

**Ex. 28.1****Motor Expenses**

<u>Date</u>	<u>Details</u>	<u>\$</u>	<u>Date</u>	<u>Details</u>	<u>\$</u>
20X6	-	-	20X6	-	-
Dec 31	Cash and Bank	819	Dec 31	Profit and Loss	913
" 31	Owing C/D	94			
		<b>913</b>			<b>913</b>

**Insurance**

<u>Date</u>	<u>Details</u>	<u>\$</u>	<u>Date</u>	<u>Details</u>	<u>\$</u>
20X6	-	-	20X6	-	-
Dec 31	Cash and Bank	840	Dec 31	Prepaid C/D	68
			" 31	Profit and Loss	112
		<b>840</b>			<b>840</b>

**Stationery**

<u>Date</u>	<u>Details</u>	<u>\$</u>	<u>Date</u>	<u>Details</u>	<u>\$</u>
20X6	-	-	20X6	-	-
Dec 31	Cash and Bank	370	Jan 1	Owing B/D	110
" 31	Owing C/D	245	Dec 31	Profit and Loss	505
		<b>615</b>			<b>615</b>

**Business Rates**

<u>Date</u>	<u>Details</u>	<u>\$</u>	<u>Date</u>	<u>Details</u>	<u>\$</u>
20X6	-	-	20X6	-	-
Jan 1	Prepaid B/D	140	Dec 31	Prepaid C/D	120
Dec 31	Cash and Bank	1654	" 31	Profit and Loss	1674
		<b>1794</b>			<b>1794</b>

**Rent Received**

<u>Date</u>	<u>Details</u>	<u>\$</u>	<u>Date</u>	<u>Details</u>	<u>\$</u>
20X6	-	-	20X6	-	-
Jan 1	Owing B/D	175	Dec 31	Cash and Bank	1400
Dec 31	Profit and Loss	1410	" 31	Owing C/D	185
		<b>1585</b>			<b>1585</b>

# Frank Wood Business Accounting Answers Aicweb

**Val Golding, Sheila I. Robinson**



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