

Shared Inc.

Year End: December 31, 2023

Adjusting journal entries

Date: 1/1/2023 To 12/31/2023

Prepared by	Reviewed by	Reviewed by
SD 2/15/2024	ARP 5/2/2024	JRV 6/17/2024

T3

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/2023	GST Payable	2010	BB. 1		27,552.30		
1	12/31/2023	Retained earnings	3650	BB. 1	27,552.30			
		to reverse the adjustments to retained earnings						
2	12/31/2023	Accrued liabilities	2009	BB	800.00			
2	12/31/2023	Professional fees: Accountant charges	5005	BB		800.00		
		the adjust the VaAPC accrual for 2023.						
3	12/31/2023	Investment in Shared Partnership	1200	N.1A		154,576.53		
3	12/31/2023	Earnings from Shared Partnership	4010	N.1A	154,576.53			
		to record the loss from Shared Partnership as per the T5013 slip.						
					182,928.83	182,928.83		
		Net Income (Loss)	258,371.01					