

**LEVEL 1 AWARD IN BOOKKEEPING SKILLS  
(COMPUTERISED) - 05525**

**UNIT C2: PREPARE & RECORD SALES & PURCHASE  
DOCUMENTS USING A COMPUTERISED SYSTEM**

**SAMPLE ASSESSMENT**

**WORKED SOLUTIONS**

**TUTOR PRINTOUT**

Date: 19/07/2010

Time: 17:04:10

**Retail Therapy C2 Tutor**

Page: 1

**Period Trial Balance**

To Period: Month 1, April 2010

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	824.50	
0040	Shop Fittings	578.40	
1100	Debtors Control Account	9,452.55	
1200	Bank Current Account	45,280.76	
1230	Petty Cash	150.00	
2100	Creditors Control Account		12,778.30
2200	Sales Tax Control Account		1,407.86
2201	Purchase Tax Control Account	1,860.39	
3000	Capital		45,430.76
4000	Sales - Shirts		2,164.41
4001	Sales - Skirts		5,183.99
4900	Repair Service Income		696.29
5000	Purchases - Shirts	3,997.43	
5001	Purchases - Skirts	3,103.54	
6201	Advertising	1,977.05	
7200	Electricity	401.99	
7500	Stationery & General Expenses	35.00	
	<b>Totals:</b>	<u>67,661.61</u>	<u>67,661.61</u>

Date: 19/07/2010

Retail Therapy C2 Tutor

Page: 1

Time: 17:04:18

Audit Trail (Summary)

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

Customer From:
Customer To: 77777777

Transaction From: 1
Transaction To: 99999999

Supplier From:
Supplier To: 77777777

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 45 rows of transaction data.

Date: 19/07/2010

Time: 17:04:48

**Retail Therapy C2 Tutor**

Page: 1

**Nominal List**

N/C From:  
N/C To: 99999999

<u>N/C</u>	<u>Name</u>
0030	Office Equipment
0040	Shop Fittings
1100	Debtors Control Account
1103	Prepayments
1200	Bank Current Account
1230	Petty Cash
2100	Creditors Control Account
2109	Accruals
2200	Sales Tax Control Account
2201	Purchase Tax Control Account
2202	VAT Liability
3000	Capital
3200	Profit and Loss Account
4000	Sales - Shirts
4001	Sales - Skirts
4009	Discounts Allowed
4400	Credit Charges (Late Payments)
4900	Repair Service Income
5000	Purchases - Shirts
5001	Purchases - Skirts
5009	Discounts Received
6201	Advertising
7200	Electricity
7500	Stationery & General Expenses
7501	Postage
7906	Exchange Rate Variance
8100	Bad Debt Write Off
8205	Refreshments
9998	Suspense Account
9999	Mispostings Account

Date: 19/07/2010  
Time: 17:05:31

**Retail Therapy C2 Tutor**  
**Aged Debtors Analysis (Detailed)**

Date From: 01/01/1980  
Date To: 30/04/2010

Customer From:  
Customer To: 77777777

Include future transactions: No  
Exclude later payments: No

\*\* NOTE: All report values are shown in Base Currency, unless otherwise indicated \*\*

A/C:		Name:		Contact:		Tel:					
No	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
A/C: AD5		Name: Anna Davidson		Contact:		Tel:					
27	SI	04/04/2010	3145	Repair service	567.87	0.00	567.87	0.00	0.00	0.00	0.00
43	SC	17/04/2010	177	Overcharge	-51.11	0.00	-51.11	0.00	0.00	0.00	0.00
Totals:					<u>516.76</u>	<u>0.00</u>	<u>516.76</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				439.79							
Credit Limit £				0.00							
A/C: AS7		Name: Always Skirts		Contact:		Tel:					
28	SI	02/04/2010	3143	Sales	322.54	0.00	322.54	0.00	0.00	0.00	0.00
29	SI	24/04/2010	3156	Sales	567.76	0.00	567.76	0.00	0.00	0.00	0.00
Totals:					<u>890.30</u>	<u>0.00</u>	<u>890.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				757.70							
Credit Limit £				0.00							
A/C: BA1		Name: Beauty Around		Contact:		Tel:					
30	SI	03/04/2010	3144	Sales	890.77	0.00	890.77	0.00	0.00	0.00	0.00
31	SI	18/04/2010	3155	Sales	453.26	0.00	453.26	0.00	0.00	0.00	0.00
Totals:					<u>1,344.03</u>	<u>0.00</u>	<u>1,344.03</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				1,143.85							
Credit Limit £				0.00							
A/C: DA3		Name: Dele Agunwa		Contact:		Tel:					
32	SI	11/04/2010	3150	Repair service	301.39	0.00	301.39	0.00	0.00	0.00	0.00
Totals:					<u>301.39</u>	<u>0.00</u>	<u>301.39</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				256.50							
Credit Limit £				0.00							
A/C: KK3		Name: Kathy's Klothes		Contact:		Tel:					
33	SI	05/04/2010	3146	Sales	314.27	0.00	314.27	0.00	0.00	0.00	0.00
34	SI	10/04/2010	3149	Sales	685.14	0.00	685.14	0.00	0.00	0.00	0.00
44	SC	20/04/2010	178	Sales returns	-110.80	0.00	-110.80	0.00	0.00	0.00	0.00
Totals:					<u>888.61</u>	<u>0.00</u>	<u>888.61</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				756.26							
Credit Limit £				0.00							
A/C: MH1		Name: Marchand House Ltd		Contact:		Tel:					
35	SI	12/04/2010	3151	Sales	177.43	0.00	177.43	0.00	0.00	0.00	0.00
Totals:					<u>177.43</u>	<u>0.00</u>	<u>177.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				151.00							
Credit Limit £				0.00							

Date: 19/07/2010  
Time: 17:05:31

**Retail Therapy C2 Tutor**  
**Aged Debtors Analysis (Detailed)**

Page: 2

A/C:		Name:		Contact:		Tel:					
No	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
A/C: MK2		Name: Mary Kaylee		Contact:		Tel:					
36	SI	17/04/2010	3154	Sales	1,820.43	0.00	1,820.43	0.00	0.00	0.00	0.00
Totals:					<u>1,820.43</u>	<u>0.00</u>	<u>1,820.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				1,549.30							
Credit Limit £				0.00							
A/C: RE7		Name: Ron & Elaine Ltd		Contact:		Tel:					
37	SI	06/04/2010	3147	Sales	1,703.75	0.00	1,703.75	0.00	0.00	0.00	0.00
38	SI	13/04/2010	3152	Sales	302.42	0.00	302.42	0.00	0.00	0.00	0.00
Totals:					<u>2,006.17</u>	<u>0.00</u>	<u>2,006.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				1,707.38							
Credit Limit £				0.00							
A/C: SA4		Name: Society Apparel		Contact:		Tel:					
39	SI	14/04/2010	3153	Sales	742.60	0.00	742.60	0.00	0.00	0.00	0.00
40	SI	26/04/2010	3157	Sales	464.13	0.00	464.13	0.00	0.00	0.00	0.00
45	SC	22/04/2010	179	Sales returns	-184.99	0.00	-184.99	0.00	0.00	0.00	0.00
Totals:					<u>1,021.74</u>	<u>0.00</u>	<u>1,021.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				869.56							
Credit Limit £				0.00							
A/C: WD9		Name: Websters Dress Agency		Contact:		Tel:					
41	SI	01/04/2010	3142	Sales	186.12	0.00	186.12	0.00	0.00	0.00	0.00
42	SI	07/04/2010	3148	Sales	299.57	0.00	299.57	0.00	0.00	0.00	0.00
Totals:					<u>485.69</u>	<u>0.00</u>	<u>485.69</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				413.35							
Credit Limit £				0.00							
Grand Totals:					<u>9,452.55</u>	<u>0.00</u>	<u>9,452.55</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Date: 19/07/2010  
Time: 17:06:04

## Retail Therapy C2 Tutor

### Aged Creditors Analysis (Detailed)

Page: 1

Date From: 01/01/1980  
Date To: 30/04/2010

Supplier From:  
Supplier To: 77777777

Include future transactions: No  
Exclude later payments: No

\*\* NOTE: All report values are shown in Base Currency, unless otherwise indicated \*\*

A/C:	CA1	Name:	clothesforall.com		Contact:	Tel:					
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
7	PI	03/04/2010	4634	Purchases	419.77	0.00	419.77	0.00	0.00	0.00	0.00
8	PI	15/04/2010	4658	Purchases	491.15	0.00	491.15	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>910.92</u>	<u>0.00</u>	<u>910.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					775.25						
Credit Limit £					0.00						
A/C:	DD2	Name:	Doreen & Daughters		Contact:	Tel:					
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
9	PI	04/04/2010	DD102	Advertising	1,818.08	0.00	1,818.08	0.00	0.00	0.00	0.00
10	PI	20/04/2010	DD153	Advertising	504.96	0.00	504.96	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>2,323.04</u>	<u>0.00</u>	<u>2,323.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					1,977.05						
Credit Limit £					0.00						
A/C:	FC6	Name:	Fuel care UK		Contact:	Tel:					
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
11	PI	10/04/2010	365/E	Electricity	441.36	0.00	441.36	0.00	0.00	0.00	0.00
26	PC	25/04/2010	C24E	Overcharge	-19.27	0.00	-19.27	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>422.09</u>	<u>0.00</u>	<u>422.09</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					401.99						
Credit Limit £					0.00						
A/C:	GW5	Name:	Glitter Wear		Contact:	Tel:					
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
12	PI	08/04/2010	256/10	Purchases	2,040.06	0.00	2,040.06	0.00	0.00	0.00	0.00
13	PI	19/04/2010	294/10	Purchases	970.08	0.00	970.08	0.00	0.00	0.00	0.00
24	PC	22/04/2010	42/10CR	Purchase returns	-295.89	0.00	-295.89	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>2,714.25</u>	<u>0.00</u>	<u>2,714.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					2,310.00						
Credit Limit £					0.00						
A/C:	JM1	Name:	Joan & Margaret Brown		Contact:	Tel:					
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
14	PI	20/04/2010	142	Purchases	385.87	0.00	385.87	0.00	0.00	0.00	0.00
25	PC	23/04/2010	34Ret	Purchase returns	-98.00	0.00	-98.00	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>287.87</u>	<u>0.00</u>	<u>287.87</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					245.00						
Credit Limit £					0.00						
A/C:	MS8	Name:	Mayrick & Sons		Contact:	Tel:					
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
15	PI	05/04/2010	S565	Computer	968.79	0.00	968.79	0.00	0.00	0.00	0.00
16	PI	20/04/2010	S682	Stationery	41.13	0.00	41.13	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>1,009.92</u>	<u>0.00</u>	<u>1,009.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					859.50						
Credit Limit £					0.00						



Date: 19/07/2010  
Time: 17:06:04

## Retail Therapy C2 Tutor

### Aged Creditors Analysis (Detailed)

Page: 2

A/C:		Name:			Contact:			Tel:			
A/C: SC1		Name: Smart-but-casual			Contact:			Tel:			
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
17	PI	17/04/2010	63	Purchases	779.14	0.00	779.14	0.00	0.00	0.00	0.00
18	PI	26/04/2010	82	Purchases	630.06	0.00	630.06	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>1,409.20</u>	<u>0.00</u>	<u>1,409.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					1,199.32						
Credit Limit £					0.00						
A/C: SE7		Name: SE Associates			Contact:			Tel:			
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
19	PI	24/04/2010	F464	Shop fittings	679.62	0.00	679.62	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>679.62</u>	<u>0.00</u>	<u>679.62</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					578.40						
Credit Limit £					0.00						
A/C: TC2		Name: Top Class plc			Contact:			Tel:			
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
20	PI	14/04/2010	TC296	Purchases	1,469.50	0.00	1,469.50	0.00	0.00	0.00	0.00
21	PI	25/04/2010	TC356	Purchases	442.69	0.00	442.69	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>1,912.19</u>	<u>0.00</u>	<u>1,912.19</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					1,627.40						
Credit Limit £					0.00						
A/C: VVV7		Name: Wonder Wear			Contact:			Tel:			
No:	Type	Date	Ref	Details	Balance	Future	Current	Period 1	Period 2	Period 3	Older
22	PI	14/04/2010	WV845	Purchases	676.21	0.00	676.21	0.00	0.00	0.00	0.00
23	PI	22/04/2010	WV1020	Purchases	432.99	0.00	432.99	0.00	0.00	0.00	0.00
<b>Totals:</b>					<u>1,109.20</u>	<u>0.00</u>	<u>1,109.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:					944.00						
Credit Limit £					0.00						
<b>Grand Totals:</b>					<u>12,778.30</u>	<u>0.00</u>	<u>12,778.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Date: 19/07/2010

Time: 17:05:41

**Retail Therapy C2 Tutor**

Page: 1

**Customer Address List**

Customer From:

Customer To: ZZZZZZZZ

<u>A/C</u>	<u>Name &amp; Address</u>	<u>Contact Name</u>	<u>Telephone</u>	<u>Fax</u>
AD5	Anna Davidson North Gate 25 Ickborough Road Leyton Greater London E5 6JT			
AS7	Always Skirts Unit 4 Comptons Lane Sycamore Avenue Eastleigh Hampshire SO50 8TG			
BA1	Beauty Around 18 Elm Tree Avenue Hackenthorpe Sheffield South Yorkshire S12 6HI			
DA3	Dele Agunwa 115 Blake Close Southleigh Rotherham South Yorkshire S36 4GE			
KK3	Kathy's Klothes Abbott's Corner Mill Road Newtownabbey Co Antrim BT37 9RF			
MH1	Marchand House Ltd			
MK2	Mary Kaylee High Cross 15 Oxford Road Hitchin Hertfordshire SG3 8TU			
RE7	Ron & Elaine Ltd 20 Red Post Industrial Estate West Timperley Altrincham Cheshire WA14 8EE			
SA4	Society Apparel Minnow House 26 Bampfylde Street Exeter Devon EX5 7SW			
WD9	Websters Dress Agency 2 The Hollies Edgcumbe Avenue Newquay Cornwall TR8 9GT			

Date: 19/07/2010

Time: 17:06:11

**Retail Therapy C2 Tutor**

Page: 1

**Supplier Address List**

Supplier From:

Supplier To: 77777777

<u>A/C</u>	<u>Name</u>	<u>Contact</u>	<u>Telephone</u>	<u>Fax</u>
CA1	clothesforall.com Golden Gear Mill Helford Falmouth Cornwall TR13 6HF			
DD2	Doreen & Daughters The Hay Wain Walnwright Corner Adel Leeds LS16 2FD			
FC6	Fuel care UK The Market Bishops Palace Helston Cornwall TR12 8HT			
GW5	Glitter Wear Gardenia Gardens Bristol Place Thame Oxfordshire OX9 3FR			
JM1	Joan & Margaret Brown Dell Cottage Kuggar The Lizard Cornwall TR12 8RG			
MS8	Mayrick & Sons			
SC1	Smart-but-casual The Rose Garden Nunnery Park Grimsby Humberside DN34 9SS			
SE7	SE Associates Holly Street Broomhall Sheffield South Yorkshire S11 7RF			
TC2	Top Class plc Bottle Way Blackberry Hill Chesterfield Derbyshire D43 7VC			
WW7	Wonder Wear Unit 126 Green Estate Westminster London SW1 5GD			

**CANDIDATE PRINTOUT**

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS  
VAT Reg No: 354 8291 64

Invoice

Page1

Marchand House Ltd  
The Newlands  
Fleet Crescent  
Beeston  
HG9 5AS  
VAT Reg No:

3158  
04/05/2010  
356/T  
MH1

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
5.00	Navy skirt with front vent	19.99	14.99	84.96	17.50	14.87
10.00	Denim skirt with hem detail	27.99	41.98	237.92	17.50	41.64

(Accept unit price entered with the details OR  
printed in the unit price column)

<b>Total Net Amount</b>	<b>322.88</b>
<b>Carriage Net</b>	<b>0.00</b>
<b>Total VAT Amount</b>	<b>56.51</b>
<b>Invoice Total</b>	<b>379.39</b>

Retail Therapy C2 Candidate name  
 14 Cannon Hill  
 West Park  
 Exeter  
 Devon  
 EX2 8GS  
 VAT Reg No: 354 8291 64

Invoice

Page1

Always Skirts  
 Unit 4 Comptons Lane  
 Sycamore Avenue  
 Eastleigh  
 Hampshire  
 SO50 8TG  
 VAT Reg No:

3159

08/05/2010

Jenny 22

AS7

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
7.00	Easy care skirt with front vent	11.99	8.39	75.54	17.50	13.22
15.00	Jersey godet print skirt	32.99	49.48	445.37	17.50	77.94
9.00	Godet skirt with elasticated waist band	22.99	20.69	186.22	17.50	32.59

<b>Total Net Amount</b>	707.13
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	123.75
<b>Invoice Total</b>	830.88

Retail Therapy C2 Candidate name  
 14 Cannon Hill  
 West Park  
 Exeter  
 Devon  
 EX2 8GS  
 VAT Reg No: 354 8291 64

Invoice

Page1

Society Apparel  
 Minnow House  
 26 Bampfylde Street  
 Exeter  
 Devon  
 EX5 7SW  
 VAT Reg No:

3160

14/05/2010

8934

SA4

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
10.00	Printed blouse with extravagant design	14.99	22.48	127.42	17.50	22.30
8.00	Loose fitting blouse with side vents	19.99	23.99	135.93	17.50	23.79

<b>Total Net Amount</b>	263.35
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	46.09
<b>Invoice Total</b>	309.44

Retail Therapy C2 Candidate name  
 14 Cannon Hill  
 West Park  
 Exeter  
 Devon  
 EX2 8GS  
 VAT Reg No: 354 8291 64

Invoice

Page1

Rural Elegance Ltd  
 20 Red Post Industrial Estate  
 West Timperley  
 Altrincham  
 Cheshire  
 WA14 8EE  
 VAT Reg No:

3161

19/05/2010

THY9

RE7

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
5.00	Navy blouse with bust darts	17.99	17.99	71.96	17.50	12.59
10.00	Yellow blouse with bust darts	17.99	35.98	143.92	17.50	25.19
15.00	Crushed fabric blouse with short sleeves	24.99	74.97	299.88	17.50	52.48

<b>Total Net Amount</b>	515.76
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	90.26
<b>Invoice Total</b>	606.02



Retail Therapy C2 Candidate name  
 14 Cannon Hill  
 West Park  
 Exeter  
 Devon  
 EX2 8GS  
 VAT Reg No: 354 8291 64

Invoice

Page 1

Websters Dress Agency  
 9 Holland Lane  
 Edgcumbe Avenue  
 Newquay  
 Cornwall  
 TR7 5SU  
 VAT Reg No:

3162

20/05/2010

Sam45

WD9

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
6.00	Insert new nylon skirt zip	6.20	0.00	37.20	17.50	6.51
10.00	Replace antique pearl blouse buttons	18.90	0.00	189.00	17.50	33.08

<b>Total Net Amount</b>	226.20
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	39.59
<b>Invoice Total</b>	265.79

P1

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS  
VAT Reg No: 354 8291 64

Invoice

Page 1

Marchand House Ltd  
The Newlands  
Fleet Crescent  
Beeston  
HG9 5AS

3163

22/05/2010

490/T

MH1

VAT Reg No:

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
14.00	Easy care skirt with front vent	11.99	25.18	142.68	17.50	24.97
8.00	Straight skirt with back split	34.99	41.99	237.93	17.50	41.64
20.00	Flared tiered skirt with frill	22.99	68.97	390.83	17.50	68.40

<b>Total Net Amount</b>	771.44
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	135.01
<b>Invoice Total</b>	906.45

Retail Therapy C2 Candidate name  
 14 Cannon Hill  
 West Park  
 Exeter  
 Devon  
 EX2 8GS  
 VAT Reg No: 354 8291 64

Credit Note

Page1

Rural Elegance Ltd  
 20 Red Post Industrial Estate  
 West Timperley  
 Altrincham  
 Cheshire  
 WA14 8EE  
 VAT Reg No:

180

26/05/2010

THY9

RE7

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
2.00	Navy blouse with bust darts (wrong colour)	17.99	7.20	28.78	17.50	5.04
4.00	Crushed fabric blouse with short sleeves (long sleeve blouses received)	24.99	19.99	79.97	17.50	13.99

<b>Total Net Amount</b>	108.75
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	19.03
<b>Invoice Total</b>	127.78

Retail Therapy C2 Candidate name  
 14 Cannon Hill  
 West Park  
 Exeter  
 Devon  
 EX2 8GS  
 VAT Reg No: 354 8291 64

Credit Note

Page 1

Websters Dress Agency  
 9 Holland Lane  
 Edgcumbe Avenue  
 Newquay  
 Cornwall  
 TR7 5SU  
 VAT Reg No:

181

27/05/2010

Sam45

WD9

Quantity	Details	Unit Price	Disc Amount	Net Amount	VAT %	VAT
1.00	Nylon zip faulty	6.20	0.00	6.20	17.50	1.09
2.00	Wrong antique pearl blouse buttons	18.90	0.00	37.80	17.50	6.62

<b>Total Net Amount</b>	44.00
<b>Carriage Net</b>	0.00
<b>Total VAT Amount</b>	7.71
<b>Invoice Total</b>	51.71

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

DD2

Delia's Distribution  
The Hay Loft  
Wainwright Corner  
Adel  
Leeds  
LS18 3QA

01/05/2010

00573

NOTE: All values are shown in Pound Sterling

01/05/2010 00573 Payment on Account £ 1,250.00

£ 1,250.00

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

MS8

Mayrick & Sons  
Mayflower House  
38 Fleckhurst Road  
Norton  
Stockton-on-Tees  
TS20 7GR

17/05/2010

00574

NOTE: All values are shown in Pound Sterling

05/04/2010 S565 Computer £ 750.00

£ 750.00

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

WW7

Wonder Wear  
Unit 28  
Foster Buildings  
Plympton  
Devon  
PL8 6RT

24/05/2010

00575

NOTE: All values are shown in Pound Sterling

22/04/2010 W1020 Purchases £ 432.99

£ 432.99

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

Beauty Around  
18 Elm Tree Avenue  
Hackenthorpe  
Sheffield  
South Yorkshire  
S12 6HI

BA1  
31/05/2010  
1

Beauty Around  
18 Elm Tree Avenue  
Hackenthorpe  
Sheffield  
South Yorkshire  
S12 6HI

BA1  
31/05/2010  
1

**NOTE All values are shown in Pound Sterling**

03/04/10	3144	Sales	890.77
18/04/10	3155	Sales	453.26
12/05/10	643	Sales Receipt	1,344.03

**NOTE All values are shown in Pound Sterling**

03/04/10	Sales	890.77
18/04/10	Sales	453.26
12/05/10	Sales Receipt	1,344.03

£ 0.00    £ 0.00    £ 0.00    £ 0.00    £ 0.00

£ 0.00

£ 0.00



Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

Kathy's Klothes  
Abbott's Corner  
Mill Road  
Newtownabbey  
Co Antrim  
BT37 9RF

KK3  
31/05/2010  
1

Kathy's Klothes  
Abbott's Corner  
Mill Road  
Newtownabbey  
Co Antrim  
BT37 9RF

KK3  
31/05/2010  
1

NOTE All values are shown in Pound Sterling

05/04/10	3146	Sales	314.27*
10/04/10	3149	Sales	685.14
20/04/10	178	Sales returns	110.80
23/05/10	644	Sales Receipt	574.34

NOTE All values are shown in Pound Sterling

05/04/10	Sales	314.27
10/04/10	Sales	685.14
20/04/10	Sales returns	110.80
23/05/10	Sales Receipt	574.34

£ 0.00    £ 314.27    £ 0.00    £ 0.00    £ 0.00

£ 314.27

£ 314.27

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

Retail Therapy C2 Candidate name  
14 Cannon Hill  
West Park  
Exeter  
Devon  
EX2 8GS

Mary Kaylee  
High Cross  
15 Oxford Road  
Hitchin  
Hertfordshire  
SG3 8TU

MK2  
31/05/2010  
1

Mary Kaylee  
High Cross  
15 Oxford Road  
Hitchin  
Hertfordshire  
SG3 8TU

MK2  
31/05/2010  
1

NOTE All values are shown in Pound Sterling

17/04/10	3154	Sales	1,820.43p
27/05/10	645	Sales Receipt	1,500.00

NOTE All values are shown in Pound Sterling

17/04/10	Sales	1,820.43
27/05/10	Sales Receipt	1,500.00

£ 0.00    £ 320.43    £ 0.00    £ 0.00    £ 0.00

£ 320.43

£ 320.43

Date: 19/07/2010

Retail Therapy C2 Candidate name

Page: 1

Time: 17:12:06

Nominal Activity

Date From: 01/01/1980  
Date To: 31/05/2010

N/C From:  
N/C To: 99999999

Transaction From: 1  
Transaction To: 99999999

N/C:		Name:		Account Balance:				46,202.50 DR					
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
3	JD	01/04/2010	1200	O/Bal	Opening balance	0	T9	45,280.76	45,280.76	-	-		
72	PA	01/05/2010	DD2	00573	Payment on Account	0	T9	1,250.00		1,250.00	-	N	
73	PP	17/05/2010	MS8	00574	Purchase Payment	0	T9	750.00		750.00	-	N	
74	PP	24/05/2010	WW7	00575	Purchase Payment	0	T9	432.99		432.99	-	N	
75	SR	12/05/2010	BA1	643	Sales Receipt	0	T9	1,344.03	1,344.03		-	N	
76	SR	23/05/2010	KK3	644	Sales Receipt	0	T9	574.34	574.34		-	N	
77	SR	27/05/2010	MK2	645	Sales Receipt	0	T9	1,500.00	1,500.00		-	N	
84	JC	31/05/2010	1200	00576	Bank Transfer to petty cash	0	T9	63.64			63.64	-	N
<b>Totals:</b>									48,699.13		2,496.63		
<b>History Balance:</b>									46,202.50				

N/C:		Name:		Account Balance:				150.00 DR					
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
5	JD	01/04/2010	1230	O/Bal	Opening balance	0	T9	150.00	150.00		-	-	
78	CP	04/05/2010	1230	PC52	Advertising	0	T0	35.45		35.45	N	-	
79	CP	04/05/2010	1230	PC52	Office equipment	0	T1	24.44		24.44	N	-	
80	CP	15/05/2010	1230	PC53	Tea & coffee	0	T0	3.30		3.30	N	-	
81	CP	15/05/2010	1230	PC53	Chocolate biscuits	0	T1	1.24		1.24	N	-	
82	CP	19/05/2010	1230	PC54	A4 paper	0	T1	3.53		3.53	N	-	
83	CR	24/05/2010	1230	REC26	Stamps - H Littleton	0	T2	4.32	4.32		N	-	
85	JD	31/05/2010	1230	00576	Bank Transfer to petty cash	0	T9	63.64	63.64		-	-	
<b>Totals:</b>									217.96		67.96		
<b>History Balance:</b>									150.00				

Date: 19/07/2010

Retail Therapy C2 Candidate name

Page: 1

Time: 17:12:29

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.

Date: 19/07/2010  
Time: 17:12:29

Retail Therapy C2 Candidate name

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	SI	20/05/2010	WD9	4900	0	3162	Replace antique pearl bl	189.00	33.08	T1	N	0.00	N	-	
69	SI	22/05/2010	MH1	4001	0	3163	Easy care skirt with front	142.68	24.97	T1	N	0.00	N	-	
70	SI	22/05/2010	MH1	4001	0	3163	Straight skirt with back s	237.93	41.64	T1	N	0.00	N	-	
71	SI	22/05/2010	MH1	4001	0	3163	Flared tiered skirt with fri	390.83	68.40	T1	N	0.00	N	-	
72	PA	01/05/2010	DD2	1200	0	00573	Payment on Account	1,250.00	0.00	T9	N	0.00	-	N	
73	PP	17/05/2010	MS8	1200	0	00574	Purchase Payment	750.00	0.00	T9	Y	750.00	-	N	
74	PP	24/05/2010	VVV7	1200	0	00575	Purchase Payment	432.99	0.00	T9	Y	432.99	-	N	
75	SR	12/05/2010	BA1	1200	0	643	Sales Receipt	1,344.03	0.00	T9	Y	1,344.03	-	N	
76	SR	23/05/2010	KK3	1200	0	644	Sales Receipt	574.34	0.00	T9	Y	574.34	-	N	
77	SR	27/05/2010	MK2	1200	0	645	Sales Receipt	1,500.00	0.00	T9	Y	1,500.00	-	N	
78	CP	04/05/2010	1230	6201	0	PC52	Advertising	35.45	0.00	T0	Y	35.45	N	-	
79	CP	04/05/2010	1230	0030	0	PC52	Office equipment	20.80	3.64	T1	Y	24.44	N	-	
80	CP	15/05/2010	1230	8205	0	PC53	Tea & coffee	3.30	0.00	T0	Y	3.30	N	-	
81	CP	15/05/2010	1230	8205	0	PC53	Chocolate biscuits	1.06	0.18	T1	Y	1.24	N	-	
82	CP	19/05/2010	1230	7500	0	PC54	A4 paper	3.00	0.53	T1	Y	3.53	N	-	
83	CR	24/05/2010	1230	7501	0	REC26	Stamps - H Littleton	4.32	0.00	T2	Y	4.32	N	-	
84	JC	31/05/2010	1200	1200	0	00576	Bank Transfer to petty ce	63.64	0.00	T9	Y	63.64	-	N	
85	JD	31/05/2010	1230	1230	0	00576	Bank Transfer to petty ce	63.64	0.00	T9	Y	63.64	-	-	

Date: 19/07/2010

Retail Therapy C2 Candidate name

Page: 1

Time: 17:12:38

Period Trial Balance

To Period: Month 2, May 2010

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	1,212.30	
0040	Storage & Display	285.60	
1100	Debtors Control Account	9,152.66	
1200	Bank Current Account	46,202.50	
1230	Petty Cash	150.00	
2100	Creditors Control Account		10,691.66
2200	Sales Tax Control Account		1,872.33
2201	Purchase Tax Control Account	1,916.34	
3000	Capital		45,430.76
4000	Sales - Blouses		2,834.77
4001	Sales - Skirts		6,985.44
4900	Repair Service Income		878.49
5000	Purchases - Blouses	4,127.17	
5001	Purchases - Skirts	3,168.89	
6201	Advertising	2,012.50	
7200	Heat, Light & Power	401.99	
7500	Stationery & General Expenses	63.46	
7501	Postage		4.32
8205	Refreshments	4.36	
<b>Totals:</b>		<u>68,697.77</u>	<u>68,697.77</u>