

UK GAAP Co Ltd
FRS 102 Compliant Trial Balance

Description	31.12.2015	31.12.2014
Sales	(7,317,790.90)	(6,486,634.52)
Opening stock	1,001,509.66	312,222.14
Purchases	4,551,191.53	4,539,308.29
Closing stock	(1,201,301.22)	(1,001,509.66)
Rates and water	228,169.25	138,442.50
Insurance	34,742.61	38,677.22
Light and heat	10,990.90	14,073.22
Repairs to property	34,030.97	15,990.00
Directors' salaries		
Smith Mr J	130,600.02	343,099.99
Smith Mrs J	130,600.02	343,099.99
Directors' social security		
Smith Mr J	18,477.98	62,278.77
Smith Mrs J	18,477.98	62,278.77
Directors' pensions		
Smith Mr J	24,000.00	45,389.89
Smith Mrs J	24,000.00	45,389.90
Wages	610,518.83	481,052.09
Pensions	3,554.47	2,277.79
Hire of plant and machinery	1,995.02	2,276.36
Other operating leases	17,363.07	14,545.87
Telephone	17,410.25	14,798.52
Post and stationery	40,020.13	48,112.63
Advertising	28,986.18	6,852.04
Travelling	83,112.27	46,111.28
Motor expenses	25,960.81	39,454.89
Sundry expenses	9,928.66	24,834.07
Accountancy	15,280.00	20,552.00
Legal fees	6,002.19	28,903.30
Auditors' remuneration	6,000.00	6,000.00
Entertainment	18,358.71	6,836.59
Promotions and exhibitions	46,684.79	47,490.27
Bank charges	11,509.54	21,257.52
Amort of goodwill disallowed	25,000.00	25,000.00
Depn of freehold property	1,960.00	1,960.00
Depn of plant & machinery	11,108.95	14,442.72
Depn of fixtures & fittings	6,865.43	14,004.00
Depn of motor vehicles	22,207.06	28,380.00
Depn of computer equipment	28,262.06	12,410.00
Profit/loss motor vehicles	550.47	9,225.00
Amounts w/o invs	10,000.00	(25,000.00)
Bank interest	92,125.24	52,586.43
Bank loan interest	14,896.68	8,370.17
Hire purchase	7,556.02	5,259.29
Tax	216,552.61	195,250.85
Goodwill Cost/valuation b/f	125,000.00	125,000.00
Goodwill Amortisation b/f	(50,000.00)	(25,000.00)
Goodwill Charge for year	(25,000.00)	(25,000.00)
Freehold prop Cost/valuation b	138,000.00	
Freehold prop Additions		125,000.00
Freehold prop Revaluations		13,000.00
Freehold prop Depreciation b/f	(1,960.00)	
Freehold prop Charge for year	(1,960.00)	(1,960.00)
Plant & machin Cost/valuation	22,574.50	22,305.00
Plant & machin Additions	3,900.00	269.50
Plant & machin Depreciation b/	(17,842.23)	(16,265.00)
Plant & machin Charge for year	(1,492.40)	(1,577.43)
Plant & machin HP/FL cost/valu	80,915.81	69,459.56

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Plant & machin HP/FL additions		11,456.25
Plant & machin HP/FL depreciat	(31,195.00)	(18,329.56)
Plant & machin HP/FL charge fo	(9,616.60)	(12,865.29)
Fixtures & fittings Cost/valua	100,818.51	92,933.91
Fixtures & fittings Additions	1,283.99	7,884.60
Fixtures & fittings Depreciati	(58,806.87)	(44,802.87)
Fixtures & fittings Charge for	(6,865.43)	(14,004.00)
Motor vehicles HP/FL cost/valu	120,094.60	75,499.00
Motor vehicles HP/FL additions	44,902.40	93,794.60
Motor vehicles HP/FL disposals	(30,400.00)	(49,199.00)
Motor vehicles HP/FL depreciat	(34,955.00)	(35,049.00)
Motor vehicles HP/FL charge fo	(22,207.06)	(28,380.00)
Motor vehicles HP/FL eliminate	12,354.12	28,474.00
Computer equipmt Cost/valuatio	83,356.45	83,356.10
Computer equipmt Additions	6,121.00	
Computer equipmt Depreciation	(46,125.16)	(33,715.10)
Computer equipmt Charge for ye	(28,262.00)	(12,410.00)
Investment property Cost/valua	100,000.00	
Investment property Additions	120,000.00	75,000.00
Investment property Revaluatio		25,000.00
Investment property Impairment	(10,000.00)	
Stocks	1,201,301.22	1,001,509.66
Trade debtors	1,935,210.46	1,419,036.15
Prepayments	54,478.02	53,210.12
Bank account no. 1	(560,334.88)	(559,848.24)
VAT	106,851.06	28,933.54
Trade creditors	(881,200.27)	(719,667.72)
Tax	(216,552.61)	(194,218.93)
Social security and other tax	(26,012.55)	(268,224.58)
Accrued expenses	(118,766.60)	(68,485.00)
Bank loans	(7,611.22)	(14,610.97)
HP - gross - less than 1 yr	(75,022.47)	(145,067.69)
Ordinary share capital	(20,000.00)	(20,000.00)
Profit and loss reserves	(1,029,442.03)	(654,791.79)
Revaluation reserve b/f	(13,000.00)	
Revaluation reserve		(13,000.00)

Balance test	0.00	0.00
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