TRIAL BALANCE

[Company / Business Name]

As at: [31/12/2026]

Code	Account name	Debit	Credit
1000	Cash in hand	2,500.00	
1010	Cash at bank	18,000.00	
1100	Accounts receivable (debtors)	9,500.00	
1200	Inventory / stock	14,000.00	
1500	Furniture and equipment	39,300.00	
1510	Accumulated depreciation		9,000.00
2000	Accounts payable (creditors)		7,500.00
2100	Bank loan		23,000.00
2200	Tax payable		1,500.00
3000	Capital		40,000.00
3100	Drawings	2,400.00	
4000	Sales		120,000.00
4100	Other income		3,800.00
5000	Purchases	66,000.00	
5100	Direct labour	9,000.00	
6000	Salaries and wages	24,000.00	
6100	Rent	6,000.00	
6200	Utilities	2,400.00	
6300	Marketing	3,500.00	
6400	Office and admin	1,500.00	
6500	Depreciation	2,000.00	
6600	Interest on loan	1,200.00	
6700	Freight and other expenses	3,400.00	
7000	Income tax	4,500.00	
3200	Retained earnings (opening)		4,400.00
	TOTAL	**209,200.00**	**209,200.00**
	Difference (must be zero)		**Agreed ✓**

List every ledger account with its closing balance in the Debit or Credit column. Assets, expenses and drawings normally have debit balances; liabilities, capital and income have credit balances. The totals must agree.

Prepared by: _____ Checked by: _____