



practice specific assessment 2 31

- (b) On 1 July 20-5, Amy was informed of a rent review, effective from 1 September 20-5. Amy made rent payments in advance during 20-5 as follows:

1 January 20-5 £1,000

3 April 20-5 £1,000

30 June 20-5 £1,000

3 October 20-5 £1,000

The new rent was agreed at £5,000 per annum on 1 February 20-6 and was backdated to 1 September 20-5.

- (c) Calculate the rent payable amount to include in the financial statements for the year ended 31 December 20-5.

£ (1 mark)

- (d) Complete the journal to record the rent adjustment for the rental increase in the year ended 31 December 20-5.

Select the account name from the following list: Accrued expenses, prepaid expenses, rent payable, rental income

Account name	£	£

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