

KE Certification Assessment Ltd
Formatted trial balance
for the financial year ended 31 December 2025

Code Description	Dec 25 Current €	Dec 24 Comp. €	Variance €
Profit and loss			
Sales			
001 Sales	95,997	92,600	3,397
	<u>95,997</u>	<u>92,600</u>	<u>3,397</u>
Gross profit	95,997	92,600	3,397
	+100.00%	+100.00%	-%
Administration expenses			
302 Directors remuneration	41,358	42,990	(1,632)
326 Insurance	353	353	-
334 Repairs and maintenance	-	158	(158)
341 Printing, postage and stationery	107	102	5
345 Telephone	260	260	-
346 Computer costs	144	-	144
361 Travelling and entertainment	34,339	41,307	(6,968)
368 Accountancy fees	950	775	175
371 Bank charges	23	34	(11)
381 General expenses	1,727	1,000	727
	<u>79,261</u>	<u>86,979</u>	<u>(7,718)</u>
Profit before taxation	16,736	5,621	11,115
	+17.43%	+6.07%	+11.36%
Taxation			
501 Corporation tax charge	2,092	-	2,092
502 Corporation tax adjust re previous year	702	-	702
	<u>2,794</u>	<u>-</u>	<u>2,794</u>
Profit for the financial year	<u>13,942</u>	<u>5,621</u>	<u>8,321</u>

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Code Description	Dec 25 Current €	Dec 24 Comp. €	Variance €
Balance sheet			
Current assets			
712 Trade debtors	17,609	4,059	13,550
771 Bank current account - type 1	96,893	89,871	7,022
	<u>114,502</u>	<u>93,930</u>	<u>20,572</u>
Current liabilities			
831 Corporation tax control account	2,092	1	2,091
845 VAT control account	6,430	3,700	2,730
846 PAYE control account	3,604	1,795	1,809
881 Accruals	900	900	-
	<u>13,026</u>	<u>6,396</u>	<u>6,630</u>
Net current assets	<u>101,476</u>	<u>87,534</u>	<u>13,942</u>
Total assets less current liabilities	<u>101,476</u>	<u>87,534</u>	<u>13,942</u>
Net assets	<u>101,476</u>	<u>87,534</u>	<u>13,942</u>
Share capital & reserves			
990 Profit and loss account b/fwd	87,534	81,913	5,621
Retained profit	13,942	5,621	8,321
Shareholders funds	<u>101,476</u>	<u>87,534</u>	<u>13,942</u>