

Wayside Care Limited**Nominal Ledger****31 March 2023****Produced on 22 December 2023 at 9:54 AM****0010 Sales**

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|----------|---------|----------|--------------|
| N4 | 31/3/23 | 1299 | Adjusted Sage Trial Balance | 4000 - Accomodation Fee | Journal | Journal | | 1,176,105.85 |
| N4 | 31/3/23 | 1329 | Adjusted Sage Trial Balance | 9999 - Mispostings - S/Ledger Adjustment | Journal | Journal | 4,229.00 | |
| Total: | | | | | | | 4,229.00 | 1,176,105.85 |
| Balance: | | | | | | | | 1,171,876.85 |

0650 Purchases

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|---------------------------|----------|---------|-----------|--------|
| N4 | 31/3/23 | 1303 | Adjusted Sage Trial Balance | 5000 - Purchases (Food) | Journal | Journal | 30,401.24 | |
| Jnl 21 | 31/3/23 | 1400 | Journals N3 | Missing Supplier Invoices | Journal | Journal | 279.48 | |
| Total: | | | | | | | 30,680.72 | 0.00 |
| Balance: | | | | | | | 30,680.72 | |

1000 Wages and salaries

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|----------|---------|------------|-----------|
| N4 | 31/3/23 | 1279 | Adjusted Sage Trial Balance | 2151 - Autopay | Journal | Journal | 4,306.01 | |
| N4 | 31/3/23 | 1305 | Adjusted Sage Trial Balance | 5160 - Gross Pay | Journal | Journal | 614,058.25 | |
| Jnl 3 | 31/3/23 | 1345 | Journals N3 | March 23 Salaries not posted to Sage | Journal | Journal | 76,633.12 | |
| Jnl 5 | 31/3/23 | 1354 | Journals N3 | Student Loan Deduction misposted | Journal | Journal | 54.00 | |
| Jnl 6 | 31/3/23 | 1358 | Journals N3 | Staff Pension not posted | Journal | Journal | | 660.66 |
| Jnl 7 | 31/3/23 | 1360 | Journals N3 | Split Directors Salaries | Journal | Journal | | 61,097.28 |
| Total: | | | | | | | 695,051.38 | 61,757.94 |
| Balance: | | | | | | | 633,293.44 | |

1010 Social security costs

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|----------|-----------|-----------|----------|
| N4 | 31/3/23 | 1306 | Adjusted Sage Trial Balance | 5161 - Employers NIC | Journal | Journal | 39,340.06 | |
| Jnl 3 | 31/3/23 | 1346 | Journals N3 | March 23 Salaries not posted to Sage | Journal | Journal | 6,200.04 | |
| Jnl 3 | 31/3/23 | 1348 | Journals N3 | March 23 Salaries not posted to Sage | Journal | Journal | | 1,029.49 |
| Jnl 4 | 31/3/23 | 1353 | Journals N3 | SMP Recovered - Apr 22 to Feb 23 | Journal | Journal | | 8,147.06 |
| Jnl 27 | 31/3/23 | 1416 | Journals N3 | Bonus Provision | Journal | Reversing | 8,503.64 | |
| Total: | | | | | | | 54,043.74 | 9,176.55 |
| Balance: | | | | | | | 44,867.19 | |

1035 Subcontract labour

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|------------|---------|------|-----------------------------|---|----------|---------|------------|----------|
| N4 | 31/3/23 | 1321 | Adjusted Sage Trial Balance | 7602 - Agency Staff | Journal | Journal | 294,265.56 | |
| N4 | 31/3/23 | 1330 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Severn Angels | Journal | Journal | | 2,340.75 |
| N4 | 31/3/23 | 1337 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Timothy Ward | Journal | Journal | | 500.00 |
| Jnl 18 | 31/3/23 | 1387 | Journals N3 | Agency Staff | Journal | Journal | 39,088.50 | |
| Jnl 21 | 31/3/23 | 1398 | Journals N3 | Missing Supplier Invoices | Journal | Journal | 2,496.93 | |

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| | | |
|-----------------|------------|----------|
| Total: | 335,850.99 | 2,840.75 |
| Balance: | 333,010.24 | |

1070 Staff pension costs defined contribution

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|--------------------------------------|-----------------|-----------|----------|
| Jnl 3 | 31/3/23 | 1347 | Journals N3 | March 23 Salaries not posted to Sage | Journal Journal | 1,383.54 | |
| Jnl 6 | 31/3/23 | 1356 | Journals N3 | Staff Pension not posted | Journal Journal | 9,564.13 | |
| Jnl 8 | 31/3/23 | 1362 | Journals N3 | Directors Pensions | Journal Journal | | 1,084.32 |
| Total: | | | | | | 10,947.67 | 1,084.32 |
| Balance: | | | | | | 9,863.35 | |

1890 Entertaining residents

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|-----------------|----------|--------|
| N4 | 31/3/23 | 1307 | Adjusted Sage Trial Balance | 5204 - Entertainment | Journal Journal | 350.00 | |
| N4 | 31/3/23 | 1313 | Adjusted Sage Trial Balance | 7301 - TV Licence | Journal Journal | 477.00 | |
| N4 | 31/3/23 | 1316 | Adjusted Sage Trial Balance | 7403 - Entertainment | Journal Journal | 175.00 | |
| N4 | 31/3/23 | 1339 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger TV Licencing | Journal Journal | | 159.00 |
| Jnl 1 | 31/3/23 | 1341 | Journals N3 | TV Licence invoice duplicated | Journal Journal | | 159.00 |
| Total: | | | | | | 1,002.00 | 318.00 |
| Balance: | | | | | | 684.00 | |

3065 Staff training

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|---|-----------------|----------|----------|
| N4 | 31/3/23 | 1326 | Adjusted Sage Trial Balance | 7860 - Staff Training | Journal Journal | 5,196.79 | |
| N4 | 31/3/23 | 1333 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Caring for Care | Journal Journal | | 900.00 |
| N4 | 31/3/23 | 1335 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Ecert Training | Journal Journal | | 128.79 |
| Total: | | | | | | 5,196.79 | 1,028.79 |
| Balance: | | | | | | 4,168.00 | |

3100 Directors' remuneration

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|--------------------------|-------------------|------------|--------|
| Jnl 7 | 31/3/23 | 1359 | Journals N3 | Split Directors Salaries | Journal Journal | 61,097.28 | |
| Jnl 27 | 31/3/23 | 1415 | Journals N3 | Bonus Provision | Journal Reversing | 61,620.55 | |
| Total: | | | | | | 122,717.83 | 0.00 |
| Balance: | | | | | | 122,717.83 | |

3170 Directors' pension costs - defined contribution scheme

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|--------------------|-----------------|----------|--------|
| Jnl 8 | 31/3/23 | 1361 | Journals N3 | Directors Pensions | Journal Journal | 1,084.32 | |
| Total: | | | | | | 1,084.32 | 0.00 |
| Balance: | | | | | | 1,084.32 | |

3305 Rent

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|--------------------------|-----------------|----------|--------|
| N4 | 31/3/23 | 1277 | Adjusted Sage Trial Balance | 1210 - Rent Wayside Care | Journal Journal | 6,260.00 | |

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3305 Rent

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------|----------|---------|----------|--------|
| N4 | 31/3/23 | 1310 | Adjusted Sage Trial Balance | 7105 - R&T Property Rent | Journal | Journal | 2,160.00 | |
| Total: | | | | | | | 8,420.00 | 0.00 |
| Balance: | | | | | | | 8,420.00 | |

3320 Rates

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|---|----------|---------|-----------|----------|
| N4 | 31/3/23 | 1309 | Adjusted Sage Trial Balance | 7102 - Rates/Council Tax | Journal | Journal | 12,398.35 | |
| N4 | 31/3/23 | 1334 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Bromsgrove District Council | Journal | Journal | | 658.25 |
| Jnl 20 | 31/3/23 | 1393 | Journals N3 | Prepayments | Journal | Journal | | 1,722.85 |
| Total: | | | | | | | 12,398.35 | 2,381.10 |
| Balance: | | | | | | | 10,017.25 | |

3340 Cleaning

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|----------|---------|-----------|--------|
| N4 | 31/3/23 | 1304 | Adjusted Sage Trial Balance | 5002 - Cleaning/Inco Prod/Gardening Materials | Journal | Journal | 27,426.51 | |
| N4 | 31/3/23 | 1338 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Trust Hygiene Services | Journal | Journal | | 357.15 |
| Total: | | | | | | | 27,426.51 | 357.15 |
| Balance: | | | | | | | 27,069.36 | |

3350 Light and heat

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|---------------------------|----------|---------|-----------|--------|
| N4 | 31/3/23 | 1311 | Adjusted Sage Trial Balance | 7200 - Electricity | Journal | Journal | 6,972.29 | |
| N4 | 31/3/23 | 1312 | Adjusted Sage Trial Balance | 7201 - Gas | Journal | Journal | 8,638.92 | |
| Jnl 21 | 31/3/23 | 1396 | Journals N3 | Missing Supplier Invoices | Journal | Journal | 10,209.55 | |
| Total: | | | | | | | 25,820.76 | 0.00 |
| Balance: | | | | | | | 25,820.76 | |

3360 Repairs and maintenance

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|----------|---------|-----------|-----------|
| N4 | 31/3/23 | 1323 | Adjusted Sage Trial Balance | 7790 - Contract Hire | Journal | Journal | 65,841.82 | |
| N4 | 31/3/23 | 1325 | Adjusted Sage Trial Balance | 7800 - Repairs and Renewals | Journal | Journal | 21,735.16 | |
| N4 | 31/3/23 | 1336 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Shamah Support | Journal | Journal | | 3,245.00 |
| Jnl 15 | 31/3/23 | 1378 | Journals N3 | Tfr from Repairs | Journal | Journal | | 3,291.00 |
| Jnl 16 | 31/3/23 | 1383 | Journals N3 | Ikea Furniture to Repairs and Renewals | Journal | Journal | 260.00 | |
| Jnl 18 | 31/3/23 | 1388 | Journals N3 | Agency Staff | Journal | Journal | | 39,088.50 |
| Jnl 21 | 31/3/23 | 1397 | Journals N3 | Missing Supplier Invoices | Journal | Journal | 1,690.30 | |
| Total: | | | | | | | 89,527.28 | 45,624.50 |
| Balance: | | | | | | | 43,902.78 | |

3370 Insurance

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|------------|------|----|-----------|-------------|----------|------|-------|--------|
|------------|------|----|-----------|-------------|----------|------|-------|--------|

Wayside Care Limited**Nominal Ledger****31 March 2023****Produced on 22 December 2023 at 9:54 AM****3370 Insurance**

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|------------------|-----------------|----------|--------|
| N4 | 31/3/23 | 1315 | Adjusted Sage Trial Balance | 7400 - Insurance | Journal Journal | 5,028.50 | |
| Total: | | | | | | 5,028.50 | 0.00 |
| Balance: | | | | | | 5,028.50 | |

3410 Computer running costs

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|-----------------|--------|--------|
| N4 | 31/3/23 | 1322 | Adjusted Sage Trial Balance | 7680 - Computer Expenses | Journal Journal | 589.89 | |
| Jnl 15 | 31/3/23 | 1379 | Journals N3 | Tfr from Repairs - Computer Expenses | Journal Journal | 198.00 | |
| Total: | | | | | | 787.89 | 0.00 |
| Balance: | | | | | | 787.89 | |

3500 Motor running expenses

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|-----------------------------------|-----------------|-----------|--------|
| N4 | 31/3/23 | 1314 | Adjusted Sage Trial Balance | 7304 - Motor Expenses | Journal Journal | 11,861.35 | |
| Jnl 15 | 31/3/23 | 1381 | Journals N3 | Tfr from Repairs - Motor Expenses | Journal Journal | 552.58 | |
| Total: | | | | | | 12,413.93 | 0.00 |
| Balance: | | | | | | 12,413.93 | |

3610 Legal and professional fees

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|-----------------|-----------|-----------|
| N4 | 31/3/23 | 1302 | Adjusted Sage Trial Balance | 4903 - Grant - R&D Claim Green Jel Commission | Journal Journal | 4,465.15 | |
| N4 | 31/3/23 | 1308 | Adjusted Sage Trial Balance | 7008 - Recruitment Expenses | Journal Journal | 19,055.09 | |
| N4 | 31/3/23 | 1319 | Adjusted Sage Trial Balance | 7600 - Legal, Prof and Reg'n Fees | Journal Journal | 22,897.00 | |
| N4 | 31/3/23 | 1340 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger West Midlands Care | Journal Journal | | 341.16 |
| Jnl 10 | 31/3/23 | 1368 | Journals N3 | CT Paid in Legal and Professional | Journal Journal | | 5,988.37 |
| Jnl 12 | 31/3/23 | 1372 | Journals N3 | Interest on Late PAYE Payment | Journal Journal | | 123.61 |
| Jnl 20 | 31/3/23 | 1392 | Journals N3 | Prepayments | Journal Journal | | 5,023.00 |
| Jnl 21 | 31/3/23 | 1399 | Journals N3 | Missing Supplier Invoices | Journal Journal | 2,038.38 | |
| Total: | | | | | | 48,455.62 | 11,476.14 |
| Balance: | | | | | | 36,979.48 | |

3630 Accountancy

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|---------------------------------|-----------------|-----------|----------|
| N4 | 31/3/23 | 1320 | Adjusted Sage Trial Balance | 7601 - Audit & Accountancy Fees | Journal Journal | | 6,752.60 |
| Jnl 13 | 31/3/23 | 1374 | Journals N3 | Accountancy Accrual | Journal Journal | 10,065.60 | |
| Jnl 14 | 31/3/23 | 1377 | Journals N3 | Confirmation Stat Fee | Journal Journal | | 13.00 |
| Total: | | | | | | 10,065.60 | 6,765.60 |
| Balance: | | | | | | 3,300.00 | |

3700 Bank charges

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|------|----|-----------|-------------|---------------|-------|--------|
|------------|------|----|-----------|-------------|---------------|-------|--------|

Wayside Care Limited**Nominal Ledger****31 March 2023****Produced on 22 December 2023 at 9:54 AM****3700 Bank charges**

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|----------------------------|-----------------|--------|--------|
| N4 | 31/3/23 | 1327 | Adjusted Sage Trial Balance | 7901 - Bank Charges & Fees | Journal Journal | 199.13 | |
| Total: | | | | | | 199.13 | 0.00 |
| Balance: | | | | | | 199.13 | |

3810 Printing and stationery

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|--------------------------------|-----------------|----------|--------|
| N4 | 31/3/23 | 1317 | Adjusted Sage Trial Balance | 7500 - Printing and Stationery | Journal Journal | 1,069.24 | |
| Total: | | | | | | 1,069.24 | 0.00 |
| Balance: | | | | | | 1,069.24 | |

3830 Advertising

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|---|-----------------|-------|--------|
| N4 | 31/3/23 | 1324 | Adjusted Sage Trial Balance | 7792 - Advertising | Journal Journal | 16.00 | |
| N4 | 31/3/23 | 1332 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger Bullivant Media | Journal Journal | | 16.00 |
| Jnl 15 | 31/3/23 | 1380 | Journals N3 | Tfr from Repairs - Advertising | Journal Journal | 51.45 | |
| Total: | | | | | | 67.45 | 16.00 |
| Balance: | | | | | | 51.45 | |

3840 Telephone

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|---|-----------------|----------|----------|
| N4 | 31/3/23 | 1318 | Adjusted Sage Trial Balance | 7502 - Telephone | Journal Journal | 3,010.56 | |
| N4 | 31/3/23 | 1331 | Adjusted Sage Trial Balance | 9999 - Mispostings - P/Ledger British Telecom | Journal Journal | | 3,010.56 |
| Jnl 21 | 31/3/23 | 1395 | Journals N3 | Missing Supplier Invoices | Journal Journal | 3,188.39 | |
| Total: | | | | | | 6,198.95 | 3,010.56 |
| Balance: | | | | | | 3,188.39 | |

3890 Sundry expenses

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|----------------------------------|-----------------|-------|--------|
| N4 | 31/3/23 | 1280 | Adjusted Sage Trial Balance | 2200 - Sales Tax Control Account | Journal Journal | | 0.01 |
| Jnl 14 | 31/3/23 | 1376 | Journals N3 | Confirmation Stat Fee | Journal Journal | 13.00 | |
| Total: | | | | | | 13.00 | 0.01 |
| Balance: | | | | | | 12.99 | |

3910 Depreciation

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-------------|--------------|-----------------|----------|--------|
| Jnl 17 | 31/3/23 | 1385 | Journals N3 | Depreciation | Journal Journal | 3,740.95 | |
| Total: | | | | | | 3,740.95 | 0.00 |
| Balance: | | | | | | 3,740.95 | |

4100 Government grants receivable and released

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-------------|--------------------------|-----------------|-----------|--------|
| Jnl 2 | 31/3/23 | 1344 | Journals N3 | Grant Repaid - See Notes | Journal Journal | 10,002.77 | |

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| | | |
|-----------------|-----------|------|
| Total: | 10,002.77 | 0.00 |
| Balance: | 10,002.77 | |

4300 Bank interest received

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|-------------------|-----------------|-------|--------|
| Jnl 23 | 31/3/23 | 1403 | Journals N3 | Interest Received | Journal Journal | | 0.56 |
| Total: | | | | | | 0.00 | 0.56 |
| Balance: | | | | | | | 0.56 |

4521 Interest on overdue taxation - not financial liabilities

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|-----------------------------------|-----------------|----------|----------|
| Jnl 10 | 31/3/23 | 1366 | Journals N3 | CT Paid in Legal and Professional | Journal Journal | 1,716.60 | |
| Jnl 11 | 31/3/23 | 1369 | Journals N3 | CT Payment for Wayside Property | Journal Journal | | 1,716.60 |
| Jnl 12 | 31/3/23 | 1373 | Journals N3 | Interest on Late PAYE Payment | Journal Journal | 123.61 | |
| Total: | | | | | | 1,840.21 | 1,716.60 |
| Balance: | | | | | | 123.61 | |

4601 Corporation tax adjust re previous year

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|----------------------------------|-----------------|-------|-----------|
| N4 | 31/3/23 | 1301 | Adjusted Sage Trial Balance | 4903 - Grant - R&D Claim in Full | Journal Journal | | 33,493.70 |
| Total: | | | | | | 0.00 | 33,493.70 |
| Balance: | | | | | | | 33,493.70 |

4630 Deferred tax - timing differences

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|--------------------------|-----------------|----------|--------|
| Jnl 22 | 31/3/23 | 1401 | Journals N3 | Movement in Deferred Tax | Journal Journal | 1,036.00 | |
| Total: | | | | | | 1,036.00 | 0.00 |
| Balance: | | | | | | 1,036.00 | |

5001 Ordinary dividends final paid

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|-------------------------------------|-----------------|------------|------------|
| N4 | 31/3/23 | 1287 | Adjusted Sage Trial Balance | 3007 - Dividends TK | Journal Journal | 20,500.00 | |
| N4 | 31/3/23 | 1288 | Adjusted Sage Trial Balance | 3008 - Dividends MK | Journal Journal | 26,120.00 | |
| N4 | 31/3/23 | 1289 | Adjusted Sage Trial Balance | 3009 - Dividends PK | Journal Journal | 22,320.00 | |
| N4 | 31/3/23 | 1290 | Adjusted Sage Trial Balance | 3010 - Dividends RK | Journal Journal | 24,300.00 | |
| Jnl 9 | 31/3/23 | 1365 | Journals N3 | Dividends - See Notes | Journal Journal | 11,240.00 | |
| Jnl 24 | 31/3/23 | 1409 | Journals N3 | Cancel Dividend adjustment Journal | Journal Journal | | 11,240.00 |
| Jnl 25 | 31/3/23 | 1410 | Journals N3 | Tfr Dividends to Directors Accounts | Journal Journal | | 93,240.00 |
| Total: | | | | | | 104,480.00 | 104,480.00 |
| Balance: | | | | | | 0.00 | |

6040 Goodwill cost brought forward

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|-----------------|-----------------|------------|--------|
| N4 | 31/3/23 | 1267 | Adjusted Sage Trial Balance | 0012 - Goodwill | Journal Journal | 500,000.00 | |

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| | | |
|-----------------|------------|------|
| Total: | 500,000.00 | 0.00 |
| Balance: | 500,000.00 | |

6050 Goodwill accumulated amortisation brought forward

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------|----------|---------|-------|------------|
| N4 | 31/3/23 | 1268 | Adjusted Sage Trial Balance | 0013 - Busniess Contract | Journal | Journal | | 500,000.00 |
| Total: | | | | | | | 0.00 | 500,000.00 |
| Balance: | | | | | | | | 500,000.00 |

6320 Fixtures and fittings cost brought forward

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|-----------------------------|----------|---------|-----------|--------|
| N4 | 31/3/23 | 1269 | Adjusted Sage Trial Balance | 0040 - Furniture & Fixtures | Journal | Journal | 57,120.71 | |
| Total: | | | | | | | 57,120.71 | 0.00 |
| Balance: | | | | | | | 57,120.71 | |

6321 Fixtures and fittings cost of additions

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|----------|---------|----------|--------|
| N4 | 31/3/23 | 1328 | Adjusted Sage Trial Balance | 8001 - Furniture/Fixtures | Journal | Journal | 859.98 | |
| Jnl 15 | 31/3/23 | 1382 | Journals N3 | Tfr from Repairs - Asset Additiona | Journal | Journal | 2,488.97 | |
| Jnl 16 | 31/3/23 | 1384 | Journals N3 | Ikea Furniture to Repairs and Renewals | Journal | Journal | | 260.00 |
| Total: | | | | | | | 3,348.95 | 260.00 |
| Balance: | | | | | | | 3,088.95 | |

6330 Fixtures and fittings accumulated depreciation brought forward

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--|----------|---------|-------|-----------|
| N4 | 31/3/23 | 1270 | Adjusted Sage Trial Balance | 0041 - Furniture & Fixtures Depreciation | Journal | Journal | | 35,267.71 |
| Total: | | | | | | | 0.00 | 35,267.71 |
| Balance: | | | | | | | | 35,267.71 |

6331 Fixtures and fittings depreciation charge for period

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-------------|--------------|----------|---------|-------|----------|
| Jnl 17 | 31/3/23 | 1386 | Journals N3 | Depreciation | Journal | Journal | | 3,740.95 |
| Total: | | | | | | | 0.00 | 3,740.95 |
| Balance: | | | | | | | | 3,740.95 |

7100 Trade debtors

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------|----------|---------|-----------|-----------|
| N4 | 31/3/23 | 1271 | Adjusted Sage Trial Balance | 1100 - Debtors Control Account | Journal | Journal | 85,096.40 | |
| Jnl 2 | 31/3/23 | 1343 | Journals N3 | Grant Repaid - See Notes | Journal | Journal | | 10,002.77 |
| Jnl 19 | 31/3/23 | 1389 | Journals N3 | Trade Debtor credit balances | Journal | Journal | 14,768.09 | |
| Total: | | | | | | | 99,864.49 | 10,002.77 |
| Balance: | | | | | | | 89,861.72 | |

7119 Overpayment of purchase account

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|------------|------|----|-----------|-------------|----------|------|-------|--------|
|------------|------|----|-----------|-------------|----------|------|-------|--------|

Wayside Care Limited**Nominal Ledger****31 March 2023****Produced on 22 December 2023 at 9:54 AM****7119 Overpayment of purchase account**

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|-----------------------|-----------------|-------|--------|
| N4 | 31/3/23 | 1272 | Adjusted Sage Trial Balance | 1101 - Sundry Debtors | Journal Journal | 35.40 | |
| Total: | | | | | | 35.40 | 0.00 |
| Balance: | | | | | | 35.40 | |

7312 Amounts owed by Davlyn House Care Limited

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|--|-----------------|-----------|-----------|
| N4 | 31/3/23 | 1275 | Adjusted Sage Trial Balance | 1204 - Loan to Davlyn | Journal Journal | 32,859.60 | |
| N4 | 31/3/23 | 1300 | Adjusted Sage Trial Balance | 4903 - Grant - R&D Claim re Davlyn House | Journal Journal | | 29,761.64 |
| Total: | | | | | | 32,859.60 | 29,761.64 |
| Balance: | | | | | | 3,097.96 | |

7313 Amounts owed by Trinity House Property Limited

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|--------------------------|-----------------|-----------|--------|
| N4 | 31/3/23 | 1294 | Adjusted Sage Trial Balance | 3034 - Trinity Prop Loan | Journal Journal | 12,623.00 | |
| Total: | | | | | | 12,623.00 | 0.00 |
| Balance: | | | | | | 12,623.00 | |

7350 Prepayments

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-------------|-------------|-----------------|----------|--------|
| Jnl 20 | 31/3/23 | 1391 | Journals N3 | Prepayments | Journal Journal | 6,745.85 | |
| Total: | | | | | | 6,745.85 | 0.00 |
| Balance: | | | | | | 6,745.85 | |

7800 Bank current account 1

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|---------------------------------|-----------------|-----------|--------|
| N4 | 31/3/23 | 1273 | Adjusted Sage Trial Balance | 1200 - Current Account 47817268 | Journal Journal | 20,326.08 | |
| Total: | | | | | | 20,326.08 | 0.00 |
| Balance: | | | | | | 20,326.08 | |

7810 Bank deposit account 1

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|----------------------|-----------------|--------|--------|
| N4 | 31/3/23 | 1274 | Adjusted Sage Trial Balance | 1203 - Bank Security | Journal Journal | 300.56 | |
| Jnl 23 | 31/3/23 | 1404 | Journals N3 | Interest Received | Journal Journal | 0.56 | |
| Total: | | | | | | 301.12 | 0.00 |
| Balance: | | | | | | 301.12 | |

7850 Petty cash account

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|---------|------|-----------------------------|-------------------|-----------------|----------|--------|
| N4 | 31/3/23 | 1276 | Adjusted Sage Trial Balance | 1209 - Petty Cash | Journal Journal | 6,309.50 | |
| Total: | | | | | | 6,309.50 | 0.00 |
| Balance: | | | | | | 6,309.50 | |

8000 Purchase ledger control account

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|------|----|-----------|-------------|---------------|-------|--------|
|------------|------|----|-----------|-------------|---------------|-------|--------|

Wayside Care Limited
Nominal Ledger
31 March 2023
Produced on 22 December 2023 at 9:54 AM

8000 Purchase ledger control account

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|----------------------------------|-----------------|--------|------------|
| N4 | 31/3/23 | 1278 | Adjusted Sage Trial Balance | 2100 - Creditors Control Account | Journal Journal | | 68,743.76 |
| Jnl 1 | 31/3/23 | 1342 | Journals N3 | TV Licence invoice duplicated | Journal Journal | 159.00 | |
| Jnl 19 | 31/3/23 | 1390 | Journals N3 | Trade Debtor credit balances | Journal Journal | | 14,768.09 |
| Jnl 21 | 31/3/23 | 1394 | Journals N3 | Missing Supplier Invoices | Journal Journal | | 19,903.03 |
| Total: | | | | | | 159.00 | 103,414.88 |
| Balance: | | | | | | | 103,255.88 |

8060 Directors' current accounts - MK/PK

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|-------------------------------------|-----------------|-----------|-----------|
| N4 | 31/3/23 | 1291 | Adjusted Sage Trial Balance | 3031 - Directors Loan MK/PK | Journal Journal | | 32,463.97 |
| Jnl 9 | 31/3/23 | 1364 | Journals N3 | Dividends - See Notes | Journal Journal | | 3,800.00 |
| Jnl 24 | 31/3/23 | 1408 | Journals N3 | Cancel Dividend adjustment Journal | Journal Journal | 3,800.00 | |
| Jnl 25 | 31/3/23 | 1411 | Journals N3 | Tfr Dividends to Directors Accounts | Journal Journal | 48,440.00 | |
| Jnl 26 | 31/3/23 | 1413 | Journals N3 | Tfr DLA from Wayside Property | Journal Journal | | 15,976.03 |
| Total: | | | | | | 52,240.00 | 52,240.00 |
| Balance: | | | | | | 0.00 | |

8061 Directors' current accounts - RK/TK

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|-------------------------------------|-------------------|-----------|-----------|
| N4 | 31/3/23 | 1292 | Adjusted Sage Trial Balance | 3032 - Directors Loan RK/TK | Journal Journal | | 3,514.23 |
| Jnl 9 | 31/3/23 | 1363 | Journals N3 | Dividends - See Notes | Journal Journal | | 7,440.00 |
| Jnl 24 | 31/3/23 | 1407 | Journals N3 | Cancel Dividend adjustment Journal | Journal Journal | 7,440.00 | |
| Jnl 25 | 31/3/23 | 1412 | Journals N3 | Tfr Dividends to Directors Accounts | Journal Journal | 44,800.00 | |
| Jnl 27 | 31/3/23 | 1417 | Journals N3 | Bonus Provision | Journal Reversing | | 41,285.77 |
| Total: | | | | | | 52,240.00 | 52,240.00 |
| Balance: | | | | | | 0.00 | |

8070 Wages and salaries control

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-------------|--------------------------------------|-----------------|-------|-----------|
| Jnl 3 | 31/3/23 | 1350 | Journals N3 | March 23 Salaries not posted to Sage | Journal Journal | | 61,691.66 |
| Total: | | | | | | 0.00 | 61,691.66 |
| Balance: | | | | | | | 61,691.66 |

8080 Amounts due to Davlyn House Property Limited

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------|-----------------|-------|------------|
| N4 | 31/3/23 | 1295 | Adjusted Sage Trial Balance | 3044 - Davlyn Loan | Journal Journal | | 114,000.00 |
| Total: | | | | | | 0.00 | 114,000.00 |
| Balance: | | | | | | | 114,000.00 |

8082 Amounts due to Trinity House Care Limited

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|------------|------|----|-----------|-------------|---------------|-------|--------|
|------------|------|----|-----------|-------------|---------------|-------|--------|

Wayside Care Limited**Nominal Ledger****31 March 2023****Produced on 22 December 2023 at 9:54 AM****8082 Amounts due to Trinity House Care Limited**

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|----------|---------|----------|------------|
| N4 | 31/3/23 | 1293 | Adjusted Sage Trial Balance | 3033 - Trinity Loan | Journal | Journal | | 312,564.62 |
| | 31/3/23 | 1406 | | £1,000 Aberdeen Misposted to Trinity | Journal | Journal | 1,000.00 | |
| Total: | | | | | | | 1,000.00 | 312,564.62 |
| Balance: | | | | | | | | 311,564.62 |

8083 Amounts due to Wayside Property Limited

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|---------------------------------|----------|---------|-----------|-----------|
| N4 | 31/3/23 | 1297 | Adjusted Sage Trial Balance | 3046 - Wayside Loan | Journal | Journal | | 29,388.50 |
| Jnl 11 | 31/3/23 | 1371 | Journals N3 | CT Payment for Wayside Property | Journal | Journal | 5,988.37 | |
| Jnl 26 | 31/3/23 | 1414 | Journals N3 | Tfr DLA from Wayside Property | Journal | Journal | 15,976.03 | |
| Total: | | | | | | | 21,964.40 | 29,388.50 |
| Balance: | | | | | | | | 7,424.10 |

8084 Amounts due to Aberdeen House Care Limited

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|----------|---------|-------|-----------|
| N4 | 31/3/23 | 1296 | Adjusted Sage Trial Balance | 3045 - Aberdeen Loan | Journal | Journal | | 79,000.00 |
| | 31/3/23 | 1405 | | £1,000 Aberdeen Misposted to Trinity | Journal | Journal | | 1,000.00 |
| Total: | | | | | | | 0.00 | 80,000.00 |
| Balance: | | | | | | | | 80,000.00 |

8085 Accruals

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-------------|---------------------|----------|---------|-------|-----------|
| Jnl 13 | 31/3/23 | 1375 | Journals N3 | Accountancy Accrual | Journal | Journal | | 10,065.60 |
| Total: | | | | | | | 0.00 | 10,065.60 |
| Balance: | | | | | | | | 10,065.60 |

8090 Pension creditor

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|----------|---------|----------|-----------|
| N4 | 31/3/23 | 1284 | Adjusted Sage Trial Balance | 2230 - Pensions | Journal | Journal | 3,254.37 | |
| Jnl 3 | 31/3/23 | 1351 | Journals N3 | March 23 Salaries not posted to Sage | Journal | Journal | | 3,689.41 |
| Jnl 6 | 31/3/23 | 1357 | Journals N3 | Staff Pension not posted | Journal | Journal | | 8,903.47 |
| Total: | | | | | | | 3,254.37 | 12,592.88 |
| Balance: | | | | | | | | 9,338.51 |

8150 Corporation tax payable

| Source Ref | Date | ID | Batch Ref | Description | Category | Type | Debit | Credit |
|-----------------|---------|------|-------------|-----------------------------------|----------|---------|----------|----------|
| Jnl 10 | 31/3/23 | 1367 | Journals N3 | CT Paid in Legal and Professional | Journal | Journal | 4,271.77 | |
| Jnl 11 | 31/3/23 | 1370 | Journals N3 | CT Payment for Wayside Property | Journal | Journal | | 4,271.77 |
| Total: | | | | | | | 4,271.77 | 4,271.77 |
| Balance: | | | | | | | 0.00 | |

Wayside Care Limited**Nominal Ledger****31 March 2023****Produced on 22 December 2023 at 9:54 AM****8170 PAYE control account**

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------------|-------------------|----------|------------|
| N4 | 31/3/23 | 1281 | Adjusted Sage Trial Balance | 2210 - PAYE Control Account | Journal Journal | | 1,865.73 |
| N4 | 31/3/23 | 1282 | Adjusted Sage Trial Balance | 2221 - PAYE | Journal Journal | | 75,638.68 |
| N4 | 31/3/23 | 1283 | Adjusted Sage Trial Balance | 2222 - NE Ee's/Er's | Journal Journal | | 34,274.78 |
| Jnl 3 | 31/3/23 | 1349 | Journals N3 | March 23 Salaries not posted to Sage | Journal Journal | | 17,806.14 |
| Jnl 4 | 31/3/23 | 1352 | Journals N3 | SMP Recovered - Apr 22 to Feb 23 | Journal Journal | 8,147.06 | |
| Jnl 5 | 31/3/23 | 1355 | Journals N3 | Student Loan Deduction misposted | Journal Journal | | 54.00 |
| Jnl 27 | 31/3/23 | 1418 | Journals N3 | Bonus Provision | Journal Reversing | | 28,838.42 |
| Total: | | | | | | 8,147.06 | 158,477.75 |
| Balance: | | | | | | | 150,330.69 |

9400 Deferred taxation liability (jurisdiction 1)

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------|-----------------|-------|----------|
| N4 | 31/3/23 | 1285 | Adjusted Sage Trial Balance | 2321 - Deferred Tax | Journal Journal | | 2,724.00 |
| Jnl 22 | 31/3/23 | 1402 | Journals N3 | Movement in Deferred Tax | Journal Journal | | 1,036.00 |
| Total: | | | | | | 0.00 | 3,760.00 |
| Balance: | | | | | | | 3,760.00 |

9500 Ordinary share capital class 1 brought forward

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|----------------|-----------------|-------|--------|
| N4 | 31/3/23 | 1286 | Adjusted Sage Trial Balance | 3000 - Capital | Journal Journal | | 1.00 |
| Total: | | | | | | 0.00 | 1.00 |
| Balance: | | | | | | | 1.00 |

9900 Retained earnings brought forward

| Source Ref | Date | ID | Batch Ref | Description | Category Type | Debit | Credit |
|-----------------|---------|------|-----------------------------|--------------------------------|-----------------|------------|--------|
| N4 | 31/3/23 | 1298 | Adjusted Sage Trial Balance | 3200 - Profit and Loss Account | Journal Journal | 522,767.97 | |
| Total: | | | | | | 522,767.97 | 0.00 |
| Balance: | | | | | | 522,767.97 | |