

Question 13 continued
City Bookshop

City Bookshop
Trial Balance
as at 31 January 2019

<i>Ledger Account Title</i>	Debit	Credit
Cash at Bank	8,900	
Loan from Bank		9,000
Office Equipment	800	
GST Credits	80	
Accounts Payable		780
Motor Vehicle	7,000	
Capital		7,000
	\$16,780	\$16,780

Question 14
Jeeves Car Detailing Service

General Ledger

Cash at Bank

2019		2019	
Dec 9	Loan	Dec 31	Accounts Payable
	6,000		1,000

Loan from Bank

		2019	
		Dec 9	Bank
			6,000

Motor Vehicle

2019			
Dec 12	Accounts Payable	8,900	

GST Credits

2019			
Dec 12	Accounts Payable	890	

Question 14 continued
Jeeves Car Detailing Service

General Ledger

Accounts Payable

2019			2019	
Dec 31	Bank	1,000	Dec 12	Motor Vehicle/GST 9,790

Office Equipment

2019				
Dec 18	Capital	5,000		

Capital

			2019	
			Dec 18	Office Equipment 5,000

Jeeves Car Detailing Service
Trial Balance
as at 31 December 2019

<i>Ledger Account Title</i>	Debit	Credit
Cash at Bank	5,000	
Loan from Bank		6,000
Motor Vehicle	8,900	
GST Credits	890	
Accounts Payable		8,790
Office Equipment	5,000	
Capital		5,000
	\$19,790	\$19,790

Question 15
Bed Factory

General Ledger

Cash at Bank

2018			2018		
Mar 14	Capital	5,000	Mar 21	Office Equipment/GST	3,080
18	Loan	3,000	31	Accounts Payable	700

Office Equipment

2018					
Mar 21	Bank	2,800			

GST Credits

2018					
Mar 21	Bank	280			
26	Accounts Payable	90			

Office Furniture

2018					
Mar 26	Accounts Payable	900			

Accounts Payable

2018			2018		
Mar 31	Bank	700	Mar 26	Office Furniture/GST	990

Loan from Bank

			2018		
			Mar 18	Bank	3,000

Capital

			2018		
			Mar 14	Bank	5,000

Question 15 continued
Bed Factory

Bed Factory
Trial Balance
as at 31 March 2018

<i>Ledger Account Title</i>	Debit	Credit
Cash at Bank	4,220	
Loan from Bank		3,000
Office Equipment	2,800	
GST Credits	370	
Office Furniture	900	
Accounts Payable		290
Capital		5,000
	\$8,290	\$8,290

Question 16
Modern Brides

General Ledger

Cash at Bank

2019		2019	
Apr 6	Capital	Apr 28	Motor Vehicle/GST
	17,300		16,170
21	Loan	30	Accounts Payable
	5,000		300

Office Equipment

2019			
Apr 14	Accounts Payable		
	2,700		

Accounts Payable

2019		2019	
Apr 30	Bank	Apr 14	Office Equipment/GST
	300		2,970

GST Credits

2019			
Apr 14	Accounts Payable		
	270		
28	Bank		
	1,470		

Question 16 continued
Modern Brides

General Ledger

Motor Vehicle

2019			
Apr 28	Bank	14,700	

Loan from Bank

2019			
Apr 21	Bank		5,000

Capital

2019			
Apr 6	Bank		17,300

Bridal Wear Shop
Trial Balance
as at 30 April 2019

<i>Ledger Account Title</i>	Debit	Credit
Cash at Bank	5,830	
Office Equipment	2,700	
Accounts Payable		2,670
GST Credits	1,740	
Motor Vehicle	14,700	
Loan from Bank		5,000
Capital		17,300
	\$24,970	\$24,970