

City & Guilds Computerised Accounts - Level 1 - 81017 Marking Scheme

Marker Notes

- Candidate input is in **bold**.

Customer Ledger Reports

A/C No	Details	A/C No	Details
BR56	Bradley & Sons London Road Pembroke Dock Dyfed SA72 6DT	JE78	Jennings & Sons Tees Park Estate Stockton on Tees Cleveland TS22 2PU
CA66	Carrick Cycles 2 Frodsham St Chester Cheshire CH4 3JJ	JJ78	J J Morgan & Sons 23 Moss Lane Orrell Park Liverpool L9 8AQ
CY25	Cycle Shack Garden Place Shipley West Yorkshire BD28 3LA	PE62	Pedal Power Ltd 2 Reservoir Rd Belfast County Antrim BT7 2SQ

A/C No	Name	Date	Ref	£	Balance
BR56	Bradley & Sons	9 April 28 April	SL463 225856	2 991.81 (2 991.81)	0.00
CA66	Carrick Cycles	16 April	SL466	4 978.24	4 978.24
CY25	Cycle Shack	1 April 7 April	SL459 SL462	10 851.65 5 930.50	16 782.15
JE78	Jennings & Sons	3 April 7 April	SL460 SL461	8 869.32 9 937.40	18 806.72
JJ78	J J Morgan & Sons	12 April 19 April	SL464 C54	3 199.85 (300.15)	2 899.70
PE62	Pedal Power Ltd	14 April	SL465	9 230.15	9 230.15

Supplier Ledger Reports

A/C No	Details	A/C No	Details
2547	The Cycle Shop Benton House Cambridge Cambridgeshire CB9 2BB	2745	Out & About Ltd Hockley Nottingham Nottinghamshire NG5 6AT
2587	Borough Council Guildford Rd Woking Surrey GU22 7PX	2818	Wheels Unlimited The Broadway Crawley West Sussex RH23 3HD
2689	FR - Moden Reichenbachstr 9 80469 Munich Germany	2847	Anderson Engineering Trumpington St Cambridge Cambridgeshire CB2 3RJ

A/C No	Name	Date	Ref	£	Balance
2547	The Cycle Shop	6 April 30 April	X741 233446	6 215.36 (6 215.36)	0.00
2587	Borough Council	11 April	BC358	1 375.00	1 375.00
2689	FR - Moden	9 April	83306	17 457.94	17 457.94
2745	Out & About Ltd	6 April 8 April 11 April	36912 36956 38102	11 454.28 16 285.03 17 925.39	45 664.70
2818	Wheels Unlimited	6 April	W916	19 680.82	19 680.82
2847	Anderson Engineering	12 April	4/716	1 028.43	1 028.43

Nominal Ledger Reports

Trial Balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	52 696.96	
1200	Bank Current Account	16 045.20	
1230	Cash Account	2 946.30	
2100	Creditors Control Account		85 206.89
2200	Sales Tax Control Account		8 368.54
2201	Purchase Tax Control Account	13 900.55	
3000	Capital		25 000.00
4000	Sales Cycles		21 491.23
4001	Sales Accessories		26 329.00
5000	Purchases Cycles	53 721.39	
5001	Purchases Accessories	22 039.30	
7850	Rates	1 375.00	
7851	Motor Expenses	875.26	
7852	Advertising	2 750.00	
7853	Stationery	45.70	
	Totals	166 395.66	166 395.66

NB: Also Accept

Tax	5 532.01	
Totals	158 027.12	158 027.12

Nominal Ledger Activity

Bank Current Account (1200)

Date	Ref	Dr	Cr	Balance
1 April	CAP34	22 500.00		
22 April	233445		3 231.25	
28 April	225856	2 991.81		
30 April	233446		6 215.36	16 045.20

Cash Account (1230)

Date	Ref	Dr	Cr	Balance
1 April	CAP34	2 500.00		
20 April	CP4		53.70	
22 April	CR78	500.00		2 946.30

Batch Control Totals

Sales

Net	Tax	Gross
17 361.75	3 038.30	20 400.05

Purchases

Net	Tax	Gross
33 857.71	5 684.48	39 542.19