



Osprey Approach: Balance the Aged Debtors to the Trial Balance Debtors

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The latest version is always online at
<https://support.ospreyapproach.com/?p=17385>



The Trial Balance Debtors figure is the total debt owed to you by your clients. These debts can be either due (billed) or not due (unbilled disbursements).

The Trial Balance Debtors figure can be confirmed by running the Ledger/Matter Balance Listing report, and adding together the office and disbursements totals.

Aged debtors should equal the **office** total of the ledger balance report, other than where provisional bills and counsels fees posting types have been used.

Compare at current date

To run and compare the reports as at the current time:

- Run the Trial Balance Report - Reports > Financial Management > Trial Balance
- Run the Aged Debtors Report - Reports > Client Financial > Aged Debtors and ensure that Include Credit Bals? is ticked.

Reports

Client Financial

Aged Debtors

Run

☐ Fee Earning:

☐ Work Type:

Branch:

ALL

▼

Department:

ALL

▼

Currency:

Pound Sterling

▼

Include Credit Bals?

☒

☐ As At:

Ordering:

Client Name

▼

Grouping:

No Grouping

▼

- Run the Ledger Balance Report - Reports > Client Financial > Ledger Balance and ensure that Exclude Future Postings is set to Yes:



Run

☐ Fee Earner:☐ Work Type:☐ Executive:☐ Branch

Private or LA:

All



Currency:

Pound Sterling



Inc Zero Balances:

No



Exclude Future

Postings:

Yes



Last Movement

Dates:

Show Ledger LMD



Fee Earner:

☒ Show FE☐ Show Supervising FE

Summary Only?

No

☐ Date Filtering☐ Balance Filtering

Ordering:

Client Name



Grouping:

No Grouping



Add the total Office and Disbursements figures from the Ledger Balance report together, this should match your debtors figure.

| Office | Client | Disbs | Deposit | WIP | Ledger LMD | Matter LMD |
|-----------------|------------------|---------------|------------------|-----------------|------------|------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | | 01/07/2019 |
| 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 0.00 | 0.00 | 83.33 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 20.00 | 1,500.00 | 159.00 | 0.00 | 270.00 | 09/09/2019 | 15/10/2019 |
| 7,901.67 | 10,740.00 | 18.08 | 27,000.00 | 0.00 | 09/09/2019 | 09/09/2019 |
| 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 31/03/2019 | 31/03/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 230.00 | | 02/09/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 462.00 | | 14/10/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 297.00 | | 02/09/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 503.25 | | 14/10/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 318.00 | | 04/02/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 383.25 | | 04/02/2019 |
| 600.00 | 0.00 | 208.33 | 0.00 | 70.00 | 01/03/2019 | 01/04/2019 |
| 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 9,819.67 | 12,240.00 | 568.74 | 27,000.00 | 2,698.50 | | |

In the example above, $9819.67 + 568.74 = 10388.41$. Compare this with the Debtors figure on the Trial Balance:



Trial Balance

Practice Name: Chris

Branch: All Branches

Year: 2

Period: 11

Accounting Date: 29/02/2020

Date Report Run: 22/06/2020

| Account | Type | Description | This Period DR | This Period CR | Year To Date DR | Year To Date CR |
|-----------|------|----------------------|----------------|----------------|-----------------|-----------------|
| FEES JNL | EX | FEES RECEIVABLE | 0.00 | 1,000.00 | 0.00 | 9,300.00 |
| OFFICE | BS | Office Bank | 0.00 | 40.00 | 1,301.00 | 0.00 |
| UNPAID | BS | UNPAID DISBURSEMENTS | 0.00 | 0.00 | 0.00 | 308.33 |
| VAT JNL | BS | VAT CREDITOR | 0.00 | 208.00 | 0.00 | 2,004.05 |
| PETTYCASH | BS | CASH IN HAND | 0.00 | 0.00 | 0.00 | 3.70 |
| DEBTORS | BS | DEBTORS | 1,248.00 | 0.00 | 10,388.41 | 0.00 |
| JNL JNL | BS | Journals | 0.00 | 0.00 | 0.00 | 0.00 |
| LYPROFIT | BS | LAST YEARS PROFIT | 0.00 | 0.00 | 0.00 | 1,421.66 |
| WO JNL | EX | WRITE OFFS | 0.00 | 0.00 | 258.33 | 0.00 |
| 0100 | EX | Rent | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 0700 | EX | Land Registry | 0.00 | 0.00 | 200.00 | 0.00 |
| 0800 | EX | Searches | 0.00 | 0.00 | 0.00 | 110.00 |
| PL | BS | Trade Creditors | 0.00 | | 0.00 | |
| | | | 1,248.00 | 1,248.00 | 13,147.74 | 13,147.74 |

The Aged Debtors report lists all Client Ledgers that have a balance in the Office column. On this report the Disbursement column is **not** included in the figure as these are not due until they are **billed**, and credit office balances are not included by default as they are not debts.

If you use the following posting types, you will need to allow for these, since the Aged Debtors report will not include them:

- Legal Aid Counsel Fees
- Provisional Bills

Within the report there is a "MisAl" column, this displays 'Yes' when there is a problem with the allocations on the matter, meaning that the sum of the ageing columns does not match the Balance on the ledger. The ledger should be cleared and reallocated to rectify this.

All of the above postings have their own Journal figure on the Trial Balance report.

The figures on the Aged Debtors report can be corroborated by comparing the total Balance column:

| Balance | Bill Date | 0 - 30 days | 31 - 60 days | 61 - 90 days | 91+ days | Credit Balance | MisAI |
|-----------------|------------|-----------------|--------------|--------------|-----------------|----------------|-------|
| 50.00 | 01/07/2019 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | |
| 20.00 | 14/01/2019 | 0.00 | 0.00 | 0.00 | 20.00 | 0.00 | |
| 7,901.67 | 09/09/2019 | 0.00 | 0.00 | 0.00 | 7,901.67 | 0.00 | |
| 600.00 | 01/03/2019 | 0.00 | 0.00 | 0.00 | 600.00 | 0.00 | |
| 1,248.00 | 24/02/2020 | 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9,819.67 | | 1,248.00 | 0.00 | 0.00 | 8,571.67 | 0.00 | |

with the total Office column from the Ledger Balance report:

Year: 2 Period: 11

Accounting Date: 29/02/2020 Date Report Run: 22/06/2020

| Office | Client | Disbs | Deposit | WIP Ledger LMD | Matter LMD |
|-----------------|------------------|---------------|------------------|-----------------|-----------------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 01/07/2019 |
| 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 01/07/2019 01/07/2019 |
| 600.00 | 0.00 | 208.33 | 0.00 | 70.00 | 01/03/2019 01/04/2019 |
| 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 24/02/2020 |
| 9,819.67 | 12,240.00 | 568.74 | 27,000.00 | 2,698.50 | |

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If these two columns do not match, check your Trial Balance report for PRDEBTOR or CFDEBTOR journal rows. In the example below, because there are provisional bills (not yet delivered) and counsels fees (not yet paid) posted on the ledgers, the total of the three journals should be used to match to the Ledger Balance report office+disbursements figure:

Year: 2 Period: 11 Accounting Date: 29/02/2020 Date Report Run: 22/06/2020

| Account | Type | Description | This Period DR | This Period CR | Year To Date DR | Year To Date CR |
|-----------|------|------------------------------|----------------|----------------|-----------------|-----------------|
| FEES JNL | EX | FEES RECEIVABLE | 0.00 | 1,000.00 | 0.00 | 9,300.00 |
| PROVBILLS | BS | PROVISIONAL BILLS | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| OFFICE | BS | Office Bank | 0.00 | 40.00 | 1,301.00 | 0.00 |
| UNPAID | BS | UNPAID DISBURSEMENTS | 0.00 | 12.50 | 0.00 | 320.83 |
| VAT JNL | BS | VAT CREDITOR | 0.00 | 208.00 | 0.00 | 2,004.05 |
| PETTYCASH | BS | CASH IN HAND | 0.00 | 0.00 | 0.00 | 3.70 |
| DEBTORS | BS | DEBTORS | 1,260.50 | 0.00 | 10,400.91 | 0.00 |
| PRDEBTOR | BS | Debtors re Provisional Bills | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| CFDEBTOR | BS | Debtors re LA Counsel's Fees | 890.00 | 0.00 | 890.00 | 0.00 |
| CFEES | BS | Legal Aid Counsel's Fees | 0.00 | 890.00 | 0.00 | 890.00 |
| JNL JNL | BS | Journals | 0.00 | 0.00 | 0.00 | 0.00 |
| LYPROFIT | BS | LAST YEARS PROFIT | 0.00 | 0.00 | 0.00 | 1,421.66 |
| WO JNL | EX | WRITE OFFS | 0.00 | 0.00 | 258.33 | 0.00 |
| 0100 | EX | Rent | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 0700 | EX | Land Registry | 0.00 | 0.00 | 200.00 | 0.00 |
| 0800 | EX | Searches | 0.00 | 0.00 | 0.00 | 110.00 |
| PL | BS | Trade Creditors | 0.00 | | 0.00 | |
| | | | 3,650.50 | 3,650.50 | 15,550.24 | 15,550.24 |

Trial Balance Debtors totals: 10,400.91 + 1,500 + 890 = **12,790.91**

Year: 2 Period: 11

Accounting Date: 29/02/2020 Date Report Run: 22/06/2020

| Office | Client | Disbs | Deposit | WIPLedger LMD Matter LMD | | |
|-----------|-----------|----------|-----------|--------------------------|------------|------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 01/07/2019 | |
| 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 0.00 | 0.00 | 83.33 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 0.00 | 0.00 | 902.50 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 20.00 | 1,500.00 | 159.00 | 0.00 | 270.00 | 09/09/2019 | 15/10/2019 |
| 7,901.67 | 10,740.00 | 18.08 | 27,000.00 | 0.00 | 09/09/2019 | 09/09/2019 |
| 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 31/03/2019 | 31/03/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 230.00 | 02/09/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 462.00 | 14/10/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 297.00 | 02/09/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 503.25 | 14/10/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 318.00 | 04/02/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 383.25 | 04/02/2019 | |
| 600.00 | 0.00 | 208.33 | 0.00 | 70.00 | 01/03/2019 | 01/04/2019 |
| 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 11,319.67 | 12,240.00 | 1,471.24 | 27,000.00 | 2,698.50 | | |

Ledger balance office + disbursements columns: 11,319.67 + 1,471.24 = **12790.91**

| Accounting Date: 29/02/2020 | | Date Report Run: 22/06/2020 | | | | |
|-----------------------------|------------|-----------------------------|--------------|--------------|-----------------|----------------------|
| Balance | Bill Date | 0 - 30 days | 31 - 60 days | 61 - 90 days | 91+ days | Credit Balance MisAI |
| 50.00 | 01/07/2019 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 20.00 | 14/01/2019 | 0.00 | 0.00 | 0.00 | 20.00 | 0.00 |
| 7,901.67 | 09/09/2019 | 0.00 | 0.00 | 0.00 | 7,901.67 | 0.00 |
| 600.00 | 01/03/2019 | 0.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 1,248.00 | 24/02/2020 | 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9,819.67 | | 1,248.00 | 0.00 | 0.00 | 8,571.67 | 0.00 |

Aged Debtors balance column = 9,819.67 + PRDEBTOR 1,500 = **11,319.67** (Ledger Balance Office column total)

Compare at month end

To run and compare the reports as at a month end:

- Run the Period End Trial Balance and Period End Matter Balance reports: Reports > Financial Management > Period End. Check the year and period at the top and change accordingly. Click Toggle Selection to untick all the reports then tick Period End Trial Balance, and Period End Matter Balance, then click Run.
- Run the Aged Debtors Report - Reports > Client Financial > Aged Debtors and ensure that Include Credit Bals? and As At are ticked. In the box alongside As At, enter the period end date for the month you want to compare to the Trial Balance/Ledger Balance.

Reports

Client Financial

Aged Debtors

Run

☐ Fee Earner:

☐ Work Type:

Branch: ALL

Department: ALL

Currency: Pound Sterling

Include Credit Bals? ☒

☒ As At: 29/02/2021

Ordering: Client Name

Grouping: No Grouping

Add the total Office and Disbursements figures from the Ledger Balance report together, this should match your debtors figure.

| Office | Client | Disbs | Deposit | WIP | Ledger LMD | Matter LMD |
|-----------------|------------------|---------------|------------------|-----------------|------------|------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | | 01/07/2019 |
| 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 0.00 | 0.00 | 83.33 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 20.00 | 1,500.00 | 159.00 | 0.00 | 270.00 | 09/09/2019 | 15/10/2019 |
| 7,901.67 | 10,740.00 | 18.08 | 27,000.00 | 0.00 | 09/09/2019 | 09/09/2019 |
| 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 31/03/2019 | 31/03/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 230.00 | | 02/09/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 462.00 | | 14/10/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 297.00 | | 02/09/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 503.25 | | 14/10/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 318.00 | | 04/02/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 383.25 | | 04/02/2019 |
| 600.00 | 0.00 | 208.33 | 0.00 | 70.00 | 01/03/2019 | 01/04/2019 |
| 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 9,819.67 | 12,240.00 | 568.74 | 27,000.00 | 2,698.50 | | |

In the example above, 9819.67 + 568.74 = **10388.41**. Compare this with the Debtors figure on the Trial Balance:



Trial Balance

Practice Name: Chris

Branch: All Branches

Year: 2

Period: 11

Accounting Date: 29/02/2020

Date Report Run: 22/06/2020

| Account | Type | Description | This Period DR | This Period CR | Year To Date DR | Year To Date CR |
|-----------|------|----------------------|-----------------|-----------------|------------------|------------------|
| FEES JNL | EX | FEES RECEIVABLE | 0.00 | 1,000.00 | 0.00 | 9,300.00 |
| OFFICE | BS | Office Bank | 0.00 | 40.00 | 1,301.00 | 0.00 |
| UNPAID | BS | UNPAID DISBURSEMENTS | 0.00 | 0.00 | 0.00 | 308.33 |
| VAT JNL | BS | VAT CREDITOR | 0.00 | 208.00 | 0.00 | 2,004.05 |
| PETTYCASH | BS | CASH IN HAND | 0.00 | 0.00 | 0.00 | 3.70 |
| DEBTORS | BS | DEBTORS | 1,248.00 | 0.00 | 10,388.41 | 0.00 |
| JNL JNL | BS | Journals | 0.00 | 0.00 | 0.00 | 0.00 |
| LYPROFIT | BS | LAST YEARS PROFIT | 0.00 | 0.00 | 0.00 | 1,421.66 |
| WO JNL | EX | WRITE OFFS | 0.00 | 0.00 | 258.33 | 0.00 |
| 0100 | EX | Rent | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 0700 | EX | Land Registry | 0.00 | 0.00 | 200.00 | 0.00 |
| 0800 | EX | Searches | 0.00 | 0.00 | 0.00 | 110.00 |
| PL | BS | Trade Creditors | 0.00 | | 0.00 | |
| | | | 1,248.00 | 1,248.00 | 13,147.74 | 13,147.74 |

The Aged Debtors report lists all Client Ledgers that have a balance in the Office column. On this report the Disbursement column is **not** included in the figure as these are not due until they are **billed**, and credit

office balances are not included by default as they are not debts.

If you use the following posting types, you will need to allow for these, since the Aged Debtors report will not include them:

- Legal Aid Counsel Fees
- Provisional Bills

All of the above postings have their own Journal figure on the Trial Balance report.

The figures on the Aged Debtors report can be corroborated by comparing the total Balance column:

| Balance | Bill Date | 0 - 30 days | 31 - 60 days | 61 - 90 days | 91+ days | Credit Balance | MisAI |
|-----------------|------------|-----------------|--------------|--------------|-----------------|----------------|-------|
| 50.00 | 01/07/2019 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | |
| 20.00 | 14/01/2019 | 0.00 | 0.00 | 0.00 | 20.00 | 0.00 | |
| 7,901.67 | 09/09/2019 | 0.00 | 0.00 | 0.00 | 7,901.67 | 0.00 | |
| 600.00 | 01/03/2019 | 0.00 | 0.00 | 0.00 | 600.00 | 0.00 | |
| 1,248.00 | 24/02/2020 | 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 9,819.67 | | 1,248.00 | 0.00 | 0.00 | 8,571.67 | 0.00 | |

with the total Office column from the Ledger Balance report:

Year: 2 Period: 11

Accounting Date: 29/02/2020 Date Report Run: 22/06/2020

| Office | Client | Disbs | Deposit | WIP | Ledger LMD | Matter LMD |
|-----------------|------------------|---------------|------------------|-----------------|------------|------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | | 01/07/2019 |
| 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 600.00 | 0.00 | 208.33 | 0.00 | 70.00 | 01/03/2019 | 01/04/2019 |
| 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 9,819.67 | 12,240.00 | 568.74 | 27,000.00 | 2,698.50 | | |

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If these two columns do not match, check your Trial Balance report for PRDEBTOR or CFDEBTOR journal rows. In the example below, because there are provisional bills (not yet delivered) and counsels fees (not yet paid) posted on the ledgers, the total of the three journals should be used to match to the Ledger Balance report office+disbursements figure:

Year: 2 Period: 11 Accounting Date: 29/02/2020 Date Report Run: 22/06/2020

| Account | Type | Description | This Period DR | This Period CR | Year To Date DR | Year To Date CR |
|-----------|------|------------------------------|----------------|----------------|-----------------|-----------------|
| FEES JNL | EX | FEES RECEIVABLE | 0.00 | 1,000.00 | 0.00 | 9,300.00 |
| PROVBILLS | BS | PROVISIONAL BILLS | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| OFFICE | BS | Office Bank | 0.00 | 40.00 | 1,301.00 | 0.00 |
| UNPAID | BS | UNPAID DISBURSEMENTS | 0.00 | 12.50 | 0.00 | 320.83 |
| VAT JNL | BS | VAT CREDITOR | 0.00 | 208.00 | 0.00 | 2,004.05 |
| PETTYCASH | BS | CASH IN HAND | 0.00 | 0.00 | 0.00 | 3.70 |
| DEBTORS | BS | DEBTORS | 1,260.50 | 0.00 | 10,400.91 | 0.00 |
| PRDEBTOR | BS | Debtors re Provisional Bills | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| CFDEBTOR | BS | Debtors re LA Counsel's Fees | 890.00 | 0.00 | 890.00 | 0.00 |
| CFEES | BS | Legal Aid Counsel's Fees | 0.00 | 890.00 | 0.00 | 890.00 |
| JNL JNL | BS | Journals | 0.00 | 0.00 | 0.00 | 0.00 |
| LYPROFIT | BS | LAST YEARS PROFIT | 0.00 | 0.00 | 0.00 | 1,421.66 |
| WO JNL | EX | WRITE OFFS | 0.00 | 0.00 | 258.33 | 0.00 |
| 0100 | EX | Rent | 0.00 | 0.00 | 1,000.00 | 0.00 |
| 0700 | EX | Land Registry | 0.00 | 0.00 | 200.00 | 0.00 |
| 0800 | EX | Searches | 0.00 | 0.00 | 0.00 | 110.00 |
| PL | BS | Trade Creditors | 0.00 | | 0.00 | |
| | | | 3,650.50 | 3,650.50 | 15,550.24 | 15,550.24 |

Trial Balance Debtors totals: 10,400.91 + 1,500 + 890 = **12,790.91**

Year: 2 Period: 11

Accounting Date: 29/02/2020 Date Report Run: 22/06/2020

| Office | Client | Disbs | Deposit | WIPLedger LMD Matter LMD | | |
|------------------|------------------|-----------------|------------------|--------------------------|------------|------------|
| 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 01/07/2019 | |
| 50.00 | 0.00 | 0.00 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 0.00 | 0.00 | 83.33 | 0.00 | 0.00 | 01/07/2019 | 01/07/2019 |
| 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 0.00 | 0.00 | 902.50 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 20.00 | 1,500.00 | 159.00 | 0.00 | 270.00 | 09/09/2019 | 15/10/2019 |
| 7,901.67 | 10,740.00 | 18.08 | 27,000.00 | 0.00 | 09/09/2019 | 09/09/2019 |
| 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 31/03/2019 | 31/03/2019 |
| 0.00 | 0.00 | 0.00 | 0.00 | 230.00 | 02/09/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 462.00 | 14/10/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 297.00 | 02/09/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 503.25 | 14/10/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 318.00 | 04/02/2019 | |
| 0.00 | 0.00 | 0.00 | 0.00 | 383.25 | 04/02/2019 | |
| 600.00 | 0.00 | 208.33 | 0.00 | 70.00 | 01/03/2019 | 01/04/2019 |
| 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24/02/2020 | 24/02/2020 |
| 11,319.67 | 12,240.00 | 1,471.24 | 27,000.00 | 2,698.50 | | |

Ledger balance office + disbursements columns: 11,319.67 + 1,471.24 = **12790.91**

| Accounting Date: 29/02/2020 | | Date Report Run: 22/06/2020 | | | | |
|-----------------------------|------------|-----------------------------|--------------|--------------|-----------------|-------------------|
| Balance | Bill Date | 0 - 30 days | 31 - 60 days | 61 - 90 days | 91+ days | Credit Balance |
| 50.00 | 01/07/2019 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 20.00 | 14/01/2019 | 0.00 | 0.00 | 0.00 | 20.00 | 0.00 |
| 7,901.67 | 09/09/2019 | 0.00 | 0.00 | 0.00 | 7,901.67 | 0.00 |
| 600.00 | 01/03/2019 | 0.00 | 0.00 | 0.00 | 600.00 | 0.00 |
| 1,248.00 | 24/02/2020 | 1,248.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9,819.67 | | 1,248.00 | 0.00 | 0.00 | 8,571.67 | 0.00 |

Aged Debtors balance column = 9,819.67 + PRDEBTOR 1,500 = **11,319.67** (Ledger Balance Office column total)