

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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