

Aberdeen House Care Limited
Nominal Ledger
31 March 2022
Produced on 22 December 2023 at 9:50 AM

0010 Sales of goods

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1433	Adjusted Trial Balance	4000 - Accomodation Fees	Journal	Journal		409,336.04
N4	31/3/22	1460	Adjusted Trial Balance	9999 - Mispostings - 2021 S/L Adjustment	Journal	Journal	2,406.86	
Jnl 4	31/3/22	1473	Journals N3	Sales Write Off = Prior Year Adjustment per JBG	Journal	Journal		33,081.91
Jnl 13	31/3/22	1502	Journals N3	Berridge not Deferred Income per JBG	Journal	Journal		3,693.45
Jnl 15	31/3/22	1506	Journals N3	Write off Bank Difference	Journal	Journal		1,790.98
Total:							2,406.86	447,902.38
Balance:								445,495.52

0650 Purchases

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1435	Adjusted Trial Balance	5000 - Purchases Food	Journal	Journal	18,215.92	
Total:							18,215.92	0.00
Balance:							18,215.92	

0700 Direct costs

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1436	Adjusted Trial Balance	5002 - Cleaning/Gardening Materials	Journal	Journal	7,503.23	
Total:							7,503.23	0.00
Balance:							7,503.23	

1000 Wages and salaries

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1417	Adjusted Trial Balance	2151 - Autopay	Journal	Journal		56.11
N4	31/3/22	1439	Adjusted Trial Balance	5160 - Gross Pay	Journal	Journal	296,931.30	
Jnl 6	31/3/22	1485	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal		10,187.79
Total:							296,931.30	10,243.90
Balance:							286,687.40	

1010 Social security costs

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1440	Adjusted Trial Balance	5161 - Employers NIC	Journal	Journal	19,097.82	
Jnl 6	31/3/22	1483	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal		642.02
Jnl 12	31/3/22	1499	Journals N3	Er's NIC Error	Journal	Journal		200.00
Total:							19,097.82	842.02
Balance:							18,255.80	

1035 Agency staff

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1454	Adjusted Trial Balance	7790 - Contract Hire	Journal	Journal	33,407.92	
Total:							33,407.92	0.00
Balance:							33,407.92	

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1070 Staff pension costs defined contribution

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1420	Adjusted Trial Balance	2230 - Employee Pension	Journal	Journal	3,724.50	
Jnl 6	31/3/22	1480	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal		171.90
Jnl 6	31/3/22	1481	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal	401.10	
Total:							4,125.60	171.90
Balance:							3,953.70	

3065 Staff training

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1457	Adjusted Trial Balance	7860 - Staff Training	Journal	Journal	600.00	
Total:							600.00	0.00
Balance:							600.00	

3300 Rent

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1441	Adjusted Trial Balance	7100 - Rent	Journal	Journal	37,300.00	
Total:							37,300.00	0.00
Balance:							37,300.00	

3320 Rates

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1442	Adjusted Trial Balance	7102 - Rates/Council Tax	Journal	Journal	5,322.32	
N4	31/3/22	1443	Adjusted Trial Balance	7103 - General Rates	Journal	Journal	3,310.68	
N4	31/3/22	1444	Adjusted Trial Balance	7105 - Office Rent Saffron Way	Journal	Journal	2,760.00	
Jnl 11	31/3/22	1497	Journals N3	Prepayments - Rates	Journal	Journal		1,945.35
Total:							11,393.00	1,945.35
Balance:							9,447.65	

3350 Light and heat

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1445	Adjusted Trial Balance	7200 - Electricity	Journal	Journal	7,812.23	
N4	31/3/22	1446	Adjusted Trial Balance	7201 - Gas	Journal	Journal	12,205.17	
Jnl 10	31/3/22	1493	Journals N3	Accruals - Electric	Journal	Journal	320.00	
Jnl 10	31/3/22	1494	Journals N3	Accruals - Gas	Journal	Journal	133.00	
Total:							20,470.40	0.00
Balance:							20,470.40	

3360 Repairs and maintenance

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1437	Adjusted Trial Balance	5004 - Pest Control	Journal	Journal	50.00	
N4	31/3/22	1438	Adjusted Trial Balance	5005 - Bedding & Linening	Journal	Journal	140.40	
N4	31/3/22	1456	Adjusted Trial Balance	7800 - Repairs and Renewals	Journal	Journal	10,381.49	

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3360 Repairs and maintenance

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
Jnl 2	31/3/22	1469	Journals N3	Dishwasher to Capitalise	Journal	Journal		2,436.00
Jnl 3	31/3/22	1471	Journals N3	EPC Repairs	Journal	Journal	468.00	
Jnl 5	31/3/22	1477	Journals N3	Items Not on Statements - Repairs	Journal	Journal		60.50
Total:							11,039.89	2,496.50
Balance:							8,543.39	

3370 Insurance

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1448	Adjusted Trial Balance	7400 - Insurance	Journal	Journal	3,449.46	
N4	31/3/22	1459	Adjusted Trial Balance	8204 - Insurance	Journal	Journal	6,594.77	
Total:							10,044.23	0.00
Balance:							10,044.23	

3410 Computer running costs

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1453	Adjusted Trial Balance	7680 - Computer Expenses	Journal	Journal	2,806.87	
Total:							2,806.87	0.00
Balance:							2,806.87	

3610 Legal and professional fees

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1451	Adjusted Trial Balance	7600 - Legal, Prof & Reg'n Fees	Journal	Journal	5,537.50	
Jnl 3	31/3/22	1470	Journals N3	EPC Repairs	Journal	Journal		468.00
Jnl 11	31/3/22	1498	Journals N3	Prepayments - CQC	Journal	Journal		796.00
Jnl 16	31/3/22	1509	Journals N3	R&D Adjustments	Journal	Journal	6,747.95	
	31/3/22	1512		Adjustment re R&D commission amount	AJT	Adjusting	146.99	
Total:							12,432.44	1,264.00
Balance:							11,168.44	

3630 Accountancy

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1452	Adjusted Trial Balance	7601 - Audit & Accountancy	Journal	Journal	7,200.00	
Jnl 8	31/3/22	1489	Journals N3	Property Co Accountancy Bill	Journal	Journal		600.00
Jnl 10	31/3/22	1495	Journals N3	Accruals - Accounts	Journal	Journal	2,250.00	
Total:							9,450.00	600.00
Balance:							8,850.00	

3700 Bank charges

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1458	Adjusted Trial Balance	7901 - Bank Charges & O/D Fees	Journal	Journal	500.85	
N4	31/3/22	1462	Adjusted Trial Balance	9999 - Mispostings - 2021 P/L Adjustment	Journal	Journal		24.85

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Total:	500.85	24.85
Balance:	476.00	

3810 Printing and stationery

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1449	Adjusted Trial Balance	7500 - Printing & Stationery	Journal Journal	1,605.73	
Total:						1,605.73	0.00
Balance:						1,605.73	

3830 Advertising

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1455	Adjusted Trial Balance	7792 - Advertising	Journal Journal	1,227.66	
Total:						1,227.66	0.00
Balance:						1,227.66	

3840 Telephone

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1450	Adjusted Trial Balance	7502 - Telephone	Journal Journal	3,828.01	
N4	31/3/22	1461	Adjusted Trial Balance	9999 - Mispostings - 2021 P/L Adjustment	Journal Journal		122.15
Total:						3,828.01	122.15
Balance:						3,705.86	

3890 Sundry expenses

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1447	Adjusted Trial Balance	7301 - TV Licence	Journal Journal	159.00	
Total:						159.00	0.00
Balance:						159.00	

3910 Depreciation

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
Jnl 7	31/3/22	1486	Journals N3	Depreciation	Journal Journal	2,194.00	
Total:						2,194.00	0.00
Balance:						2,194.00	

4100 Government grants receivable and released

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1434	Adjusted Trial Balance	4903 - GRant	Journal Journal		18,485.85
Jnl 1	31/3/22	1467	Journals N3	Not Government Grants	Journal Journal	18,485.85	
Total:						18,485.85	18,485.85
Balance:						0.00	

4310 Other interest received

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
Jnl 1	31/3/22	1466	Journals N3	CT Refunded - Interest ?	Journal Journal		1,095.39
Jnl 16	31/3/22	1507	Journals N3	R&D Adjustments	Journal Journal	1,095.39	
	31/3/22	1513		Adjustment re R&D commission amount	AJT Adjusting		146.99

Total:	1,095.39	1,242.38
Balance:		146.99

4601 Corporation tax adjust re previous year

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1464	Adjusted Trial Balance	Write off of CT Payable in the 2021 ACcounts	Journal	Journal		495.33
Jnl 16	31/3/22	1508	Journals N3	R&D Adjustments	Journal	Journal		7,843.34
Total:							0.00	8,338.67
Balance:								8,338.67

5001 Ordinary dividends final paid

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1426	Adjusted Trial Balance	3008 - Dividend MK	Journal	Journal	6,125.00	
N4	31/3/22	1427	Adjusted Trial Balance	3009 - Dividend PK	Journal	Journal	6,125.00	
N4	31/3/22	1428	Adjusted Trial Balance	3010 - Dividend RK	Journal	Journal	6,125.00	
N4	31/3/22	1429	Adjusted Trial Balance	3012 - Dividend TK	Journal	Journal	6,125.00	
Jnl 14	31/3/22	1504	Journals N3	Dividends paid on behalf of Aberdeen Property	Journal	Journal		24,500.00
Total:							24,500.00	24,500.00
Balance:							0.00	

6040 Goodwill cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1400	Adjusted Trial Balance	0012 - Goodwill	Journal	Journal	302,500.00	
Total:							302,500.00	0.00
Balance:							302,500.00	

6050 Goodwill accumulated amortisation brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1407	Adjusted Trial Balance	0052 - Goodwill Depreciation	Journal	Journal		302,500.00
Total:							0.00	302,500.00
Balance:								302,500.00

6290 Plant and machinery cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1401	Adjusted Trial Balance	0020 - Plant and Machinery	Journal	Journal	8,707.47	
Total:							8,707.47	0.00
Balance:							8,707.47	

6300 Plant and machinery accumulated depreciation brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1402	Adjusted Trial Balance	0021 - Plant and Machinery Depreciation	Journal	Journal		8,707.47
Total:							0.00	8,707.47
Balance:								8,707.47

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6320 Fixtures and fittings cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1405	Adjusted Trial Balance	0040 - Furniture & Fixtures	Journal	Journal	49,619.95	
Total:							49,619.95	0.00
Balance:							49,619.95	

6321 Fixtures and fittings cost of additions

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
Jnl 2	31/3/22	1468	Journals N3	Dishwasher to Capitalise	Journal	Journal	2,436.00	
Total:							2,436.00	0.00
Balance:							2,436.00	

6330 Fixtures and fittings accumulated depreciation brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1406	Adjusted Trial Balance	0041 - Furniture & Fixtures Depreciation	Journal	Journal		37,424.95
Total:							0.00	37,424.95
Balance:								37,424.95

6331 Fixtures and fittings depreciation charge for period

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
Jnl 7	31/3/22	1487	Journals N3	Depreciation	Journal	Journal		2,194.00
Total:							0.00	2,194.00
Balance:								2,194.00

6350 IT equipment cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1403	Adjusted Trial Balance	0029 - Office Equipment	Journal	Journal	12,407.80	
Total:							12,407.80	0.00
Balance:							12,407.80	

6360 IT equipment accumulated depreciation brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1404	Adjusted Trial Balance	0030 - Office Equipment Depreciation	Journal	Journal		12,407.80
Total:							0.00	12,407.80
Balance:								12,407.80

7100 Trade debtors

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1408	Adjusted Trial Balance	1100 - Debtors Control Account	Journal	Journal	628.57	
Total:							628.57	0.00
Balance:							628.57	

7280 Corporation tax repayable

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1424	Adjusted Trial Balance	2340 - Corporation Tax	Journal	Journal	16,895.13	

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7280 Corporation tax repayable

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1463	Adjusted Trial Balance	Adjust level of CT REcoverable on R&D Claims	Journal Journal	495.33	
Jnl 1	31/3/22	1465	Journals N3	CT Refunded	Journal Journal		17,390.46
Total:						17,390.46	17,390.46
Balance:						0.00	

7310 Amounts owed by connected company - Wayside Property

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1409	Adjusted Trial Balance	1101 - Sundry Debtors	Journal Journal	14,980.00	
Total:						14,980.00	0.00
Balance:						14,980.00	

7320 Amounts owed by connected company - Trinity House Care

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1423	Adjusted Trial Balance	2325 - Loan from Trinity	Journal Journal	25,000.00	
Jnl 9	31/3/22	1491	Journals N3	Opening Balance Adjustment Error	Journal Journal		5,000.00
	31/3/22	1511		Jnl per TDH to agree intercompany balances after incorrect classification	AJT Adjusting		5,034.33
Total:						25,000.00	10,034.33
Balance:						14,965.67	

7325 Amounts owed by connected company - Wayside Care

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1421	Adjusted Trial Balance	2303 - Wayside Loan	Journal Journal	40,200.00	
Total:						40,200.00	0.00
Balance:						40,200.00	

7350 Prepayments shown on BS (use 7380 otherwise)

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
Jnl 11	31/3/22	1496	Journals N3	Prepayments	Journal Journal	2,741.35	
Total:						2,741.35	0.00
Balance:						2,741.35	

7803 Bank current account 4

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1411	Adjusted Trial Balance	1203 - Current Account 51068068	Journal Journal	4,698.39	
Jnl 5	31/3/22	1476	Journals N3	Items Not on Statements	Journal Journal	3,753.95	
Jnl 15	31/3/22	1505	Journals N3	Write off Bank Difference	Journal Journal	1,790.98	
Total:						10,243.32	0.00
Balance:						10,243.32	

7850 Petty cash account

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N4	31/3/22	1412	Adjusted Trial Balance	1209 - Petty Cash	Journal Journal	350.00	

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Total:	350.00	0.00
Balance:	350.00	

8000 Purchase ledger control account

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1413	Adjusted Trial Balance	2100 - Creditors Control Account	Journal	Journal		2,842.23
Total:							0.00	2,842.23
Balance:								2,842.23

8040 Sundry creditors

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1416	Adjusted Trial Balance	2103 - Residents Fund Held	Journal	Journal		390.00
Total:							0.00	390.00
Balance:								390.00

8060 Directors' current accounts MK/PK

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1430	Adjusted Trial Balance	3031 - Directors Loan MK	Journal	Journal		13,651.28
N4	31/3/22	1431	Adjusted Trial Balance	3032 - Directors Loan RK	Journal	Journal		3,117.81
Total:							0.00	16,769.09
Balance:								16,769.09

8070 Wages and salaries control

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1415	Adjusted Trial Balance	2102 - Net Pay Control	Journal	Journal		9,001.39
Jnl 6	31/3/22	1479	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal	9,001.39	
Total:							9,001.39	9,001.39
Balance:							0.00	

8083 Amounts due to connected company - Aberdeen Proper

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1410	Adjusted Trial Balance	1201 - Aberdeen Property A/c Lloyds	Journal	Journal	1,000.00	
N4	31/3/22	1414	Adjusted Trial Balance	2101 - Sundry Creditors	Journal	Journal		105,704.23
Jnl 8	31/3/22	1488	Journals N3	Property Co Accountancy Bill	Journal	Journal	600.00	
Jnl 14	31/3/22	1503	Journals N3	Dividends paid on behalf of Aberdeen Property	Journal	Journal	24,500.00	
	31/3/22	1510		Jnl per TDH to agree intercompany balances after incorrect classification	AJT	Adjusting	5,034.33	
Total:							31,134.33	105,704.23
Balance:								74,569.90

8084 Amounts due to connected company - Davlyn House

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1422	Adjusted Trial Balance	2305 - Davlyn Care	Journal	Journal		13,339.10
Jnl 9	31/3/22	1490	Journals N3	Opening Balance Adjustment Error	Journal	Journal	5,000.00	

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Total:	5,000.00	13,339.10
Balance:		8,339.10

8085 Accruals included in creditors (use 9498 for separate line)

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
Jnl 5	31/3/22	1478	Journals N3	Items Not on Statements - Deferred Income	Journal	Journal		3,693.45
Jnl 10	31/3/22	1492	Journals N3	Accruals	Journal	Journal		2,703.00
Jnl 13	31/3/22	1501	Journals N3	Berridge not Deferred Income per JBG	Journal	Journal	3,693.45	
Total:							3,693.45	6,396.45
Balance:								2,703.00

8170 PAYE control account

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1418	Adjusted Trial Balance	2221 - PAYE	Journal	Journal		4,786.62
N4	31/3/22	1419	Adjusted Trial Balance	2222 - NI EE's/ER's	Journal	Journal		3,377.18
Jnl 6	31/3/22	1482	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal	642.02	
Jnl 6	31/3/22	1484	Journals N3	Reverse Wages Prov'n - 29/3/21	Journal	Journal	957.20	
Jnl 12	31/3/22	1500	Journals N3	Er's NIC Error	Journal	Journal	200.00	
Total:							1,799.22	8,163.80
Balance:								6,364.58

9500 Ordinary share capital class 1 brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1425	Adjusted Trial Balance	3000 - Capital	Journal	Journal		100.00
Total:							0.00	100.00
Balance:								100.00

9900 Retained profit

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N4	31/3/22	1432	Adjusted Trial Balance	3200 - Profit and Loss Account	Journal	Journal		50,191.94
Jnl 4	31/3/22	1472	Journals N3	Sales Write Off = Prior Year Adjustment per JBG	Journal	Journal	33,081.91	
Total:							33,081.91	50,191.94
Balance:								17,110.03