

OXFORD CAMBRIDGE AND RSA EXAMINATIONS

LEVEL 1 AWARD IN BOOKKEEPING SKILLS (COMPUTERISED) 05525

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

SAMPLE ASSESSMENT – CANDIDATE

TIME: 1 HOUR 30 MINUTES

INSTRUCTIONS TO CANDIDATES

- 1 You have TEN minutes to read through this question paper before the start of the examination.
- 2 You must write the following assignment code in the appropriate boxes on the front of the Submission Cover Sheet: SAM.
- 3 You should answer all questions.
- 4 You should attach your printouts to the Submission Cover Sheet provided.
- 5 You **must** carry out the printing of all documents **yourself**. All printouts must contain your name.
- 6 Printing may be undertaken outside the 1½ hours allowed for this examination but no amendments may be made to the text after that time has expired.
- 7 Any printouts generated that are additional to those required must be clearly marked as additional with a line drawn through and attached to your Submission Cover Sheet.

QCA Accreditation Number: D/601/3643

This document consists of 15 printed pages and 1 blank page

SCENARIO

You are employed as a bookkeeper, responsible for processing sales and purchase documents by **Retail Therapy**, a garment manufacturing business. The business is a partnership and the partners are Florence Lane and Raymond Hartley. Recently, a new computerised accounting system was installed, and the outstanding balances and sales and purchase invoices and credit notes/returns were transferred to the new system. The company's current financial year starts on **1 April 2010** (year ending 31 March 2011).

All Sales Invoices and Sales Credit Notes/Returns are analysed to three separate nominal accounts: **blouses**, **skirts** and **repair service income**. All Purchase Invoices and Purchase Credit Notes/Returns are posted to **blouses** and **skirts**. The bookkeeping entries up to the end of April 2010 have been dealt with, and the month end has been updated ready for you to process transactions for **May 2010**.

BUSINESS DETAILS (BOLD ITEMS WILL ALREADY HAVE BEEN ENTERED BY THE TUTOR):

Business Name	Retail Therapy
Address	14 Cannon Hill, West Park, Exeter, Devon EX2 8GS
VAT Scheme	Standard (the VAT Reg No is 354 8291 64)
Current year starts	1 April 2010 (year ending 31 March 2011)
VAT Rates in use	17.5%, 5.0%, 0.0%, VAT Exempt and Transactions Not Involving (not liable to) VAT

Terminology - to help avoid any misunderstanding

WE MAY USE THE TERM...

WHICH MAY ALSO BE KNOWN AS ...

Sales Ledger	Debtors Ledger containing the accounts of Customers
Purchase Ledger	Creditors Ledger containing the accounts of Suppliers
Nominal Ledger	General Ledger containing Real, Nominal and Control Accounts
Sales/Purchase Daybooks	Sales/Purchase Journals
Returns Daybooks	Sales/Purchase Credit or Returns Journals
Trade Debtors/Creditors	Sales/Purchase Ledger Accounts and/or Balances (owing/owed)
Payment 'On Account'	A payment or receipt which is not to be allocated against outstanding items
Part-payment	A payment or receipt to be allocated against an outstanding invoice/item

IMPORTANT NOTES:

You are *strongly* advised to carry out the tasks in this examination paper in the order in which they appear.

You must ensure your name is shown on each report submitted for assessment.

On the next page you will find a Nominal Ledger Account listing which shows the balances of all the Nominal Ledger Accounts as at the end of April 2010. **It is important that you do not open or use any additional Nominal Ledger Accounts unless instructed to do so.**

Retail Therapy

NOMINAL LEDGER LISTING AND TRIAL BALANCE AS AT 30 APRIL 2010

N/C	NAME	DR £	CR £
0030	Office Equipment	824.50	
0040	Shop Fittings	578.40	
1100	Debtors Control Account	9,452.55	
1103	Prepayments		
1200	Bank Current Account	45,280.76	
1230	Petty Cash	150.00	
2100	Creditors Control Account		12,778.30
2109	Accruals		
2200	Sales Tax Control Account		1,407.86
2201	Purchase Tax Control Account	1,860.39	
2202	VAT Liability		
3000	Capital		45,430.76
3200	Profit and Loss Account		
4000	Sales - Shirts		2,164.41
4001	Sales - Skirts		5,183.99
4009	Discounts Allowed		
4400	Credit Charges (Late Payments)		
4900	Repair Service Income		696.29
5000	Purchases - Shirts	3,997.43	
5001	Purchases - Skirts	3,103.54	
5009	Discounts Received		
6201	Advertising	1,977.05	
7200	Electricity	401.99	
7500	Stationery & General Expenses	35.00	
7501	Postage		
7906	Exchange Rate Variance		
8100	Bad Debt Write Off		
8205	Refreshments		
9998	Suspense Account		
9999	Mispostings Account		
	TOTALS	67,661.61	67,661.61

[Turn over

INSTRUCTIONS**Assessment
Criteria**

- | | |
|--|-----|
| <p>1 Open the accounting software application.</p> <p>Restore the backup file to your accounting software and set an appropriate accounting date.</p> | 1.1 |
| <p>2 You are required to amend the details of three customers:</p> <p>(a) Marchand House Ltd: change the Trade Discount to 15% and amend the Default Nominal Sales Code to 4001. The details for this company are:</p> <p style="text-align: center;">The Newlands
Fleet Crescent
Beeston
HG9 5AS</p> <p>(b) Ron & Elaine Ltd: change the name to Rural Elegance Ltd, add 20% Trade Discount and change the Default Nominal Sales Code to 4000.</p> <p>(c) Websters Dress Agency: change the Default Nominal Sales Code to 4900 and delete the Trade Discount. Change the first line of the address to 9 Holland Lane and the post code to TR7 5SU.</p> | 1.1 |
| <p>3 You are required to amend the details of three suppliers:</p> <p>(a) Doreen & Daughters: change the company name to Delia's Distribution, the first line of the address to The Hay Loft and the post code to LS18 3QA.</p> <p>(b) Mayrick & Sons: enter the company details as follows:</p> <p style="text-align: center;">Mayflower House
38 Fleckhurst Road
Norton
Stockton-on-Tees
TS20 7GR</p> <p>(c) Wonder Wear: change the address to read:</p> <p style="text-align: center;">Unit 28
Foster Buildings
Plympton
Devon
PL8 6RT</p> | 1.1 |

		Assessment Criteria
4	<p>You are required to amend four nominal accounts:</p> <p>(a) Shop Fittings: change to Storage & Display</p> <p>(b) Sales - Shirts: change to Sales - Blouses</p> <p>(c) Purchases - Shirts: change to Purchases - Blouses</p> <p>(d) Electricity: change to Heat, Light & Power</p>	1.1
5	<p>Enter the purchase invoices and purchase returns/credit notes on pages 7 - 8.</p> <p>Ensure that the dates, references, amounts, VAT rates and values are accurately entered and the correct purchase ledger and nominal ledger accounts are identified and updated.</p>	3.1
6	<p>Create service invoices from the purchase orders on pages 9 - 11.</p> <p>Enter the invoice reference, order number, date and customer details.</p> <p>Enter the quantity, description and unit price of each invoice item.</p> <p>Ensure trade discounts are allocated.</p> <p>Check your processing details and save each service invoice.</p> <p>Do <u>not</u> update the ledgers at this point.</p>	2.1
7	<p>Print the service invoices for May 2010 and ensure that unit prices and any discounts are included on the printed invoices. Number these printouts P1.</p>	7.1
8	<p>Create service credit notes from the goods returned notes on page 12.</p> <p>Enter the credit note reference, order number and customer details.</p> <p>Enter the quantity, description and unit price of each credit note item.</p> <p>Ensure trade discounts are allocated.</p> <p>Check your processing details and save each service credit note.</p> <p>Do <u>not</u> update the ledgers at this point.</p>	2.1
9	<p>Print the service credit notes for May 2010 and ensure that unit prices and any discounts are included on the printed credit notes. Number these printouts P2.</p>	7.1
10	<p>Update the ledgers and ensure that all the transactions have been updated correctly.</p>	2.2

		Assessment Criteria
11	Enter the details of supplier cheques paid from counterfoils found on page 13 , using the procedures appropriate to your accounting software.	4.1, 4.2
	NOTE: Printed Remittance Advice Notes , displaying supplier name, address, payment amount and reference details MUST be produced. Please number all the printed Remittance Advice Notes P3.	7.1
12	Enter details of the customer cheques received on page 14 , using the procedure appropriate to your accounting software.	5.1, 5.2
	The PAY number is used as the reference for all cheques received. Cheques are banked on the same day as they are received.	
13	Enter the petty cash payments and receipt on page 15 .	6.2, 6.3
14	Restore the petty cash float to £150.00 , using the cheque number sequence already in use and date the transfer 31 May 2010 .	6.1
15	Produce printouts of the following reports:	7.1
	Please note: all printouts should be assembled in the requested order. Do not staple reports together.	
	(a) Customer Statements as at 31 May 2010 for the following customers (showing ALL transactions):	
	Beauty Around Kathy's Klothes Mary Kaylee	
	Number these statements P4.	
	(b) A Nominal Activity Report for the 1200 Bank Current and 1230 Petty Cash Accounts showing ALL transactions as at 31 May 2010 . Number it P5.	
	(c) A Summary Audit Trail showing ALL transactions. Number it P6.	
	(d) A Trial Balance as at 31 May 2010 . Number this printout P7.	
16	Ensure all data is secure and exit from the accounting software application.	

Purchase Invoices and Credit Notes for Task 5

Glitter Wear, Gardenia Gardens, Bristol Place, Thame, Oxfordshire OX9 3FR																							
INVOICE																							
Retail Therapy 14 Cannon Hill West Park Exeter, Devon EX2 8GS	Inv No: 293/10 Date: 7 May 2010 Order No: 181 VAT No: 368 9685 31																						
<table border="0"> <thead> <tr> <th style="text-align: left;">DESCRIPTION</th> <th style="text-align: right;">Net</th> <th style="text-align: right;">VAT 17.5%</th> </tr> </thead> <tbody> <tr> <td>20 Easy care skirt with front vent @ £6.38 each</td> <td style="text-align: right;">127.60</td> <td style="text-align: right;">22.33</td> </tr> <tr> <td colspan="3" style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> PURCHASES - SKIRTS </div> </td> </tr> <tr> <td>15 Printed blouse with extravagant design @ £9.98 each</td> <td style="text-align: right;">149.70</td> <td style="text-align: right;">26.20</td> </tr> <tr> <td colspan="3" style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> PURCHASES - BLOUSES </div> </td> </tr> <tr> <td>TOTAL DUE</td> <td style="text-align: right; border-top: 1px solid black;">277.30</td> <td style="text-align: right; border-top: 1px solid black;">48.53</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">325.83</td> <td></td> </tr> </tbody> </table>	DESCRIPTION	Net	VAT 17.5%	20 Easy care skirt with front vent @ £6.38 each	127.60	22.33	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> PURCHASES - SKIRTS </div>			15 Printed blouse with extravagant design @ £9.98 each	149.70	26.20	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> PURCHASES - BLOUSES </div>			TOTAL DUE	277.30	48.53		325.83			
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	325.83																						
<i>Terms: 30 days</i>																							

Mayrick & Sons Mayflower House 38 Fleckhurst Road Norton Stockton-on-Tess TS20 7GR		INVOICE																					
Retail Therapy 14 Cannon Hill West Park Exeter Devon EX2 8GS	Inv No: S724 Date: 11 May 2010 Order No: S979 VAT No: 946 1276 45																						
<table border="0"> <thead> <tr> <th style="text-align: left;">DESCRIPTION</th> <th style="text-align: right;">Net</th> <th style="text-align: right;">VAT 17.5%</th> </tr> </thead> <tbody> <tr> <td>1 Max multi-functional printer</td> <td style="text-align: right;">367.00</td> <td style="text-align: right;">64.23</td> </tr> <tr> <td colspan="3" style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> OFFICE EQUIPMENT </div> </td> </tr> <tr> <td>2 Box A5 self-stick white envelopes @ £12.73 each</td> <td style="text-align: right;">25.46</td> <td style="text-align: right;">4.46</td> </tr> <tr> <td colspan="3" style="text-align: center;"> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> STATIONERY & GENERAL EXPENSES </div> </td> </tr> <tr> <td>Net</td> <td style="text-align: right; border-top: 1px solid black;">392.46</td> <td style="text-align: right; border-top: 1px solid black;">68.69</td> </tr> <tr> <td>TOTAL DUE</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">461.15</td> <td></td> </tr> </tbody> </table>	DESCRIPTION	Net	VAT 17.5%	1 Max multi-functional printer	367.00	64.23	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> OFFICE EQUIPMENT </div>			2 Box A5 self-stick white envelopes @ £12.73 each	25.46	4.46	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;"> STATIONERY & GENERAL EXPENSES </div>			Net	392.46	68.69	TOTAL DUE	461.15			
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TOTAL DUE	461.15																						
<i>30 days</i>																							

clothesforall.com
 Golden Gear Mill
 Helford, Falmouth
 Cornwall TR13 6HF

CREDIT NOTE

Retail Therapy
 14 Cannon Hill
 West Park
 Exeter, Devon
 EX2 8GS

Credit No: **Ret46**
 Date: 19 May 2010
 Order No: Tel
 VAT No: 245 8509 30

DESCRIPTION	Net	VAT 17.5%
5 Flared tiered skirt with frill @ £12.45 each (wrong colour)	62.25	10.89
PURCHASES - SKIRTS		
2 Loose fitting blouse with side vents @ £9.98 each (damaged)	19.96	3.49
PURCHASES - BLOUSES		
	<u>82.21</u>	<u>14.38</u>
TOTAL CREDIT	<u>96.59</u>	

Terms: 30 days

SE Associates
 Holly Street
 Broomhall, Sheffield
 South Yorkshire
 S11 7RF

**CREDIT
 NOTE**

Retail Therapy
 14 Cannon Hill
 West Park
 Exeter, Devon
 EX2 8GS

Credit No: **67**
 Date: 21 May 2010
 Order No: Jean34
 VAT No: 136 8500 24

DESCRIPTION

2 Oak display shelves @ £146.40 each
 (Elm finish ordered) 292.80

STORAGE & DISPLAY

Net	292.80
VAT at 17.5%	51.24
TOTAL CREDIT	<u>344.04</u>

30 days

Purchase Orders for Task 6: Service Invoices

Marchand House Ltd The Newlands Fleet Crescent Beeston HG9 5AS		PURCHASE ORDER	
To: Retail Therapy 14 Cannon Hill West Park Exeter Devon EX2 8GS		Order Date: 2 May 2010 Order No: 356/T	
Qty Ordered	Product Description	Per Unit	Price
5	Navy skirt with front vent	19.99	99.95
10	Denim skirt with hem detail	27.99	279.90
			379.85
Trade Discount: 15% Invoice date: 4 May 2010 Invoice number: 3158			Trade Discount 56.97 Net 322.88 VAT 56.51 Total 379.39

Always Skirts Unit 4 Comptons Lane Sycamore Avenue Eastleigh Hampshire SO50 8TG		PURCHASE ORDER	
To: Retail Therapy 14 Cannon Hill West Park Exeter Devon EX2 8GS		Order Date: 6 May 2010 Order No: Jenny 22	
Qty Ordered	Product Description	Per Unit	Price
7	Easy care skirt with front vent	11.99	83.93
15	Jersey godet print skirt	32.99	494.85
9	Godet skirt with elasticated waist band	22.99	206.91
			785.69
Trade Discount: 10% Invoice date: 8 May 2010 Invoice number: 3159			Trade Discount 78.56 Net 707.13 VAT 123.75 Total 830.88

Turn over

Society Apparel
Minnow House
26 Bampfylde Street
Exeter
Devon EX5 7SW

PURCHASE ORDER

To: Retail Therapy
14 Cannon Hill
West Park
Exeter
Devon EX2 8GS

Order Date: 12 May 2010
Order No: 8934

Qty Ordered	Product Description	Per Unit	Price
10	Printed blouse with extravagant design	14.99	149.90
8	Loose fitting blouse with side vents	19.99	159.92
			309.82
Trade Discount: 15% Invoice date: 14 May 2010 Invoice number: 3160		Trade Discount	46.47
			Net 263.35
			VAT 46.09
			Total 309.44

Rural Elegance Ltd
20 Red Post Industrial Estate
West Timperley
Altrincham
Cheshire WA14 8EE

PURCHASE ORDER

To: Retail Therapy
14 Cannon Hill
West Park
Exeter
Devon EX2 8GS

Order Date: 16 May 2010
Order No: THY9

Qty Ordered	Product Description	Per Unit	Price
5	Navy blouse with bust darts	17.99	89.95
10	Yellow blouse with bust darts	17.99	179.90
15	Crushed fabric blouse with short sleeves	24.99	374.85
			644.70
Trade Discount: 20% Invoice date: 19 May 2010 Invoice number: 3161		Trade Discount	128.94
			Net 515.76
			VAT 90.26
			Total 606.02

Websters Dress Agency
9 Holland Lane
Edgcumbe Avenue
Newquay
Cornwall TR7 5SU

PURCHASE ORDER

To: Retail Therapy
14 Cannon Hill
West Park
Exeter
Devon EX2 8GS

Order Date: 18 May 2010
 Order No: Sam45

Qty Ordered	Product Description	Per Unit	Price
6	Insert new nylon skirt zip	6.20	37.20
10	Replace antique pearl blouse buttons	18.90	189.00
			226.20
		Trade Discount	0.00
		Net	226.20
		VAT	39.59
		Total	265.79

Trade Discount: **NONE**
 Invoice date: **20 May 2010**
 Invoice number: **3162**

Marchand House Ltd
The Newlands
Fleet Crescent
Beeston
HG9 5AS

PURCHASE ORDER

To: Retail Therapy
14 Cannon Hill
West Park
Exeter
Devon EX2 8GS

Order Date: 20 May 2010
 Order No: 490/T

Qty Ordered	Product Description	Per Unit	Price
14	Easy care skirt with front vent	11.99	167.86
8	Straight skirt with back split	34.99	279.92
20	Flared tiered skirt with frill	22.99	459.80
			907.58
		Trade Discount	136.14
		Net	771.44
		VAT	135.01
		Total	906.45

Trade Discount: **15%**
 Invoice date: **22 May 2010**
 Invoice number: **3163**

Goods Returned Notes for Task 8: Service Credit Notes

Rural Elegance
20 Red Post Industrial Estate
West Timperley
Altrincham
Cheshire WA14 8EE

GOODS RETURNED NOTE

Goods returned to:
Retail Therapy
14 Cannon Hill
West Park
Exeter
Devon EX2 8GS

Date: 24 May 2010
 Order No: THY9

Qty Returned	Product	Per Unit	Price
2	Navy blouse with bust darts (wrong colour)	17.99	35.98
4	Crushed fabric blouse with short sleeves (long sleeve blouses received)	24.99	99.96
			135.94
Trade Discount: 20%		Trade Discount	27.19
Credit Date: 26 May 2010		Net	108.75
Credit No: 180		VAT	19.03
			Total
			127.78

Websters Dress Agency
9 Holland Lane
Edgcumbe Avenue
Newquay
Cornwall TR7 5SU

GOODS RETURNED NOTE

Goods returned to:
Retail Therapy
14 Cannon Hill
West Park
Exeter
Devon EX2 8GS

Date: 25 May 2010
 Order No: Sam45

Qty Returned	Product	Per Unit	Price
1	Nylon zip faulty	6.20	6.20
2	Wrong antique pearl blouse buttons	18.90	37.80
			44.00
Trade Discount: NONE		Trade Discount	0.00
Credit Date: 27 May 2010		Net	44.00
Credit No: 181		VAT	7.71
			Total
			51.71

Cheque Counterfoils for Task 11

Please note: Remittance Advice Notes are required for payments to ALL trade creditors

Date:	1 May 2010
Pay:	Delia's Distribution
	(Trade Creditor)
	£ 1,250.00
Chq No:	00573
On Account	

Date:	17 May 2010
Pay:	Mayrick & Sons
	(Trade Creditor)
	£ 750.00
Chq No:	00574
In part settlement of Invoice S565 (£968.79)	

Date:	24 May 2010
Pay:	Wonder Wear
	(Trade Creditor)
	£ 432.99
Chq No:	00575
In settlement of Invoice W1020 (432.99)	

[Turn over

TASK 12: Bank Receipts

PAY No: 643	Progress Bank plc 39-28-71
	7 High Street, Sheffield, S10 4HY Date: 10 May 2010
Received and banked on	Pay Retail Therapy
12 May 2010	One thousand, three hundred and forty four
	pounds 03p
	£ 1,344.03 Beauty Around <i>John Hill</i>
	Cheque No Sort Code Account No 0015492 392871 00418934
	Cheque details: In settlement of Invoice 3144 (£890.77) and Invoice 3155 (£453.26)
PAY No: 644	MNGR BANK PLC 89-29-79
	41 Bank Street Date: 19 May 2010 Newtownabbey BT35 4DE
received and banked on	Pay Retail Therapy
23 May 2010	Five hundred and seventy four pounds 34p
	£ 574.34 <i>Kathy's Klothes</i> <i>M Hobson</i>
	Cheque No Sort Code Account No 020559 892979 0034934
	Cheque Details: In settlement of Invoice 3149 (£685.14) and Credit Note 178 (£110.80)
PAY No: 645	Premier Banking plc 83-28-71
	Market Street, Hitchin Date: 24 May 2010 Hertfordshire SG3 6HR
Received and banked on	Pay Retail Therapy
27 May 2010	One thousand, five hundred pounds only
	£ 1,500.00 <i>Mary Kaylee</i> <i>June Kaylee</i>
	Cheque No Sort Code Account No 001578 832871 00148934
	Cheque Details: In part settlement of Invoice 3154 (£1,820.43)

Task 13: Petty Cash Vouchers

Petty Cash Voucher		
No: PC52	Date: 4 May 2010	
PAYMENT	£	p
Advertising fliers (zero rated VAT) (Advertising Account)	35	45
Printer cable (includes VAT @ 17.5%) (Office Equipment Account)	24	44
VAT receipt attached		
	59	89
Signature <i>F Lane</i> Passed by R Hartley		

Petty Cash Voucher		
No: PC53	Date: 15 May 2010	
PAYMENT	£	p
Tea and coffee (zero rated VAT) (Refreshments Account)	3	30
Chocolate biscuits (includes VAT @ 17.5%) (Refreshments Account)	1	24
VAT receipt attached		
	4	54
Signature <i>F Lane</i> Passed by R Hartley		

Petty Cash Voucher		
No: PC54	Date: 19 May 2010	
PAYMENT	£	p
1 ream A4 paper (includes VAT @ 17.5%) (Stationery & General Expenses Account)	3	53
VAT receipt attached		
	3	53
Signature <i>F Lane</i> Passed by R Hartley		

Petty Cash Receipt		
No: REC26	Date: 24 May 2010	
RECEIPT	£	p
Stamps purchased by H Littleton (VAT Exempt) (Postage Account)	4	32
	4	32
Signature <i>H Littleton</i> Passed by R Hartley		

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SAMPLE