

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

0010 Sales of goods

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1545	Adjusted Sage Trial Balance	4000 - Accomodation Fees	Journal	Journal		510,492.50
N3	31/3/23	1572	Adjusted Sage Trial Balance	9998 - Suspense Account (Leicestershire Receipt)	Journal	Journal		104.91
Total:							0.00	510,597.41
Balance:								510,597.41

0650 Purchases

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1547	Adjusted Sage Trial Balance	5000 - Purchases (Food)	Journal	Journal	15,150.68	
Jnl 5	31/3/23	1582	Journals N2	Missed Bank Payment	Journal	Journal	100.00	
Total:							15,250.68	0.00
Balance:							15,250.68	

0700 Direct costs

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1548	Adjusted Sage Trial Balance	5002 - Cleaning/Gardening Material	Journal	Journal	8,346.78	
Total:							8,346.78	0.00
Balance:							8,346.78	

1000 Wages and salaries

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1529	Adjusted Sage Trial Balance	2151 - Autopay	Journal	Journal		1,577.18
N3	31/3/23	1550	Adjusted Sage Trial Balance	5160 - Gross Pay	Journal	Journal	298,339.67	
Jnl 4	31/3/23	1581	Journals N2	Council Tax - Attachment to Earnings Mispot	Journal	Journal	1,577.18	
Total:							299,916.85	1,577.18
Balance:							298,339.67	

1010 Social security costs

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1551	Adjusted Sage Trial Balance	5161 - Employer's NIC	Journal	Journal	17,921.14	
Jnl 2	31/3/23	1577	Journals N2	Mispot of Er's NIC	Journal	Journal		90.00
Jnl 3	31/3/23	1579	Journals N2	SMP Recoverable Not Posted	Journal	Journal		1,716.40
Total:							17,921.14	1,806.40
Balance:							16,114.74	

1035 Agency staff

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1567	Adjusted Sage Trial Balance	7790 - Contract Hire	Journal	Journal	54,771.10	
Jnl 6	31/3/23	1585	Journals N2	Repairs in Contract Hire	Journal	Journal		2,043.10
Total:							54,771.10	2,043.10
Balance:							52,728.00	

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1070 Staff pension costs defined contribution

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1532	Adjusted Sage Trial Balance	2230 - Employee Pension	Journal	Journal	5,764.82	
Total:							5,764.82	0.00
Balance:							5,764.82	

3065 Staff training

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1570	Adjusted Sage 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
N3	31/3/23	1552	Adjusted Sage Trial Balance	7100 - Rent	Journal	Journal	35,700.00	
Total:							35,700.00	0.00
Balance:							35,700.00	

3320 Rates

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1553	Adjusted Sage Trial Balance	7102 - Rates/Council Tax	Journal	Journal	5,425.29	
N3	31/3/23	1554	Adjusted Sage Trial Balance	7103 - General Rates	Journal	Journal	3,992.35	
N3	31/3/23	1555	Adjusted Sage Trial Balance	7105 - Office Rent Saffron Way	Journal	Journal	2,160.00	
Jnl 4	31/3/23	1580	Journals N2	Council Tax - Attachment to Earnings Mispot	Journal	Journal		1,577.18
Jnl 11	31/3/23	1597	Journals N2	Prepayments	Journal	Journal		2,046.02
Total:							11,577.64	3,623.20
Balance:							7,954.44	

3350 Light and heat

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1556	Adjusted Sage Trial Balance	7200 - Electricity	Journal	Journal	15,136.71	
N3	31/3/23	1557	Adjusted Sage Trial Balance	7201 - Gas	Journal	Journal	7,272.98	
Jnl 8	31/3/23	1590	Journals N2	Accruals	Journal	Journal	320.00	
Jnl 8	31/3/23	1591	Journals N2	Accruals	Journal	Journal	133.00	
Total:							22,862.69	0.00
Balance:							22,862.69	

3360 Repairs and maintenance

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1549	Adjusted Sage Trial Balance	5004 - Pest Control	Journal	Journal	160.00	
N3	31/3/23	1569	Adjusted Sage Trial Balance	7800 - Repairs and Renewals	Journal	Journal	14,950.76	
Jnl 6	31/3/23	1584	Journals N2	Repairs in Contract Hire	Journal	Journal	2,043.10	

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Total:	17,153.86	0.00
Balance:	17,153.86	

3370 Insurance

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1561	Adjusted Sage Trial Balance	7400 - Insurance	Journal Journal	7,772.55	
Total:						7,772.55	0.00
Balance:						7,772.55	

3410 Computer running costs

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1566	Adjusted Sage Trial Balance	7680 - Computer Expenses	Journal Journal	2,989.20	
Total:						2,989.20	0.00
Balance:						2,989.20	

3500 Motor running expenses

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1559	Adjusted Sage Trial Balance	7305 - Mileage 2	Journal Journal	2,426.04	
N3	31/3/23	1560	Adjusted Sage Trial Balance	7306 - Mileage 1	Journal Journal	5,779.70	
Total:						8,205.74	0.00
Balance:						8,205.74	

3610 Legal and professional fees

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1564	Adjusted Sage Trial Balance	7600 - Legal, Prof & Reg'n Fees	Journal Journal	3,184.56	
Jnl 1	31/3/23	1574	Journals N2	R&D Claim Received	Journal Journal	2,204.89	
Total:						5,389.45	0.00
Balance:						5,389.45	

3630 Accountancy

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1565	Adjusted Sage Trial Balance	7601 - Audit and Accountancy Fees	Journal Journal		1,456.00
Jnl 7	31/3/23	1587	Journals N2	Accountancy re Aberdeen Property	Journal Journal		749.80
Jnl 8	31/3/23	1589	Journals N2	Accruals	Journal Journal	7,260.00	
Total:						7,260.00	2,205.80
Balance:						5,054.20	

3700 Bank charges

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1571	Adjusted Sage Trial Balance	7901 - Bank Charges & O/d Fees	Journal Journal	496.32	
Total:						496.32	0.00
Balance:						496.32	

3810 Printing and stationery

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
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3810 Printing and stationery

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1562	Adjusted Sage Trial Balance	7500 - Printing and Stationery	Journal Journal	384.26	
Total:						384.26	0.00
Balance:						384.26	

3830 Advertising

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1568	Adjusted Sage Trial Balance	7792 - Advertising	Journal Journal	1,200.00	
Total:						1,200.00	0.00
Balance:						1,200.00	

3840 Telephone

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1563	Adjusted Sage Trial Balance	7502 - Telephone	Journal Journal	3,924.23	
Total:						3,924.23	0.00
Balance:						3,924.23	

3890 Sundry expenses

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1558	Adjusted Sage 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 9	31/3/23	1592	Journals N2	Depreciation	Journal Journal	1,865.00	
Total:						1,865.00	0.00
Balance:						1,865.00	

4100 Government grants receivable and released

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1546	Adjusted Sage Trial Balance	4900 - Miscellaneous Income	Journal Journal		19,335.69
Total:						0.00	19,335.69
Balance:							19,335.69

4601 Corporation tax adjust re previous year

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
Jnl 1	31/3/23	1573	Journals N2	R&D Claim Received	Journal Journal		15,506.30
Total:						0.00	15,506.30
Balance:							15,506.30

5001 Ordinary dividends final paid

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1538	Adjusted Sage Trial Balance	3008 - Dividend MK	Journal Journal	5,000.00	
N3	31/3/23	1539	Adjusted Sage Trial Balance	3009 - Dividend PK	Journal Journal	7,000.00	

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5001 Ordinary dividends final paid

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1540	Adjusted Sage Trial Balance	3010 - Dividend RK	Journal	Journal	5,000.00	
N3	31/3/23	1541	Adjusted Sage Trial Balance	3012 - Dividend TK	Journal	Journal	1,000.00	
Jnl 12	31/3/23	1598	Journals N2	Additional Dividends	Journal	Journal	10,000.00	
Total:							28,000.00	0.00
Balance:							28,000.00	

6040 Goodwill cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1514	Adjusted Sage 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
N3	31/3/23	1521	Adjusted Sage Trial Balance	0052 - Goodwill Amortisation	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
N3	31/3/23	1515	Adjusted Sage 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
N3	31/3/23	1516	Adjusted Sage Trial Balance	0021 - Plant and Machinery Depreciation	Journal	Journal		8,707.47
Total:							0.00	8,707.47
Balance:								8,707.47

6320 Fixtures and fittings cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1519	Adjusted Sage Trial Balance	0040 - Furniture & Fixtures	Journal	Journal	52,055.95	
Total:							52,055.95	0.00
Balance:							52,055.95	

6330 Fixtures and fittings accumulated depreciation brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1520	Adjusted Sage Trial Balance	0041 - Furniture & Fixtures Depreciation	Journal	Journal		39,618.95
Total:							0.00	39,618.95
Balance:								39,618.95

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6331 Fixtures and fittings depreciation charge for period

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
Jnl 9	31/3/23	1593	Journals N2	Depreciation	Journal	Journal		1,865.00
Total:							0.00	1,865.00
Balance:								1,865.00

6350 IT equipment cost brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1517	Adjusted Sage 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
N3	31/3/23	1518	Adjusted Sage Trial Balance	0030 - Office Equipment	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
N3	31/3/23	1522	Adjusted Sage Trial Balance	1100 - Debtors Control Account	Journal	Journal	6,050.42	
Jnl 10	31/3/23	1594	Journals N2	Credit balances on S/Ledger	Journal	Reversing	4,062.80	
Total:							10,113.22	0.00
Balance:							10,113.22	

7310 Amounts owed by connected company - Wayside Property

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1523	Adjusted Sage Trial Balance	1101 - Debtors Control Account	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
N3	31/3/23	1535	Adjusted Sage Trial Balance	2325 - Loan From Trinity	Journal	Journal	6,965.67	
Total:							6,965.67	0.00
Balance:							6,965.67	

7325 Amounts owed by connected company - Wayside Care

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1533	Adjusted Sage Trial Balance	2303 - Wayside Loan	Journal	Journal	80,365.45	
Jnl 13	31/3/23	1600	Journals N2	P/L Payment in Interco Loan Account	Journal	Journal		365.45
Total:							80,365.45	365.45
Balance:							80,000.00	

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7350 Prepayments shown on BS (use 7380 otherwise)

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
Jnl 11	31/3/23	1596	Journals N2	Prepayments	Journal Journal	2,046.02	
Total:						2,046.02	0.00
Balance:						2,046.02	

7803 Bank current account 4

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1525	Adjusted Sage Trial Balance	1203 - Current Account 51068068	Journal Journal	1,663.93	
Jnl 5	31/3/23	1583	Journals N2	Missed Bank Payment	Journal Journal		100.00
Total:						1,663.93	100.00
Balance:						1,563.93	

7850 Petty cash account

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1526	Adjusted Sage Trial Balance	1209 - Petty Cash	Journal Journal	625.90	
Total:						625.90	0.00
Balance:						625.90	

8000 Purchase ledger control account

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1527	Adjusted Sage Trial Balance	2100 - Creditors Control Account	Journal Journal		9,672.02
Jnl 10	31/3/23	1595	Journals N2	Credit balances on S/Ledger	Journal Reversing		4,062.80
Jnl 13	31/3/23	1601	Journals N2	P/L Payment in Interco Loan Account	Journal Journal	365.45	
Total:						365.45	13,734.82
Balance:							13,369.37

8040 Sundry creditors

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1528	Adjusted Sage 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
N3	31/3/23	1542	Adjusted Sage Trial Balance	3031 - Directors Loan MK	Journal Journal		13,651.28
N3	31/3/23	1543	Adjusted Sage Trial Balance	3032 - Directors Loan RK	Journal Journal		3,117.81
Jnl 12	31/3/23	1599	Journals N2	Additional Dividends	Journal Journal		10,000.00
Total:						0.00	26,769.09
Balance:							26,769.09

8081 Amounts due to connected company - Trinity House Care

Source Ref	Date	ID	Batch Ref	Description	Category Type	Debit	Credit
N3	31/3/23	1534	Adjusted Sage Trial Balance	2305 - Davlyn Care	Journal Journal		8,339.10

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Total:	0.00	8,339.10
Balance:		8,339.10

8083 Amounts due to connected company - Aberdeen Property

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1524	Adjusted Sage Trial Balance	1201 - Aberdeen Property A/c Lloyds	Journal	Journal		74,569.90
N3	31/3/23	1536	Adjusted Sage Trial Balance	2340 - Corporation Tax	Journal	Journal	5,929.31	
Jnl 7	31/3/23	1586	Journals N2	Accountancy re Aberdeen Property	Journal	Journal	749.80	
Total:							6,679.11	74,569.90
Balance:								67,890.79

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

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
Jnl 8	31/3/23	1588	Journals N2	Accruals	Journal	Journal		7,713.00
Total:							0.00	7,713.00
Balance:								7,713.00

8170 PAYE control account

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1530	Adjusted Sage Trial Balance	2221 - PAYE	Journal	Journal		25,546.19
N3	31/3/23	1531	Adjusted Sage Trial Balance	2222 - NIC Ee's & Er's	Journal	Journal		8,205.23
Jnl 1	31/3/23	1575	Journals N2	R&D Claim Received	Journal	Journal	13,301.41	
Jnl 2	31/3/23	1576	Journals N2	Mispost of Er's NIC	Journal	Journal	90.00	
Jnl 3	31/3/23	1578	Journals N2	SMP Recoverable Not Posted	Journal	Journal	1,716.40	
Total:							15,107.81	33,751.42
Balance:								18,643.61

9500 Ordinary share capital class 1 brought forward

Source Ref	Date	ID	Batch Ref	Description	Category	Type	Debit	Credit
N3	31/3/23	1537	Adjusted Sage 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
N3	31/3/23	1544	Adjusted Sage Trial Balance	3200 - Profit and Loss Account	Journal	Journal	15,531.99	
Total:							15,531.99	0.00
Balance:							15,531.99	