

Aberdeen House Care Limited
Trial Balance
31 March 2022
Produced on 8 December 2023 at 10:04 AM

Nominal Code	Nominal Description	Current		Comparative	
		Debit	Credit	Debit	Credit
0010	Sales of goods		445,495.52		425,987.00
0650	Purchases	18,215.92		17,998.15	
0700	Direct costs	7,503.23		5,483.88	
1000	Wages and salaries	286,687.40		266,904.97	
1010	Social security costs	18,255.80		17,392.46	
1035	Agency staff	33,407.92		44,281.21	
1070	Staff pension costs defined contribution	3,953.70		5,380.87	
3065	Staff training	600.00		600.00	
3300	Rent	37,300.00		37,900.00	
3320	Rates	9,447.65		4,903.42	
3350	Light and heat	20,470.40		11,341.81	
3360	Repairs and maintenance	8,543.39		5,388.40	
3370	Insurance	10,044.23		7,784.96	
3410	Computer running costs	2,806.87		2,416.00	
3610	Legal and professional fees	11,168.44		1,900.24	
3630	Accountancy	8,850.00		4,710.00	
3700	Bank charges	476.00		358.31	
3720	Bad and doubtful debts			33,081.91	
3810	Printing and stationery	1,605.73		1,582.60	
3830	Advertising	1,227.66		712.80	
3840	Telephone	3,705.86		3,018.91	
3890	Sundry expenses	159.00		276.30	
3910	Depreciation	2,194.00		2,153.00	
4100	Government grants receivable and released				34,328.36
4310	Other interest received		146.99		
4521	Interest on overdue taxation			45.21	
4600	Corporation tax - current year			495.33	
4601	Corporation tax adjust re previous year		8,338.67		17,147.26
5001	Ordinary dividends final paid				
6040	Goodwill cost brought forward	302,500.00		302,500.00	
6050	Goodwill accumulated amortisation brought forward		302,500.00		302,500.00
6290	Plant and machinery cost brought forward	8,707.47		8,707.47	
6300	Plant and machinery accumulated depreciation brought forward		8,707.47		8,707.47
6320	Fixtures and fittings cost brought forward	49,619.95		49,619.95	
6321	Fixtures and fittings cost of additions	2,436.00			
6330	Fixtures and fittings accumulated depreciation brought forward		37,424.95		35,271.95
6331	Fixtures and fittings depreciation charge for period		2,194.00		2,153.00
6350	IT equipment cost brought forward	12,407.80		12,407.80	
6360	IT equipment accumulated depreciation brought forward		12,407.80		12,407.80
7100	Trade debtors	628.57		47,334.78	
7140	Bad debt provision				33,081.91

Nominal Code	Nominal Description	Current		Comparative	
		Debit	Credit	Debit	Credit
7280	Corporation tax repayable			17,390.46	
7310	Amounts owed by connected company - Wayside Property	14,980.00		14,980.00	
7320	Amounts owed by connected company - Trinity House Care	14,965.67		63,000.00	
7325	Amounts owed by connected company - Wayside Care	40,200.00		31,700.00	
7350	Prepayments shown on BS (use 7380 otherwise)	2,741.35		1,848.78	
7803	Bank current account 4	10,243.32		11,520.43	
7850	Petty cash account	350.00		350.00	
8000	Purchase ledger control account		2,842.23		1,599.60
8040	Sundry creditors		390.00		390.00
8060	Directors' current accounts MK/PK		16,769.09		16,769.09
8070	Wages and salaries control				9,001.39
8083	Amounts due to connected company - Aberdeen Proper		74,569.90		105,704.23
8084	Amounts due to connected company - Davlyn House		8,339.10		8,339.10
8085	Accruals included in creditors (use 9498 for separate line)		2,703.00		4,053.00
8150	Corporation tax payable				495.33
8170	PAYE control account		6,364.58		3,472.42
8175	Pension creditor				203.35
9500	Ordinary share capital class 1 brought forward		100.00		100.00
9900	Retained profit		17,110.03		15,758.15
		<u>946,403.33</u>	<u>946,403.33</u>	<u>1,037,470.41</u>	<u>1,037,470.41</u>
Net Profit\Breakeven			<u>4,657.98</u>		<u>0.00</u>