illustrations

The following is a list of the balances appearing in the general ledger of Global Nig. Ltd at 30June 2013.

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Capital	32,890
Drawings	5,200
Loan from Julius	10,000
Cash	510
Bank overdraft	1,720
Sales revenue	45,600
Purchases	29,300
Return inward	3,800
Return outward	2,700
Carriage outward	820
Trade receivables	7,390
Trade payables	4,620
Land and buildings	26,000
Plant and machinery	13,500
Listed investment	4,800
Interest paid	1,200
Interest received	450
Rent received	630
Salaries	3,720
Repairs	810
Plant hire charges	360
Bank charges	240
You are required to prepare a	trial balance.

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