



## TEST 6: TRIAL BALANCE

Prepare a Trial Balance as at 31 December 2021.

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Capital (1 Jan 2021)	5,000
Drawings	2,400
Furniture	750
Equipment	1,000
Carriage on Purchases	440
Trade Receivables	2,540
Trade Payables	2,300
Sundry Expenses	870
Inventories (1 Jan 2021)	2,030
Purchases	23,220
Revenue	31,850
Returns Inwards	60
Returns Outwards	570
Commission received	530
Salaries Paid	6,530
Rent and Rates	430
Electricity	110
Insurance	440
Cash in Hand	170
Bank Overdraft	740

Trial Balance as at 31 December 2021

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Capital (1 Jan 2021)		
Drawings		
Furniture		
Equipment		
Carriage on Purchases		
Trade Receivables		
Trade Payables		
Sundry Expenses		
Inventories (1 Jan 2021)		
Purchases		
Revenue		
Returns Inwards		
Returns Outwards		
Commission received		
Salaries Paid		
Rent and Rates		
Electricity		
Insurance		
Cash in Hand		
Bank Overdraft		