

After these entries have been posted, the difference between the two sides of Goods Account will correspond with the value of the unsold goods, \$2,550. The complete Branch Trial Balance then appears as follows:—

BRANCH TRIAL BALANCE.

Head Office		\$4,050
Goods	\$2,550	
Cash	200	
Accounts Receivable	1,300	
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	\$4,050	\$4,050

Head Office would also have transactions with the general public, none of which have been incorporated in the Head Office Trial Balance shown on a previous page. We will assume these to be such as would have produced the following Trial Balance if they had been posted to the Head Office Ledger along with its Branch transactions:—

HEAD OFFICE TRIAL BALANCE.

Capital		\$13,350
Cash	\$9,400	
Winnipeg Branch	4,050	
Goods	3,500	
Accounts Receivable	1,200	
" Payable		4,800
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	\$18,150	\$18,150

In order to show the standing of the entire business, as well as each part of it, the Head Office and Winnipeg Trial Balances may be combined as shown below:—

THE TORONTO YEAST CO.

Trial Balance March 31st, 19..

	HEAD OFFICE		WINNIPEG		COMBINED	
Capital		\$13,350				13,350
Cash	\$9,400		200		9,600	
Winnipeg Branch ..	4,050				4,050	
Goods	3,000		2,550		6,050	
Accounts Rec.	1,200		1,300		2,500	
Accounts Pay.		4,800				4,800
Head Office				4,050		4,050
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	\$18,150	\$18,150	\$4,050	\$4,050	\$22,200	\$22,200

By comparing the Head Office Trial Balance with that of the Branch it will be seen that "Winnipeg Branch Account" in the former shows an Asset of \$4,050. This really consists of the Net Assets of the Branch, as per Winnipeg Trial Balance, in which it also appears as a liability in favor of Head Office.