

Trial Balance

Demo Company (NZ) As at 31 October 2014

Account	Debit	Credit	YTD Debit	YTD Credit
Revenue				
Sales (200)		7,280		25,684
Expenses				
Advertising (400)	-		9,090	
Bank Fees (404)	-		30	
Cleaning (408)	-		104	
Consulting & Accounting (412)	49		147	
Entertainment (420)	-		47	
Freight & Courier (425)	100		100	
General Expenses (429)	113		186	
Light, Power, Heating (445)	94		683	
Motor Vehicle Expenses (449)	358		616	
Office Expenses (453)	52		190	
Printing & Stationery (461)	-		87	
Purchases (300)	730		2,035	
Rent (469)	1,027		3,082	
Repairs and Maintenance (473)	-		985	
Subscriptions (485)	13		1,286	
Telephone & Internet (489)	47		127	
Travel - National (493)	210		241	
Assets				
Accounts Receivable (610)	8,382		9,173	
Business Bank Account (090)		1,746	11,248	
Computer Equipment (720)	-			917
Office Equipment (710)	1,101		3,670	
Liabilities				
Accounts Payable (800)		2,657		7,429
GST (820)		508		1,066
Historical Adjustment (840)		-		4,131
Rounding (860)		-	-	
Unpaid Expense Claims (801)		86		116
Equity				
Retained Earnings (960)		-		3,782
Total	12,277	12,277	43,125	43,125