

Aberdeen House Care Limited
Trial Balance
31 March 2023
Produced on 8 December 2023 at 10:02 AM

Nominal Code	Nominal Description	Current		Comparative	
		Debit	Credit	Debit	Credit
0010	Sales of goods		510,597.41		445,495.52
0650	Purchases	15,250.68		18,215.92	
0700	Direct costs	8,346.78		7,503.23	
1000	Wages and salaries	298,339.67		286,687.40	
1010	Social security costs	16,114.74		18,255.80	
1035	Agency staff	52,728.00		33,407.92	
1070	Staff pension costs defined contribution	5,764.82		3,953.70	
3065	Staff training	600.00		600.00	
3300	Rent	35,700.00		37,300.00	
3320	Rates	7,954.44		9,447.65	
3350	Light and heat	22,862.69		20,470.40	
3360	Repairs and maintenance	17,153.86		8,543.39	
3370	Insurance	7,772.55		10,044.23	
3410	Computer running costs	2,989.20		2,806.87	
3500	Motor running expenses	8,205.74			
3610	Legal and professional fees	5,389.45		11,168.44	
3630	Accountancy	5,054.20		8,850.00	
3700	Bank charges	496.32		476.00	
3810	Printing and stationery	384.26		1,605.73	
3830	Advertising	1,200.00		1,227.66	
3840	Telephone	3,924.23		3,705.86	
3890	Sundry expenses	159.00		159.00	
3910	Depreciation	1,865.00		2,194.00	
4100	Government grants receivable and released		19,335.69		
4310	Other interest received				146.99
4601	Corporation tax adjust re previous year		15,506.30		8,338.67
5001	Ordinary dividends final paid	28,000.00			
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	52,055.95		49,619.95	
6321	Fixtures and fittings cost of additions			2,436.00	
6330	Fixtures and fittings accumulated depreciation brought forward		39,618.95		37,424.95
6331	Fixtures and fittings depreciation charge for period		1,865.00		2,194.00
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	10,113.22		628.57	
7310	Amounts owed by connected company - Wayside Property	14,980.00		14,980.00	
7320	Amounts owed by connected company - Trinity House Care	6,965.67		14,965.67	

Nominal Code	Nominal Description	Current		Comparative	
		Debit	Credit	Debit	Credit
7325	Amounts owed by connected company - Wayside Care	80,000.00		40,200.00	
7350	Prepayments shown on BS (use 7380 otherwise)	2,046.02		2,741.35	
7803	Bank current account 4	1,563.93		10,243.32	
7850	Petty cash account	625.90		350.00	
8000	Purchase ledger control account		13,369.37		2,842.23
8040	Sundry creditors		390.00		390.00
8060	Directors' current accounts MK/PK		26,769.09		16,769.09
8081	Amounts due to connected company - Trinity House Care		8,339.10		
8083	Amounts due to connected company - Aberdeen Property		67,890.79		74,569.90
8084	Amounts due to connected company - Davlyn House				8,339.10
8085	Accruals included in creditors (use 9498 for separate line)		7,713.00		2,703.00
8170	PAYE control account		18,643.61		6,364.58
9500	Ordinary share capital class 1 brought forward		100.00		100.00
9900	Retained profit	15,531.99			17,110.03
		<u>1,053,753.58</u>	<u>1,053,753.58</u>	<u>946,403.33</u>	<u>946,403.33</u>
Net Profit\Net Profit			<u>34,883.77</u>		<u>4,657.98</u>