

**LEVEL 2 AWARD IN BOOKKEEPING & ACCOUNTING SKILLS
(COMPUTERISED) - 05528**

**UNIT C3: PROCESS ROUTINE PAYMENTS & RECEIPTS
USING A COMPUTERISED SYSTEM**

SAMPLE ASSESSMENT

WORKED SOLUTIONS

TUTOR PRINTOUT

Period Trial Balance

To Period: Month 3, September 2010

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	5,672.25	
0031	Office Equipment Depreciation		567.23
0040	Fixtures & Fittings	5,013.57	
0041	Fixtures & Fittings Depreciation		214.06
0050	Motor Vehicles	13,575.50	
0051	Motor Vehicles Depreciation		2,715.10
1100	Debtors Control Account	5,214.37	
1200	Bank Current Account		9,816.18
1220	Cash Account	97.55	
1230	Petty Cash Account	150.00	
2100	Creditors Control Account		3,781.12
2200	Sales Tax Control Account		624.92
2201	Purchase Tax Control Account	736.79	
2210	PAYE		1,395.86
2211	NI		504.14
2300	Loan		3,559.75
3000	Capital		15,600.00
3010	Drawings - R Barmouth	5,250.00	
3011	Drawings - N Barmouth	4,700.00	
3200	Profit & Loss Account		7,843.21
4000	Sales		33,111.25
4009	Discounts Allowed	735.50	
4903	Insurance Claims		750.00
4904	Rent Income		4,463.35
5000	Purchases	15,290.88	
5009	Discounts Received		113.22
7000	Gross Wages & Salaries	14,328.30	
7005	Casual Wages	120.00	
7006	Employer's NI	573.20	
7100	Rent & Rates	2,148.00	
7200	Heat, Light & Power	635.61	
7303	Motor Expenses & Insurance	1,439.33	
7501	Printing & Postage	140.02	
7502	Telephone, Fax & Internet	251.00	
7504	Office Consumables	270.20	
7505	Books & Newspapers	225.69	
7800	Repairs & Renewals	1,481.58	
7801	Cleaning & Laundry	186.29	
7901	Bank Charges	45.63	
7903	Loan Interest Paid	96.85	
8000	Depreciation	3,496.39	
8204	Insurance	2,832.52	
8205	Refreshments	352.37	
	Totals:	<u>85,059.39</u>	<u>85,059.39</u>

Date: 20/07/2010
Time: 09:21:49

Barmouth Furnishings C3 Tutor

Audit Trail (Summary)

Date From: 01/01/1980
Date To: 31/12/2019

Transaction From: 1
Transaction To: 99999999

Dept From: 0
Dept To: 999

Customer From:
Customer To: ZZZZZZZZ

Supplier From:
Supplier To: ZZZZZZZZ

N/C From:
N/C To: 99999999

Exclude Deleted Tran: No

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paidd	V	B	Bank Rec. Date
1	JD	31/08/2010	0030	0030	0	O/Bal	Opening Balance	5,672.25	0.00	T9	Y	5,672.25	-	-	
2	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	5,672.25	0.00	T9	Y	5,672.25	-	-	
3	JC	31/08/2010	0031	0031	0	O/Bal	Opening Balance	567.23	0.00	T9	Y	567.23	-	-	
4	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	567.23	0.00	T9	Y	567.23	-	-	
5	JD	31/08/2010	0040	0040	0	O/Bal	Opening Balance	4,281.37	0.00	T9	Y	4,281.37	-	-	
6	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	4,281.37	0.00	T9	Y	4,281.37	-	-	
7	JC	31/08/2010	0041	0041	0	O/Bal	Opening Balance	214.06	0.00	T9	Y	214.06	-	-	
8	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	214.06	0.00	T9	Y	214.06	-	-	
9	JD	31/08/2010	0050	0050	0	O/Bal	Opening Balance	13,575.50	0.00	T9	Y	13,575.50	-	-	
10	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	13,575.50	0.00	T9	Y	13,575.50	-	-	
11	JC	31/08/2010	0051	0051	0	O/Bal	Opening Balance	2,715.10	0.00	T9	Y	2,715.10	-	-	
12	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	2,715.10	0.00	T9	Y	2,715.10	-	-	
13	JD	31/08/2010	1100	1100	0	O/Bal	Opening Balance	5,214.37	0.00	T9	Y	5,214.37	-	-	
14	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	5,214.37	0.00	T9	Y	5,214.37	-	-	
15	JC	31/08/2010	1200	1200	0	O/Bal	Opening Balance	3,721.76	0.00	T9	Y	3,721.76	-	-	
16	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	3,721.76	0.00	T9	Y	3,721.76	-	-	
17	JD	31/08/2010	1220	1220	0	O/Bal	Opening Balance	431.20	0.00	T9	Y	431.20	-	-	
18	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	431.20	0.00	T9	Y	431.20	-	-	
19	JD	31/08/2010	1230	1230	0	O/Bal	Opening Balance	182.91	0.00	T9	Y	182.91	-	-	
20	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	182.91	0.00	T9	Y	182.91	-	-	
21	JC	31/08/2010	2100	2100	0	O/Bal	Opening Balance	3,781.12	0.00	T9	Y	3,781.12	-	-	
22	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	3,781.12	0.00	T9	Y	3,781.12	-	-	
23	JC	31/08/2010	2210	2210	0	O/Bal	Opening Balance	1,395.86	0.00	T9	Y	1,395.86	-	-	
24	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	1,395.86	0.00	T9	Y	1,395.86	-	-	
25	JC	31/08/2010	2211	2211	0	O/Bal	Opening Balance	504.14	0.00	T9	Y	504.14	-	-	
26	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	504.14	0.00	T9	Y	504.14	-	-	
27	JC	31/08/2010	2220	2220	0	O/Bal	Opening Balance	4,236.90	0.00	T9	Y	4,236.90	-	-	
28	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	4,236.90	0.00	T9	Y	4,236.90	-	-	
29	JC	31/08/2010	2300	2300	0	O/Bal	Opening Balance	3,559.75	0.00	T9	Y	3,559.75	-	-	
30	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	3,559.75	0.00	T9	Y	3,559.75	-	-	
31	JC	31/08/2010	3000	3000	0	O/Bal	Opening Balance	15,600.00	0.00	T9	Y	15,600.00	-	-	
32	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	15,600.00	0.00	T9	Y	15,600.00	-	-	
33	JD	31/08/2010	3010	3010	0	O/Bal	Opening Balance	5,250.00	0.00	T9	Y	5,250.00	-	-	
34	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	5,250.00	0.00	T9	Y	5,250.00	-	-	
35	JD	31/08/2010	3011	3011	0	O/Bal	Opening Balance	3,700.00	0.00	T9	Y	3,700.00	-	-	
36	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	3,700.00	0.00	T9	Y	3,700.00	-	-	
37	JC	31/08/2010	3200	3200	0	O/Bal	Opening Balance	7,843.21	0.00	T9	Y	7,843.21	-	-	
38	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	7,843.21	0.00	T9	Y	7,843.21	-	-	
39	JC	31/08/2010	4000	4000	0	O/Bal	Opening Balance	30,290.20	0.00	T9	Y	30,290.20	-	-	
40	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	30,290.20	0.00	T9	Y	30,290.20	-	-	
41	JD	31/08/2010	4009	4009	0	O/Bal	Opening Balance	735.50	0.00	T9	Y	735.50	-	-	
42	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	735.50	0.00	T9	Y	735.50	-	-	
43	JC	31/08/2010	4904	4904	0	O/Bal	Opening Balance	4,463.35	0.00	T9	Y	4,463.35	-	-	
44	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	4,463.35	0.00	T9	Y	4,463.35	-	-	
45	JD	31/08/2010	5000	5000	0	O/Bal	Opening Balance	13,294.59	0.00	T9	Y	13,294.59	-	-	
46	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	13,294.59	0.00	T9	Y	13,294.59	-	-	
47	JC	31/08/2010	5009	5009	0	O/Bal	Opening Balance	113.22	0.00	T9	Y	113.22	-	-	
48	JD	31/08/2010	9998	9998	0	O/Bal	Opening Balance	113.22	0.00	T9	Y	113.22	-	-	
49	JD	31/08/2010	7000	7000	0	O/Bal	Opening Balance	14,328.30	0.00	T9	Y	14,328.30	-	-	
50	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	14,328.30	0.00	T9	Y	14,328.30	-	-	
51	JD	31/08/2010	7006	7006	0	O/Bal	Opening Balance	573.20	0.00	T9	Y	573.20	-	-	
52	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	573.20	0.00	T9	Y	573.20	-	-	
53	JD	31/08/2010	7100	7100	0	O/Bal	Opening Balance	2,148.00	0.00	T9	Y	2,148.00	-	-	
54	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	2,148.00	0.00	T9	Y	2,148.00	-	-	
55	JD	31/08/2010	7200	7200	0	O/Bal	Opening Balance	372.14	0.00	T9	Y	372.14	-	-	
56	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	372.14	0.00	T9	Y	372.14	-	-	
57	JD	31/08/2010	7303	7303	0	O/Bal	Opening Balance	1,138.08	0.00	T9	Y	1,138.08	-	-	
58	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	1,138.08	0.00	T9	Y	1,138.08	-	-	
59	JD	31/08/2010	7501	7501	0	O/Bal	Opening Balance	143.16	0.00	T9	Y	143.16	-	-	
60	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	143.16	0.00	T9	Y	143.16	-	-	
61	JD	31/08/2010	7502	7502	0	O/Bal	Opening Balance	251.00	0.00	T9	Y	251.00	-	-	
62	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	251.00	0.00	T9	Y	251.00	-	-	
63	JD	31/08/2010	7504	7504	0	O/Bal	Opening Balance	132.27	0.00	T9	Y	132.27	-	-	
64	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	132.27	0.00	T9	Y	132.27	-	-	
65	JD	31/08/2010	7505	7505	0	O/Bal	Opening Balance	63.19	0.00	T9	Y	63.19	-	-	
66	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	63.19	0.00	T9	Y	63.19	-	-	
67	JD	31/08/2010	7800	7800	0	O/Bal	Opening Balance	934.98	0.00	T9	Y	934.98	-	-	

Audit Trail (Summary)

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	PaId	V	B	Bank Rec. Date
68	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	934.98	0.00	T9	Y	934.98	-	-	
69	JD	31/08/2010	7801	7801	0	O/Bal	Opening Balance	24.10	0.00	T9	Y	24.10	-	-	
70	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	24.10	0.00	T9	Y	24.10	-	-	
71	JD	31/08/2010	7901	7901	0	O/Bal	Opening Balance	45.63	0.00	T9	Y	45.63	-	-	
72	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	45.63	0.00	T9	Y	45.63	-	-	
73	JD	31/08/2010	7903	7903	0	O/Bal	Opening Balance	96.85	0.00	T9	Y	96.85	-	-	
74	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	96.85	0.00	T9	Y	96.85	-	-	
75	JD	31/08/2010	8000	8000	0	O/Bal	Opening Balance	3,496.39	0.00	T9	Y	3,496.39	-	-	
76	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	3,496.39	0.00	T9	Y	3,496.39	-	-	
77	JD	31/08/2010	8204	8204	0	O/Bal	Opening Balance	2,579.75	0.00	T9	Y	2,579.75	-	-	
78	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	2,579.75	0.00	T9	Y	2,579.75	-	-	
79	JD	31/08/2010	8205	8205	0	O/Bal	Opening Balance	341.17	0.00	T9	Y	341.17	-	-	
80	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	341.17	0.00	T9	Y	341.17	-	-	
81	BP	25/08/2010	1200	2220	0	6240	August Salaries	4,236.90	0.00	T9	Y	4,236.90	-	N	
82	BP	26/08/2010	1200	3011	0	6241	Drawings N Barmouth	1,000.00	0.00	T9	Y	1,000.00	-	N	
83	BP	28/08/2010	1200	7200	0	6242	Gas	263.47	13.17	T10	Y	276.64	N	N	
84	BP	29/08/2010	1200	7505	0	6243	Reference books	162.50	0.00	T0	Y	162.50	N	N	
85	BP	30/08/2010	1200	7800	0	6244	Repairs	121.60	21.28	T1	Y	142.88	N	N	
86	BR	26/08/2010	1200	4000	0	321	T White & Sons	1,672.71	292.72	T1	Y	1,965.43	N	N	
87	BR	29/08/2010	1200	4000	0	322	Carland Ltd	931.84	163.07	T1	Y	1,094.91	N	N	
88	JC	01/09/2010	1200	1200	0	6245	Bank Transfer	24.16	0.00	T9	Y	24.16	-	N	
89	JD	01/09/2010	1230	1230	0	6245	Bank Transfer	24.16	0.00	T9	Y	24.16	-	-	
90	BR	01/09/2010	1200	4903	0	323	Rent income	750.00	131.25	T1	Y	881.25	N	N	
91	BP	01/09/2010	1200	7801	0	6246	Laundry	162.19	28.38	T1	Y	190.57	N	N	
92	BP	02/09/2010	1200	8204	0	6247	Insurance	252.77	44.23	T1	Y	297.00	N	N	
93	BP	08/09/2010	1200	5000	0	6248	The Curtain Shop	572.79	100.24	T1	Y	673.03	N	N	
94	BP	09/09/2010	1200	0040	0	6249	Fixtures	732.20	128.14	T1	Y	860.34	N	N	
95	BP	10/09/2010	1200	5000	0	6250	May & Co	1,423.50	249.11	T1	Y	1,672.61	N	N	
96	BP	12/09/2010	1200	7800	0	6251	Door repair	425.00	74.38	T1	Y	499.38	N	N	
97	CP	02/09/2010	1220	7005	0	4216	Casual wages	120.00	0.00	T9	Y	120.00	-	-	
98	CP	03/09/2010	1220	7504	0	4217	R J Simpson	131.78	23.06	T1	Y	154.84	N	-	
99	CP	09/09/2010	1220	7303	0	4218	Vehicle repair	230.65	40.36	T1	Y	271.01	N	-	
100	CP	12/09/2010	1220	7303	0	4219	Petrol	35.90	6.28	T1	Y	42.18	N	-	
101	CR	08/09/2010	1220	4000	0	R23	Settee covers	216.50	37.88	T1	Y	254.38	N	-	
102	CP	02/09/2010	1230	7303	0	537	Petrol	34.70	6.07	T1	Y	40.77	N	-	
103	CP	04/09/2010	1230	8205	0	538	Tea	1.60	0.00	T0	Y	1.60	N	-	
104	CP	08/09/2010	1230	8205	0	539	Chocolate biscuits	5.75	1.01	T1	Y	6.76	N	-	
105	CP	09/09/2010	1230	8205	0	540	Coffee	3.85	0.00	T0	Y	3.85	N	-	
106	CP	10/09/2010	1230	7504	0	541	Envelopes	6.15	1.08	T1	Y	7.23	N	-	
107	CR	03/09/2010	1230	7501	0	V42	Stamps R Shaw	3.14	0.00	T2	Y	3.14	N	-	

Date: 20/07/2010

Time: 09:51:31

Barmouth Furnishings C3 Tutor

Page: 1

Nominal List

N/C From:
N/C To: 99999999

<u>N/C</u>	<u>Name</u>
0030	Office Equipment
0031	Office Equipment Depreciation
0040	Fixtures & Fittings
0041	Fixtures & Fittings Depreciation
0050	Motor Vehicles
0051	Motor Vehicles Depreciation
1100	Debtors Control Account
1103	Prepayments
1200	Bank Current Account
1220	Cash Account
1230	Petty Cash Account
2100	Creditors Control Account
2109	Accruals
2200	Sales Tax Control Account
2201	Purchase Tax Control Account
2210	PAYE
2211	NI
2220	Net Wages & Salaries
2230	Christmas Party Fund
2300	Loan
3000	Capital
3010	Drawings - R Barmouth
3011	Drawings - N Barmouth
3200	Profit & Loss Account
4000	Sales
4009	Discounts Allowed
4400	Credit Charges (Late Payments)
4903	Insurance Claims
4904	Rent Income
5000	Purchases
5009	Discounts Received
7000	Gross Wages & Salaries
7005	Casual Wages
7006	Employer's NI
7010	SSP & SMP Reclaimed
7100	Rent & Rates
7200	Heat, Light & Power
7303	Motor Expenses & Insurance
7501	Printing & Postage
7502	Telephone, Fax & Internet
7504	Office Consumables
7505	Books & Newspapers
7800	Repairs & Renewals
7801	Cleaning & Laundry
7901	Bank Charges
7903	Loan Interest Paid
7906	Exchange Rate Variance
8000	Depreciation
8100	Bad Debt Write Off
8102	Bad Debt Provision
8201	Furnishers' Association Fees
8204	Insurance
8205	Refreshments
9998	Suspense Account
9999	Mispostings Account

CANDIDATE PRINTOUT

Period Trial Balance

To Period: Month 3, September 2010

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	6,065.87	
0031	Office Equipment Depreciation		567.23
0040	Fixtures & Fittings	5,007.67	
0041	Fixtures & Fittings Depreciation		214.06
0050	Motor Vehicles	13,575.50	
0051	Motor Vehicles Depreciation		2,715.10
1100	Debtors Control Account	5,214.37	
1200	Bank Current Account		15,834.15
1220	Cash Account	118.18	
1230	Petty Cash Account	200.00	
2100	Creditors Control Account		3,781.12
2200	Sales Tax Control Account		1,488.08
2201	Purchase Tax Control Account	1,266.18	
2210	PAYE		1,475.53
2211	NI		980.19
2230	Christmas Party Fund		105.40
2300	Loan		3,109.75
3000	Capital		15,600.00
3010	Drawings - R Barmouth	5,400.00	
3011	Drawings - N Barmouth	4,700.00	
3200	Profit & Loss Account		7,843.21
4000	Sales		35,252.74
4009	Discounts Allowed	735.50	
4903	Insurance Claims		974.14
4904	Rent Income		7,092.87
5000	Purchases	16,722.43	
5009	Discounts Received		113.22
7000	Gross Wages & Salaries	20,757.40	
7005	Casual Wages	356.65	
7006	Employer's NI	471.02	
7010	SSP & SMP Reclaimed		79.43
7100	Rent & Rates	4,104.75	
7200	Heat, Light & Power	721.45	
7303	Motor Expenses & Insurance	1,967.00	
7501	Printing & Postage	248.98	
7502	Telephone, Fax & Internet	267.95	
7504	Office Consumables	306.88	
7505	Books & Newspapers	249.99	
7800	Repairs & Renewals	1,481.58	
7801	Cleaning & Laundry	186.29	
7901	Bank Charges	20.13	
7903	Loan Interest Paid	129.25	
8000	Depreciation	3,496.39	
8201	Furnishers' Association Fees	32.80	
8204	Insurance	3,062.11	
8205	Refreshments	359.90	
	Totals:	<u>97,226.22</u>	<u>97,226.22</u>

Date: 20/07/2010

Time: 09:24:54

Barmouth Furnishings C3 Candidate name

Page: 1

Audit Trail (Summary)

Date From: 01/01/1980
Date To: 31/12/2019

Customer From:
Customer To: ZZZZZZZZ

Transaction From: 1
Transaction To: 99999999

Supplier From:
Supplier To: ZZZZZZZZ

Dept From: 0
Dept To: 999

N/C From:
N/C To: 99999999

Exclude Deleted Tran: No

Table with columns: No, Type, Date, A/C, N/C, Dept, Ref, Details, Net, Tax, T/C, Pd, Paid, V, B, Bank Rec. Date. Contains 67 rows of transaction data.

Audit Trail (Summary)

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
68	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	934.98	0.00	T9	Y	934.98	-	-	
69	JD	31/08/2010	7801	7801	0	O/Bal	Opening Balance	24.10	0.00	T9	Y	24.10	-	-	
70	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	24.10	0.00	T9	Y	24.10	-	-	
71	JD	31/08/2010	7901	7901	0	O/Bal	Opening Balance	45.63	0.00	T9	Y	45.63	-	-	
72	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	45.63	0.00	T9	Y	45.63	-	-	
73	JD	31/08/2010	7903	7903	0	O/Bal	Opening Balance	96.85	0.00	T9	Y	96.85	-	-	
74	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	96.85	0.00	T9	Y	96.85	-	-	
75	JD	31/08/2010	8000	8000	0	O/Bal	Opening Balance	3,496.39	0.00	T9	Y	3,496.39	-	-	
76	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	3,496.39	0.00	T9	Y	3,496.39	-	-	
77	JD	31/08/2010	8204	8204	0	O/Bal	Opening Balance	2,579.75	0.00	T9	Y	2,579.75	-	-	
78	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	2,579.75	0.00	T9	Y	2,579.75	-	-	
79	JD	31/08/2010	8205	8205	0	O/Bal	Opening Balance	341.17	0.00	T9	Y	341.17	-	-	
80	JC	31/08/2010	9998	9998	0	O/Bal	Opening Balance	341.17	0.00	T9	Y	341.17	-	-	
81	BP	25/08/2010	1200	2220	0	6240	August Salaries	4,236.90	0.00	T9	Y	4,236.90	-	R	30/09/2010
82	BP	26/08/2010	1200	3011	0	6241	Drawings N Barmouth	1,000.00	0.00	T9	Y	1,000.00	-	R	30/09/2010
83	BP	28/08/2010	1200	7200	0	6242	Gas	263.47	13.17	T10	Y	276.64	N	R	30/09/2010
84	BP	29/08/2010	1200	7505	0	6243	Reference books	162.50	0.00	T0	Y	162.50	N	R	30/09/2010
85	BP	30/08/2010	1200	7800	0	6244	Repairs	121.60	21.28	T1	Y	142.88	N	R	30/09/2010
86	BR	26/08/2010	1200	4000	0	321	T White & Sons	1,672.71	292.72	T1	Y	1,965.43	N	R	30/09/2010
87	BR	29/08/2010	1200	4000	0	322	Carland Ltd	931.84	163.07	T1	Y	1,094.91	N	R	30/09/2010
88	JC	01/09/2010	1200	1200	0	6245	Bank Transfer	24.16	0.00	T9	Y	24.16	-	R	30/09/2010
89	JD	01/09/2010	1230	1230	0	6245	Bank Transfer	24.16	0.00	T9	Y	24.16	-	-	
90	BR	11/09/2010	1200	4904	0	323	Rent Income	750.00	131.25	T1	Y	881.25	N	R	30/09/2010
91	BP	01/09/2010	1200	7801	0	6246	Laundry	162.19	28.38	T1	Y	190.57	N	R	30/09/2010
92	BP	02/09/2010	1200	8204	0	6247	Insurance	297.00	0.00	T2	Y	297.00	N	N	
93	BP	08/09/2010	1200	5000	0	6248	The Curtain Shop	572.79	100.24	T1	Y	673.03	N	R	30/09/2010
94	BP	09/09/2010	1200	0040	0	6249	Fixtures	860.34	150.56	T1	Y	1,010.90	N	N	
95	BP	10/09/2010	1200	5000	0	6250	May & Co	1,423.50	249.11	T1	Y	1,672.61	N	N	
96	BP	12/09/2010	1200	7800	0	6251	Door repair	425.00	74.38	T1	Y	499.38	N	N	
97	CP	02/09/2010	1220	7005	0	4216	Casual wages	120.00	0.00	T9	Y	120.00	-	-	
98	CP	03/09/2010	1220	7504	0	4217	R J Simpson	131.78	23.06	T1	Y	154.84	N	-	
99	CP	09/09/2010	1220	7303	0	4218	Vehicle repair	230.65	40.36	T1	Y	271.01	N	-	
100	CP	12/09/2010	1230	7303	0	542	Petrol	35.90	6.28	T1	Y	42.18	N	-	
101	CR	08/09/2010	1220	4000	0	R23	Settee covers	216.50	37.88	T1	Y	254.38	N	-	
102	CP	02/09/2010	1230	7303	0	537	Petrol	34.70	6.07	T1	Y	40.77	N	-	
103	CP	04/09/2010	1230	8205	0	538	Tea	1.60	0.00	T0	Y	1.60	N	-	
104	CP	08/09/2010	1230	8205	0	539	Chocolate biscuits	5.75	1.01	T1	Y	6.76	N	-	
105	CP	09/09/2010	1230	8205	0	540	Coffee	3.85	0.00	T0	Y	3.85	N	-	
106	CP	10/09/2010	1230	7504	0	541	Envelopes	6.15	1.08	T1	Y	7.23	N	-	
107	CR	03/09/2010	1230	7501	0	V42	Stamps R Shaw	3.14	0.00	T2	Y	3.14	N	-	
108	CP	13/09/2010	1230	7504	0	543	Light bulbs & CDs	20.34	3.56	T1	Y	23.90	N	-	
109	CP	16/09/2010	1230	7501	0	544	Stamps	37.50	0.00	T2	Y	37.50	N	-	
110	CP	16/09/2010	1230	7505	0	544	Magazine	24.30	0.00	T0	Y	24.30	N	-	
111	CP	21/09/2010	1230	8205	0	545	Tea & coffee	5.32	0.00	T0	Y	5.32	N	-	
112	CP	21/09/2010	1230	8205	0	545	Chocolate biscuits	2.21	0.39	T1	Y	2.60	N	-	
113	CR	18/09/2010	1230	7501	0	VR43	Photocopying - K Jemini	6.34	1.11	T1	Y	7.45	N	-	
114	CR	22/09/2010	1220	4000	0	R24	Cash sales	41.49	7.28	T1	Y	48.75	N	-	
115	CR	25/09/2010	1220	0040	0	R25	Sale fittings	134.04	23.46	T1	Y	157.50	N	-	
116	CP	26/09/2010	1220	3010	0	4220	Drawings - R Barmouth	150.00	0.00	T9	Y	150.00	-	-	
117	CP	27/09/2010	1220	7501	0	4221	Advertising	77.80	0.00	T0	Y	77.80	N	-	
118	BR	16/09/2010	1200	4903	0	324	Insurance claim	974.14	0.00	T9	Y	974.14	-	R	30/09/2010
119	BR	20/09/2010	1200	4000	0	325	Sales settee	2,100.00	367.50	T1	Y	2,467.50	N	R	30/09/2010
120	BR	25/09/2010	1200	4904	0	326	Rent Income	1,402.92	245.51	T1	Y	1,648.43	N	R	30/09/2010
121	BR	25/09/2010	1200	5000	0	327	Purchase returns	745.04	130.38	T1	Y	875.42	N	R	30/09/2010
122	BR	27/09/2010	1200	7200	0	328	Gas overcharge	90.83	4.54	T10	Y	95.37	N	R	30/09/2010
123	BR	30/09/2010	1200	7006	0	329	Employer's NI refund	450.00	0.00	T9	Y	450.00	-	N	
124	BP	13/09/2010	1200	7005	0	6252	Casual wages	236.65	0.00	T9	Y	236.65	-	R	30/09/2010
125	BP	17/09/2010	1200	7303	0	6253	Vehicle servicing	490.17	85.78	T1	Y	575.95	N	R	30/09/2010
126	BP	18/09/2010	1200	2210	0	6254	PAYE	1,395.86	0.00	T9	Y	1,395.86	-	N	
127	BP	18/09/2010	1200	2211	0	6254	NI	504.14	0.00	T9	Y	504.14	-	N	
128	BP	23/09/2010	1200	0030	0	6255	Office equipment	393.62	68.88	T1	Y	462.50	N	N	
129	BP	23/09/2010	1200	7504	0	6255	Office consumable	16.34	2.86	T1	Y	19.20	N	N	
130	BP	26/09/2010	1200	5000	0	6256	Purchases	2,176.59	380.90	T1	Y	2,557.49	N	N	
131	BP	30/09/2010	1200	7100	0	6257	Rates	1,956.75	0.00	T9	Y	1,956.75	-	N	
132	BP	18/09/2010	1200	8204	0	DD1	Tudor Insurance plc	185.36	0.00	T2	Y	185.36	N	R	30/09/2010
133	BP	22/09/2010	1200	2300	0	SO1	Trust Finance Co Ltd los	450.00	0.00	T9	Y	450.00	-	R	30/09/2010
134	BP	22/09/2010	1200	7903	0	SO2	Trust Finance Co Ltd los	32.40	0.00	T2	Y	32.40	N	R	30/09/2010
135	BR	25/09/2010	1200	4904	0	CT	St Martin's School rent r	476.60	83.40	T1	Y	560.00	N	R	30/09/2010
136	BP	26/09/2010	1200	7200	0	DD2	Western Green Power	176.67	8.83	T10	Y	185.50	N	R	30/09/2010
137	BR	01/09/2010	1200	4903	0	323	Cancel - see tran 90	750.00	131.25	T1	Y	881.25	-	-	
138	CP	12/09/2010	1220	7303	0	4219	Cancel - see tran 100	35.90	6.28	T1	Y	42.18	-	-	
139	BP	02/09/2010	1200	8204	0	6247	Cancel - see tran 92	252.77	44.23	T1	Y	297.00	-	-	
140	BP	09/09/2010	1200	0040	0	6249	Cancel - see tran 94	732.20	128.14	T1	Y	860.34	-	-	
141	JC	30/09/2010	1200	1200	0	6258	Bank Transfer to petty ca	178.35	0.00	T9	Y	178.35	-	N	
142	JD	30/09/2010	1230	1230	0	6258	Bank Transfer to petty ca	178.35	0.00	T9	Y	178.35	-	-	
143	JD	23/09/2010	7000	7000	0	Sept Sal	Gross wages & salaries	6,429.10	0.00	T9	Y	6,429.10	-	-	
144	JD	23/09/2010	7006	7006	0	Sept Sal	Employer's NI	347.82	0.00	T9	Y	347.82	-	-	
145	JC	23/09/2010	2220	2220	0	Sept Sal	Net wages & salaries	4,215.80	0.00	T9	Y	4,215.80	-	-	

Date: 20/07/2010

Time: 09:24:54

Barmouth Furnishings C3 Candidate name

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Audit Trail (Summary)

<u>No.</u>	<u>Type</u>	<u>Date</u>	<u>A/C</u>	<u>N/C</u>	<u>Dept Ref</u>	<u>Details</u>	<u>Net</u>	<u>Tax T/C</u>	<u>Pd</u>	<u>Paid</u>	<u>V</u>	<u>B</u>	<u>Bank Rec. Date</u>
146	JC	23/09/2010	2210	2210	0	Sept Sal PAYE	1,475.53	0.00 T9	Y	1,475.53	-	-	
147	JC	23/09/2010	2211	2211	0	Sept Sal NI	980.19	0.00 T9	Y	980.19	-	-	
148	JC	23/09/2010	2230	2230	0	Sept Sal Christmas party fund	105.40	0.00 T9	Y	105.40	-	-	
149	BR	07/09/2010	1200	7010	0	CT SSP Reclaimed	79.43	0.00 T9	Y	79.43	-	R	30/09/2010
150	BP	10/09/2010	1200	7303	0	DD Motor vehicle insurance	37.50	0.00 T9	Y	37.50	-	R	30/09/2010
151	BP	17/09/2010	1200	7502	0	DD Sureline internet rental	16.95	0.00 T9	Y	16.95	-	R	30/09/2010
152	BP	24/09/2010	1200	8201	0	SO Furnishers' Association I	32.80	0.00 T9	Y	32.80	-	R	30/09/2010
153	BP	27/09/2010	1200	2220	0	BACS Wages & Salaries	4,215.80	0.00 T9	Y	4,215.80	-	R	30/09/2010
154	BR	30/09/2010	1200	7901	0	CT Bank charge refund	25.50	0.00 T9	Y	25.50	-	R	30/09/2010

Date: 20/07/2010
Time: 09:25:08

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Bank Statement

1200
Bank Current Account
Currency: Pound Sterling

Book Balance:£ -15834.15

Barmouth Furnishings C3 Candidate name
Mayhew Avenue
Marychurch
Torquay
Devon
TQ1 5HT

Date From: 01/01/1980
Date To: 30/09/2010

No	Date	Ref	Details	Payments £	Receipts £	Balance £
			E/Fwd Balance			-3,721.76
81	25/08/2010	6240	August Salaries	4,236.90		-7,958.66
82	26/08/2010	6241	Drawings N Barmouth	1,000.00		-8,958.66
83	28/08/2010	6242	Gas	276.64		-9,235.30
84	29/08/2010	6243	Reference books	162.50		-9,397.80
85	30/08/2010	6244	Repairs	142.88		-9,540.68
86	26/08/2010	321	T White & Sons		1,965.43	-7,575.25
87	29/08/2010	322	Carland Ltd		1,094.91	-6,480.34
88	01/09/2010	6245	Bank Transfer	24.16		-6,504.50
90	11/09/2010	323	Rent income		881.25	-5,623.25
91	01/09/2010	6246	Laundry	190.57		-5,813.82
93	08/09/2010	6248	The Curtain Shop	673.03		-6,486.85
118	16/09/2010	324	Insurance claim		974.14	-5,512.71
119	20/09/2010	325	Sales settee		2,467.50	-3,045.21
120	25/09/2010	326	Rent income		1,648.43	-1,396.78
121	25/09/2010	327	Purchase returns		875.42	-521.36
122	27/09/2010	328	Gas overcharge		95.37	-425.99
124	13/09/2010	6252	Casual wages	236.65		-662.64
125	17/09/2010	6253	Vehicle servicing	575.95		-1,238.59
132	18/09/2010	DD1	Tudor Insurance plc	185.36		-1,423.95
133	22/09/2010	SO1	Trust Finance Co Ltd loan	450.00		-1,873.95
134	22/09/2010	SO2	Trust Finance Co Ltd loan inter	32.40		-1,906.35
135	25/09/2010	CT	St Martin's School rent receive		560.00	-1,346.35
136	26/09/2010	DD2	Western Green Power	185.50		-1,531.85
149	07/09/2010	CT	SSP Reclaimed		79.43	-1,452.42
150	10/09/2010	DD	Motor vehicle insurance	37.50		-1,489.92
151	17/09/2010	DD	Sureline internet rental	16.95		-1,506.87
152	24/09/2010	SO	Furnishers' Association Fees	32.80		-1,539.67
153	27/09/2010	BACS	Wages & Salaries	4,215.80		-5,755.47
154	30/09/2010	CT	Bank charge refund		25.50	-5,729.97

Date: 20/07/2010

Time: 09:25:28

Barmouth Furnishings C3 Candidate name

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Day Books: Bank Payments (Detailed)

Date From: 01/09/2010
Date To: 30/09/2010

Bank From:
Bank To: 99999999

Transaction From: 1
Transaction To: 99999999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank:	1200		Currency:	Pound Sterling											
No	Type	N/C	Date	Ref	Details	Dept	Net	£	Tax	£ T/C	Gross	£ V	B	Bank Rec. Date	
91	BP	7801	01/09/2010	6246	Laundry	0	162.19		28.38	T1	190.57	N	R	30/09/2010	
92	BP	8204	02/09/2010	6247	Insurance	0	297.00		0.00	T2	297.00	N	N		
93	BP	5000	03/09/2010	6248	The Curtain Shop	0	572.79		100.24	T1	673.03	N	R	30/09/2010	
94	BP	0040	09/09/2010	6249	Fixtures	0	860.34		150.56	T1	1,010.90	N	N		
95	BP	5000	10/09/2010	6250	May & Co	0	1,423.50		249.11	T1	1,672.61	N	N		
96	BP	7800	12/09/2010	6251	Door repair	0	425.00		74.38	T1	499.38	N	N		
124	BP	7005	13/09/2010	6252	Casual wages	0	236.65		0.00	T9	236.65	-	R	30/09/2010	
125	BP	7303	17/09/2010	6253	Vehicle servicing	0	490.17		85.78	T1	575.95	N	R	30/09/2010	
126	BP	2210	18/09/2010	6254	PAYE	0	1,395.86		0.00	T9	1,395.86	-	N		
127	BP	2211	18/09/2010	6254	NI	0	504.14		0.00	T9	504.14	-	N		
128	BP	0030	23/09/2010	6255	Office equipment	0	393.62		68.88	T1	462.50	N	N		
129	BP	7504	23/09/2010	6255	Office consumable	0	16.34		2.86	T1	19.20	N	N		
130	BP	5000	26/09/2010	6256	Purchases	0	2,176.59		380.90	T1	2,557.49	N	N		
131	BP	7100	30/09/2010	6257	Rates	0	1,956.75		0.00	T9	1,956.75	-	N		
132	BP	8204	18/09/2010	DD1	Tudor Insurance plc	0	185.36		0.00	T2	185.36	N	R	30/09/2010	
133	BP	2300	22/09/2010	SO1	Trust Finance Co Lt	0	450.00		0.00	T9	450.00	-	R	30/09/2010	
134	BP	7903	22/09/2010	SO2	Trust Finance Co Lt	0	32.40		0.00	T2	32.40	N	R	30/09/2010	
136	BP	7200	23/09/2010	DD2	Western Green Pow	0	176.67		8.83	T10	185.50	N	R	30/09/2010	
150	BP	7303	10/09/2010	DD	Motor vehicle insura	0	37.50		0.00	T9	37.50	-	R	30/09/2010	
151	BP	7502	17/09/2010	DD	Sureline Internet ren	0	16.95		0.00	T9	16.95	-	R	30/09/2010	
152	BP	8201	24/09/2010	SO	Furnishers' Associa	0	32.80		0.00	T9	32.80	-	R	30/09/2010	
153	BP	2220	27/09/2010	BACS	Wages & Salaries	0	4,215.80		0.00	T9	4,215.80	-	R	30/09/2010	
Totals							£	<u>16,058.42</u>		<u>1,149.92</u>		<u>17,208.34</u>			

Date: 20/07/2010

Barmouth Furnishings C3 Candidate name

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Time: 09:25:49

Day Books: Bank Receipts (Detailed)

Date From: 01/09/2010
Date To: 30/09/2010

Bank From:
Bank To: 99999999

Transaction From: 1
Transaction To: 99999999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200 Currency: Pound Sterling

No	Type	N/C	Date	Ref	Details	Dept	Net	£	Tax	£ T/C	Gross	£ V	B	Bank Rec. Date	
90	BR	4904	11/09/2010	323	Rent income	0	750.00		131.25	T1	881.25	N	R	30/09/2010	
118	BR	4903	16/09/2010	324	Insurance claim	0	974.14		0.00	T9	974.14	-	R	30/09/2010	
119	BR	4000	20/09/2010	325	Sales settee	0	2,100.00		367.50	T1	2,467.50	N	R	30/09/2010	
120	BR	4904	25/09/2010	326	Rent income	0	1,402.92		245.51	T1	1,648.43	N	R	30/09/2010	
121	BR	5000	25/09/2010	327	Purchase returns	0	745.04		130.38	T1	875.42	N	R	30/09/2010	
122	BR	7200	27/09/2010	328	Gas overcharge	0	90.83		4.54	T10	95.37	N	R	30/09/2010	
123	BR	7006	30/09/2010	329	Employer's NI refund	0	450.00		0.00	T9	450.00	-	N		
135	BR	4904	25/09/2010	CT	St Martin's School r	0	476.60		83.40	T1	560.00	N	R	30/09/2010	
149	BR	7010	07/09/2010	CT	SSP Reclaimed	0	79.43		0.00	T9	79.43	-	R	30/09/2010	
154	BR	7901	30/09/2010	CT	Bank charge refund	0	25.50		0.00	T9	25.50	-	R	30/09/2010	
Totals							£	<u>7,094.46</u>		<u>962.58</u>		<u>8,057.04</u>			

Date: 20/07/2010
 Time: 09:26:33

Barmouth Furnishings C3 Candidate name

Nominal Activity

Date From: 01/01/1980
 Date To: 30/09/2010

N/C From:
 N/C To: 99999999

Transaction From: 1
 Transaction To: 99999999

N/C:		Name:		Account Balance:				118.18 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
17	JD	31/08/2010	1220	O/Bal	Opening Balance	0	T9	431.20	431.20	-	-	
97	CP	02/09/2010	1220	4216	Casual wages	0	T9	120.00		120.00	-	
98	CP	03/09/2010	1220	4217	R J Simpson	0	T1	154.84		154.84	N	
99	CP	09/09/2010	1220	4218	Vehicle repair	0	T1	271.01		271.01	N	
101	CR	08/09/2010	1220	R23	Settee covers	0	T1	254.38	254.38		N	
114	CR	22/09/2010	1220	R24	Cash sales	0	T1	48.75	48.75		N	
115	CR	25/09/2010	1220	R25	Sale fittings	0	T1	157.50	157.50		N	
116	CP	26/09/2010	1220	4220	Drawings - R Barmouth	0	T9	150.00		150.00	-	
117	CP	27/09/2010	1220	4221	Advertising	0	T0	77.80		77.80	N	
Totals:									891.83	773.65		
History Balance:									118.18			

N/C:		Name:		Account Balance:				200.00 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
19	JD	31/08/2010	1230	O/Bal	Opening Balance	0	T9	182.91	182.91	-	-	
89	JD	01/09/2010	1230	6245	Bank Transfer	0	T9	24.16	24.16	-	-	
100	CP	12/09/2010	1230	542	Petrol	0	T1	42.18		42.18	N	
102	CP	02/09/2010	1230	537	Petrol	0	T1	40.77		40.77	N	
103	CP	04/09/2010	1230	538	Tea	0	T0	1.60		1.60	N	
104	CP	08/09/2010	1230	539	Chocolate biscuits	0	T1	6.76		6.76	N	
105	CP	09/09/2010	1230	540	Coffee	0	T0	3.85		3.85	N	
106	CP	10/09/2010	1230	541	Envelopes	0	T1	7.23		7.23	N	
107	CR	03/09/2010	1230	V42	Stamps R Shaw	0	T2	3.14	3.14		N	
108	CP	13/09/2010	1230	543	Light bulbs & CDs	0	T1	23.90		23.90	N	
109	CP	16/09/2010	1230	544	Stamps	0	T2	37.50		37.50	N	
110	CP	16/09/2010	1230	544	Magazine	0	T0	24.30		24.30	N	
111	CP	21/09/2010	1230	545	Tea & coffee	0	T0	5.32		5.32	N	
112	CP	21/09/2010	1230	545	Chocolate biscuits	0	T1	2.60		2.60	N	
113	CR	18/09/2010	1230	VR43	Photocopying - K Jennings	0	T1	7.45	7.45		N	
142	JD	30/09/2010	1230	6258	Bank Transfer to petty cash	0	T9	178.35	178.35	-	-	
Totals:									396.01	196.01		
History Balance:									200.00			