Bookkeeping IQ

MULTI-ENTITY BOOKKEEPING

9481-2203 Québec inc.

Fiscal year 2025 — January 1, 2025 – December 31, 2025

Prepared for your accountant's review

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Chart of accounts

Your categories, organized the standard way.

Assets

Account	Standard account
Computer equipment	Capital assets

Liabilities

Account	Standard account
Shareholder loan	Due to shareholder

Equity

Account	Standard account
Owner draws	Shareholder — draws

Revenue

Account	Standard account
Consulting fees	Sales / fees
Workshop income	Sales / fees

Expenses

Account	Standard account
Office rent	Occupancy
Fuel	Motor vehicle — fuel
Networking	Meals & entertainment · 50% deductible
Software	Dues & subscriptions
Accounting	Professional fees
Office supplies	Office supplies
Home office	Home-office deduction

General ledger

Every transaction, in detail.

Date	Description	Account	Type	Currency	Amount	FX rate	Amount (CAD)	GST	QST	Receipt
2025-03-31	ACME Corp	Consulting fees	Revenue	CAD	13,797.00	1	13,797.00	600.00	1,197.00	+
2025-06-30	Beaulieu Inc.	Consulting fees	Revenue	CAD	9,198.00	1	9,198.00	400.00	798.00	+
2025-09-30	Groupe Nord	Consulting fees	Revenue	CAD	5,748.75	1	5,748.75	250.00	498.75	+
2025-11-15	Autumn workshop	Workshop income	Revenue	CAD	4,599.00	1	4,599.00	200.00	399.00	+
2025-01-02	Gestion Delorme	Office rent	Expense	CAD	2,069.55	1	2,069.55	90.00	179.55	+
2025-04-01	Gestion Delorme	Office rent	Expense	CAD	2,069.55	1	2,069.55	90.00	179.55	+
2025-07-01	Gestion Delorme	Office rent	Expense	CAD	2,069.55	1	2,069.55	90.00	179.55	+
2025-10-01	Gestion Delorme	Office rent	Expense	CAD	2,069.55	1	2,069.55	90.00	179.55	+
2025-02-14	Ultramar	Fuel	Expense	CAD	160.97	1	160.97	7.00	13.97	+
2025-08-20	Petro-Canada	Fuel	Expense	CAD	149.47	1	149.47	6.50	12.97	+
2025-05-09	Le Bistro	Networking	Expense	CAD	103.48	1	103.48	4.50	8.98	+
2025-01-10	Notion Labs (USD)	Software	Expense	USD	288.00	1.3600	391.68	—	—	+
2025-03-05	Microsoft 365	Software	Expense	CAD	172.46	1	172.46	7.50	14.96	+
2025-12-15	Cabinet Tremblay CPA	Accounting	Expense	CAD	1,724.63	1	1,724.63	75.00	149.63	+
2025-07-22	Bureau en Gros	Office supplies	Expense	CAD	252.95	1	252.95	11.00	21.95	+
2025-12-31	Hydro-Québec (home office)	Home office	Expense	CAD	2,400.00	1	2,400.00	—	—	
2025-02-01	Apple Store — MacBook Pro	Computer equipment	Capital acquisition	CAD	3,219.30	1	3,219.30	140.00	279.30	+
2025-06-30	Transfer to Rivière Holding	—	Intercompany transfer	CAD	10,000.00	1	10,000.00	—	—	
2025-08-15	Shareholder draw	—	Owner / shareholder movement	CAD	6,000.00	1	6,000.00	—	—	
2025-04-30	Revenu Québec — QST instalment	—	Tax remittance	CAD	1,500.00	1	1,500.00	—	—	
2025-04-30	CRA — GST instalment	—	Tax remittance	CAD	800.00	1	800.00	—	—	

Trial balance

Balance-sheet accounts at their fiscal-year-end closing balance; income and expenses at fiscal-year activity.

Revenue — fiscal-year activity

Account	Balance
Consulting fees	28,743.75
Workshop income	4,599.00
Revenue	**33,342.75**

Expenses — fiscal-year activity

Account	Balance
Office rent	8,278.20
Fuel	310.44
Networking	103.48
Software	564.14
Accounting	1,724.63
Office supplies	252.95
Expenses	**11,233.84**

Assets — fiscal-year activity

Account	Balance
Computer equipment	3,219.30
Assets	**3,219.30**

Home-office deduction

Account	Balance
Home office	2,400.00
Home-office deduction	**2,400.00**

For deductibility — not included in the net above.

Loan, receivable & investment balances (closing)

Account	Balance
Loan — Principal shareholder	17,000.00
Intercompany — Rivière Holding Inc.	10,000.00
Net income (revenue operating expenses)	**22,108.91**

Balance-sheet balances carry across years; income and expense accounts reset each year. This is a trial-balance-style summary prepared for your accountant's review, not a strict double-entry tie-out.

Category summary by month

Your familiar grid: categories down, months across.

Revenue

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Consulting fees	—	—	13,797.00	—	—	9,198.00	—	—	5,748.75	—	—	—	28,743.75
Workshop income	—	—	—	—	—	—	—	—	—	—	4,599.00	—	4,599.00
Revenue	**—**	**—**	**13,797.00**	**—**	**—**	**9,198.00**	**—**	**—**	**5,748.75**	**—**	**4,599.00**	**—**	**33,342.75**

Expenses

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Office rent	2,069.55	—	—	2,069.55	—	—	2,069.55	—	—	2,069.55	—	—	8,278.20
Fuel	—	160.97	—	—	—	—	—	149.47	—	—	—	—	310.44
Networking	—	—	—	—	103.48	—	—	—	—	—	—	—	103.48
Software	391.68	—	172.46	—	—	—	—	—	—	—	—	—	564.14
Accounting	—	—	—	—	—	—	—	—	—	—	—	1,724.63	1,724.63
Office supplies	—	—	—	—	—	—	252.95	—	—	—	—	—	252.95
Home office	—	—	—	—	—	—	—	—	—	—	—	2,400.00	2,400.00
Expenses	**2,461.23**	**160.97**	**172.46**	**2,069.55**	**103.48**	**—**	**2,322.50**	**149.47**	**—**	**2,069.55**	**—**	**4,124.63**	**13,633.84**

Assets

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Computer equipment	—	3,219.30	—	—	—	—	—	—	—	—	—	—	3,219.30
Assets	**—**	**3,219.30**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**3,219.30**

Expenses vs. non-expense movements

Non-expense movements are never counted as expenses.

Item	Amount
Operating expenses	11,233.84
Transfers (excluded from expenses)	21,519.30
Revenue	33,342.75
Home-office deduction	2,400.00
Total operating expenses	**11,233.84**

Intercompany transfer reconciliation

Each due-to / due-from pair, netting to zero.

Date	From	To	Amount	Net
2025-06-30	Rivière Consulting · Transfer to Rivière Holding	Rivière Holding Inc.	10,000.00	—

Loan, receivable & investment accounts

Per account — opening, movements, closing — carried across years (shareholder loans, intercompany balances, receivables, investments).

Loan — Principal shareholder

Date	Description	Amount
Opening balance (fiscal-year start)		**15,000.00**
2025-03-20	Advance from shareholder	5,000.00
2025-10-10	Repayment to shareholder	(3,000.00)
Closing balance (fiscal-year end)		**17,000.00**

Intercompany — Rivière Holding Inc.

Date	Description	Amount
Opening balance (fiscal-year start)		**—**
2025-06-30	Transfer to Rivière Holding	10,000.00
Closing balance (fiscal-year end)		**10,000.00**

Tax remittances

Revenu Québec and CRA, listed separately.

Date	Authority	Description	Amount
2025-04-30	Revenu Québec	Revenu Québec — QST instalment	1,500.00
2025-04-30	Canada Revenue Agency	CRA — GST instalment	800.00
Total			**2,300.00**

GST / QST summary

Recorded as collected on revenue vs. paid on expenses.

Item	GST	QST	Total
Collected on revenue (recorded)	1,450.00	2,892.75	4,342.75
Paid on expenses (recorded)	611.50	1,219.96	1,831.46
Net (recorded)	**838.50**	**1,672.79**	**2,511.29**

Capital asset register

Additions, cost, class and disposals — feeds CCA.

Description	CCA class	Acquired	Cost	Disposed	Proceeds	Gain / loss
MacBook Pro 14"	50	2025-02-01	2,800.00			
Office furniture	8	2024-06-15	1,500.00			
iMac (2020)	50	2020-03-01	1,800.00	2025-11-01	400.00	—
Total			**6,100.00**			

Foreign-currency summary

Foreign-currency transactions with the rates applied.

Date	Description	Currency	Amount	FX rate	Amount (CAD)
2025-01-10	Notion Labs (USD)	USD	288.00	1.3600	391.68

Reconciliation status

Which periods were reconciled, and anything unresolved.

Statement	Period	Reconciled
Visa •••• 4021	2025-01-01 -> 2025-12-31	+ Reconciled
Chequing	2025-01-01 -> 2025-06-30	+ Reconciled
Chequing	2025-07-01 -> 2025-12-31	Not reconciled

Receipt archive

Every receipt, filed by date and cross-referenced to its ledger line.

Date	Description	Amount (CAD)	File name
2025-03-31	ACME Corp	13,797.00	2025-03-31_acme-corp_13797.00.pdf
2025-06-30	Beaulieu Inc.	9,198.00	2025-06-30_beaulieu-inc_9198.00.pdf
2025-09-30	Groupe Nord	5,748.75	2025-09-30_groupe-nord_5748.75.pdf
2025-11-15	Autumn workshop	4,599.00	2025-11-15_autumn-workshop_4599.00.pdf
2025-01-02	Gestion Delorme	2,069.55	2025-01-02_gestion-delorme_2069.55.pdf
2025-04-01	Gestion Delorme	2,069.55	2025-04-01_gestion-delorme_2069.55.pdf
2025-07-01	Gestion Delorme	2,069.55	2025-07-01_gestion-delorme_2069.55.pdf
2025-10-01	Gestion Delorme	2,069.55	2025-10-01_gestion-delorme_2069.55.pdf
2025-02-14	Ultramar	160.97	2025-02-14_ultramar_160.97.pdf
2025-08-20	Petro-Canada	149.47	2025-08-20_petro-canada_149.47.pdf
2025-05-09	Le Bistro	103.48	2025-05-09_le-bistro_103.48.pdf
2025-01-10	Notion Labs (USD)	391.68	2025-01-10_notion-labs-usd_391.68.pdf
2025-03-05	Microsoft 365	172.46	2025-03-05_microsoft-365_172.46.pdf
2025-12-15	Cabinet Tremblay CPA	1,724.63	2025-12-15_cabinet-tremblay-cpa_1724.63.pdf
2025-07-22	Bureau en Gros	252.95	2025-07-22_bureau-en-gros_252.95.pdf
2025-02-01	Apple Store — MacBook Pro	3,219.30	2025-02-01_apple-store-macbook-pro_3219.30.pdf

Reports with no data this fiscal year

These reports are part of the package but have no data for this fiscal year.

Report
Property & sub-ledger schedules