------|-----------|---|
|    | Dr                         | Cr            |               | Memo      |   |
| 1  |                            |               |               |           |   |
| 2  | <u>Adjustment Journals</u> |               |               |           |   |
| 3  |                            |               |               |           |   |
| 4  | Prepayments                | 157.67        |               | Sardonic  |   |
| 5  | Insurance                  |               | 157.67        |           |   |
| 6  |                            |               |               |           |   |
| 7  |                            |               |               |           |   |
| 8  | Accountancy                | 100.00        |               |           |   |
| 10 | Accruals                   |               | 100.00        |           |   |
| 11 |                            |               |               |           |   |
| 12 |                            |               |               |           |   |
| 13 | Book-keeping               | 100.00        |               |           |   |
| 14 | Accruals                   |               | 100.00        |           |   |
| 15 |                            |               |               |           |   |
| 16 |                            |               |               |           |   |
| 17 | Telephone                  | 9.58          |               | fatfone m |   |
| 18 | Accruals                   |               | 9.58          |           |   |
| 19 |                            |               |               |           |   |
| 20 |                            |               |               |           |   |
| 21 | Depn - P&L                 | 575.00        |               |           |   |
| 22 | Depn - Balance sht         |               | 575.00        |           |   |
| 23 |                            |               |               |           |   |
| 24 |                            | <u>942.25</u> | <u>942.25</u> |           |   |
| 25 |                            |               |               |           |   |
| 26 |                            |               |               |           |   |
| 27 |                            |               |               |           |   |
| 28 |                            |               |               |           |   |
| 29 |                            |               |               |           |   |
| 30 |                            |               |               |           |   |
| 31 |                            |               |               |           |   |
| 32 |                            |               |               |           |   |
| 33 |                            |               |               |           |   |
| 34 |                            |               |               |           |   |
| 35 |                            |               |               |           |   |
| 36 |                            |               |               |           |   |
| 37 |                            |               |               |           |   |
| 38 |                            |               |               |           |   |
| 39 |                            |               |               |           |   |
| 40 |                            |               |               |           |   |
| 41 |                            |               |               |           |   |
| 42 |                            |               |               |           |   |
| 43 |                            |               |               |           |   |
| 44 |                            |               |               |           |   |
| 45 |                            |               |               |           |   |