|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Joe's Tennis Tours Adjusted Trial Balance as at 31 March 2010** | | | | | | |
|  | **Trial Balance** | | **Adjustments** | | **Adjusted Trial Balance** | |
|  | Debit $ | Credit $ | Debit $ | Credit $ | Debit $ | Credit $ |
| Bank | 28,000 |  |  |  | 28,000 |  |
| Inventory @ 1 April 2009 | 30,000 |  |  |  | 30,000 |  |
| Motor Vehicle | 24,000 |  |  |  | 24,000 |  |
| Acc Dep on Motor Vehicle |  | 4,800 |  | (e) 2,400 |  | 7,200 |
| GST |  | 1,000 |  |  |  | 1,000 |
| Loan |  | 9,000 |  |  |  | 9,000 |
| Capital |  | 65,000 |  |  |  | 65,000 |
| Sales |  | 150,340 |  | (a) 3,600 |  | 153,940 |
| Purchases | 50,000 |  | (b) 2,700 |  | 52,700 |  |
| Wages | 36,000 |  | (c) 1,800 |  | 37,800 |  |
| Rent | 12,000 |  |  | (d) 800 | 11,200 |  |
| Accountancy Fees | 1,000 |  |  |  | 1,000 |  |
| Interest on Loan | 250 |  |  |  | 250 |  |
| Drawings | 48,890 |  |  |  | 48,890 |  |
| Accounts Receivable (Asset) |  |  | (a) 3,600 |  | 3,600 |  |
| Accounts Payable (Liability) |  |  |  | (b) 2,700 |  | 2,700 |
| Accrued Expenses (Liability) |  |  |  | (c) 1,800 |  | 1,800 |
| Prepayments (Asset) |  |  | (d) 800 |  | 800 |  |
| Depreciation - Motor Vehicle (Expense) |  |  | (e) 2,400 |  | 2,400 |  |
| Inventory @ 31 March 2010 |  |  | (f) 40,000 | (f) 40,000 | 40,000 | 40,000 |
|  | 230,140 | 230,140 | 51,300 | 51,300 | 280,640 | 280,640 |