

Below is a list of balances from the books of H. Williams. Use the information to draw up a trial balance.

Capital 50000, Motor Vehicle 8000, Telephone Expense 2500, Rent Paid 3000, Rent Received 800, Cash at Bank 36000, Cash in Hand 5000, Debtors 7500, creditors 7600, Sales 24000, Purchases 17000, Returns Inwards 800, Returns Outwards 500, Carriage Inwards 2000, Carriage Outwards 1300, Motor Expenses 2400, Machinery 8700, Discounts Received 1300, Loan 10000.

Trial Balance as at December 31, 2015

	Debit		Credit
Capital			
Motor Vehicle			
Telephone Expense			
Rent Paid			
Rent Received			
Cash at Bank			
Cash in Hand			
Debtors			
Creditors			
Sales			
Purchases			
Returns Inwards			
Returns Outwards			
Carriage Inwards			
Carriage Outwards			
Motor Expenses			
Machinery			
Discounts Received			
Loan			

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