

- 1 The following information relates to the business of Nother Limited.

Trial Balance at 31 March 2014		
	Dr	Cr
	\$000	\$000
Share capital		1500
Factory premises at cost	1000	
Factory machinery at cost	280	
Provisions for depreciation:		
Premises		250
Machinery		140
Inventories at 1 April 2013:		
Raw materials	360	
Work in progress	210	
Finished goods	432	
Revenue		5054
Purchases of raw materials	1896	
Manufacturing wages	1250	
Factory expenses	780	
Administrative expenses	80	
Sales expenses	416	
Retained earnings		196
Trade receivables and payables	840	240
Provision for doubtful debts		36
Bank overdraft		144
Bad debts written off	<u>16</u>	
	<u>7560</u>	<u>7560</u>

Additional information

- 1 Inventories at 31 March 2014
- | | |
|------------------|---------|
| | \$ |
| Raw materials | 300 000 |
| Work in progress | 220 000 |
| Finished goods | 480 000 |
- 2 Other payables at 31 March 2014
- | | |
|---------------------|---------|
| | \$ |
| Factory expenses | 112 000 |
| Sales expenses | 56 000 |
| Manufacturing wages | 40 000 |
- 3 Prepayments at 31 March 2014
- | | |
|-------------------------|-------|
| | \$ |
| Administrative expenses | 8 000 |