

- 3** Logan is a trader who sells goods on credit. His year end is 30 September. Logan has provided the following information.

|  |       |
|--|-------|
|  | \$    |
| At 1 October 2022                      |       |
| Inventory                              | 8 400 |
| Trade receivables                      | 7 500 |
| Other receivables (rent prepaid)       | 820   |
| For the year ended 30 September 2023   |       |
| Rent charge for the year               | 4 940 |
| Bank payments for rent 1 December 2022 | 2 460 |
| 1 June 2023                            | 2 490 |
| At 30 September 2023                   |       |
| Inventory                              | 8 675 |
| Trade receivables                      | 8 700 |
| Other receivables                      | ?     |
| Irrecoverable debts to be written off  | 325   |

The provision for doubtful debts is to be maintained at 4% of trade receivables.

- (c)** Prepare the rent payable account for the year ended 30 September 2023. Balance the account at 30 September 2023 and bring down the balance at 1 October 2023.

Logan  
Rent payable account

[illegible]

[6]