

Trial Balance

From the list of balances, prepare a Trial Balance as at 31 December 2025 for PFESS Ltd. Drag and drop the accounts and their related balances in the order in which they are presented below to the correct side of the Trial Balance

Cash	4110
Bank	4119
Plant & Machinery	2145
Vehicles	2600
Wages	4284
Purchases	11985
Sales	17974
Rent Received	3360
Utilities	3600
Accounts Payable	2720
Accounts Receivable	3044
Capital	13125
Drawings	1068
Vehicles Expenses	2360

PFESS Ltd.
Trial Balance
As at 31 December, 2025

[illegible]