



EDI

LCCI INTERNATIONAL QUALIFICATIONS

LEVEL 3 AWARD IN COMPUTERISED ACCOUNTING SKILLS

ASE20055D1C – WORKED ANSWER/MARKING GUIDE

Date: 06/02/2011
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VAT Return

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Date From: 01/06/2011
Date To: 30/06/2011

Inc Current Reconciled: No
Inc Earlier Unreconciled: No

Transaction Number Analysis

Number of reconciled transactions included	0
Number of unreconciled transactions included (within date range)	19
Number of unreconciled transactions included (prior to date range)	0
Total number of transactions included	19

VAT due in this period on sales	1	1,978.30
VAT due in this period on EC acquisitions	2	0.00
Total VAT due (sum of boxes 1 and 2)	3	1,978.30
VAT reclaimed in this period on purchases	4	2,267.32
Net VAT to be paid to Customs or reclaimed by you	5	-289.02
Total value of sales, excluding VAT	6	13,188.70
Total value of purchases, excluding VAT	7	15,372.29
Total value of EC sales, excluding VAT	8	0.00
Total value of EC purchases, excluding VAT	9	0.00

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Period Trial Balance

To Period: Month 6, June 2011

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	1,880.00	
0031	Office Equipment Depreciation		377.00
0040	Office Furniture	2,148.00	
0041	Office Furniture Depreciation		817.90
0050	Vehicles	45,000.00	
0051	Vehicles Depreciation		8,524.61
1001	Stock	1,600.00	
1100	Debtors Control Account	7,984.50	
1103	Prepayments	174.17	
1200	Bank Current Account	15,169.84	
1230	Petty Cash	716.82	
1240	Company Credit Card		99.00
2100	Creditors Control Account		913.63
2109	Accruals		340.00
2202	VAT Liability		2,310.98
2210	Income Tax & NIC Liability		1,036.74
2212	Union Fee Liability		40.00
2300	Bank Loan		29,550.00
3000	Capital		10,134.00
3001	Drawings	11,000.00	
4000	Sales-Property Maintenance Services		105,169.13
5000	Purchases-Materials	36,682.72	
5009	Discounts Taken		6.80
5200	Opening Stock	1,500.00	
5201	Closing Stock		1,600.00
7003	Salaries	14,016.22	
7006	Employers NIC	1,991.18	
7100	Rent	4,500.00	
7102	Water charges	230.00	
7103	Rates	2,400.00	
7200	Electricity	590.00	
7302	Licences	15.83	
7304	Motor Fuel	1,260.00	
7400	Travelling	12.00	
7501	Postage	125.00	
7502	Telephone	1,420.00	
7504	Stationery	400.00	
7901	Bank Charges	60.00	
7903	Loan Interest Paid	1,500.00	
8000	Depreciation	4,463.51	
8050	Profit/Loss on Asset Disposals	2,080.00	
8204	Insurance	2,000.00	
	Totals:	<u>160,919.79</u>	<u>160,919.79</u>

Date: 12/02/2012

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Audit Trail (Summary)

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

Customer From:
Customer To: ZZZZZZZZ

Transaction From: 1
Transaction To: 99,999,999

Supplier From:
Supplier To: ZZZZZZZZ

Dept From: 0
Dept To: 999

N/C From:
N/C To: 99999999

Exclude Deleted Tran: Yes

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax T/C	Pd	Paid	V	B	Bank Rec. Date
1	PC	31/05/2011	SURR01	9998	0	O/Bal	Opening Balance	210.00	0.00 T9	Y	210.00	-	-	
2	PI	31/05/2011	ADVA01	9998	0	O/Bal	Opening Balance	780.00	0.00 T9	N	0.00	-	-	
3	PI	31/05/2011	DIRE01	9998	0	O/Bal	Opening Balance	454.00	0.00 T9	Y	454.00	-	-	
4	PI	31/05/2011	PREM01	9998	0	O/Bal	Opening Balance	1,292.00	0.00 T9	Y	1,292.00	-	-	
5	SI	31/05/2011	GRE001	9998	0	O/Bal	Opening Balance	620.00	0.00 T9	N	0.00	-	-	
6	SI	31/05/2011	JOH001	9998	0	O/Bal	Opening Balance	1,420.00	0.00 T9	N	0.00	-	-	
7	SI	31/05/2011	SUR001	9998	0	O/Bal	Opening Balance	990.00	0.00 T9	Y	990.00	-	-	
8	SC	31/05/2011	SUR001	9998	0	PoA	Opening Balance	200.00	0.00 T9	Y	200.00	-	-	
9	JD	31/05/2011	0030	0030	0	J1	Off.Equip.@31 May 2011	1,200.00	0.00 T9	Y	1,200.00	-	-	
10	JC	31/05/2011	0031	0031	0	J1	OE Depcn.@31 May 2011	340.00	0.00 T9	Y	340.00	-	-	
11	JD	31/05/2011	0040	0040	0	J1	Off.Furn.@31 May 2011	2,000.00	0.00 T9	Y	2,000.00	-	-	
12	JC	31/05/2011	0041	0041	0	J1	OF Depcn.@31 May 2011	800.00	0.00 T9	Y	800.00	-	-	
13	JD	31/05/2011	0050	0050	0	J1	Vehicles @31 May 2011	42,000.00	0.00 T9	Y	42,000.00	-	-	
14	JC	31/05/2011	0051	0051	0	J1	Veh.Depcn.@31 May	11,760.00	0.00 T9	Y	11,760.00	-	-	
15	JD	31/05/2011	1001	1001	0	J1	Stock @31 May 2011	1,500.00	0.00 T9	Y	1,500.00	-	-	
16	JD	31/05/2011	1200	1200	0	J1	Bank @31 May 2011	28,500.00	0.00 T9	Y	28,500.00	-	-	N
17	JD	31/05/2011	1230	1230	0	J1	PC @31 May 2011	1,100.00	0.00 T9	Y	1,100.00	-	-	
18	JC	31/05/2011	2202	2202	0	J1	VAT @31 May 2011	2,600.00	0.00 T9	Y	2,600.00	-	-	
19	JC	31/05/2011	2210	2210	0	J1	IC Tax/NI @31 May 2011	1,369.00	0.00 T9	Y	1,369.00	-	-	
20	JC	31/05/2011	2300	2300	0	J1	Loan @31 May 2011	30,100.00	0.00 T9	Y	30,100.00	-	-	
21	JC	31/05/2011	3000	3000	0	J1	Capital @31 May 2011	5,954.00	0.00 T9	Y	5,954.00	-	-	
22	JD	31/05/2011	3001	3001	0	J1	Drawings @31 May 2011	10,000.00	0.00 T9	Y	10,000.00	-	-	
23	JC	31/05/2011	4000	4000	0	J1	Sales @31 May 2011	100,000.00	0.00 T9	Y	100,000.00	-	-	
24	JD	31/05/2011	5000	5000	0	J1	Purchases @31 May 2011	36,100.00	0.00 T9	Y	36,100.00	-	-	
25	JD	31/05/2011	7003	7003	0	J1	Salaries @31 May 2011	12,000.00	0.00 T9	Y	12,000.00	-	-	
26	JD	31/05/2011	7006	7006	0	J1	E'ers NI @31 May 2011	1,650.00	0.00 T9	Y	1,650.00	-	-	
27	JD	31/05/2011	7100	7100	0	J1	Rent @31 May 2011	3,750.00	0.00 T9	Y	3,750.00	-	-	
28	JD	31/05/2011	7103	7103	0	J1	Rates @31 May 2011	2,000.00	0.00 T9	Y	2,000.00	-	-	
29	JD	31/05/2011	7102	7102	0	J1	Water @31 May 2011	200.00	0.00 T9	Y	200.00	-	-	
30	JD	31/05/2011	7200	7200	0	J1	Electric @31 May 2011	500.00	0.00 T9	Y	500.00	-	-	
31	JD	31/05/2011	7304	7304	0	J1	Motor Fuel @31 May	1,150.00	0.00 T9	Y	1,150.00	-	-	
32	JD	31/05/2011	8204	8204	0	J1	Insurances @31 May 2011	2,000.00	0.00 T9	Y	2,000.00	-	-	
33	JD	31/05/2011	7502	7502	0	J1	Phone @31 May 2011	1,200.00	0.00 T9	Y	1,200.00	-	-	
34	JD	31/05/2011	7501	7501	0	J1	Postage @31 May 2011	125.00	0.00 T9	Y	125.00	-	-	
35	JD	31/05/2011	7504	7504	0	J1	Stationery @31 May 2011	400.00	0.00 T9	Y	400.00	-	-	
36	JD	31/05/2011	7903	7903	0	J1	Loan Int.@31 May 2011	1,250.00	0.00 T9	Y	1,250.00	-	-	
37	JD	31/05/2011	7901	7901	0	J1	Bk.Chgs.@31 May 2011	60.00	0.00 T9	Y	60.00	-	-	
38	JD	31/05/2011	8000	8000	0	J1	Depcn.@31 May 2011	3,724.00	0.00 T9	Y	3,724.00	-	-	
39	JD	31/05/2011	9998	9998	0	J1	Clear Suspense	514.00	0.00 T9	Y	514.00	-	-	
40	JD	01/06/2011	0030	0030	0	J2	Owner-Computer	680.00	0.00 T9	Y	680.00	-	-	
41	JD	01/06/2011	0050	0050	0	J2	Owner-Estate car	3,500.00	0.00 T9	Y	3,500.00	-	-	
42	JC	01/06/2011	3000	3000	0	J2	Comp.Equip/Car	4,180.00	0.00 T9	Y	4,180.00	-	-	
43	PI	01/06/2011	SURR01	7103	0	101123	Rates June	400.00	0.00 T9	Y	400.00	-	-	
44	PI	02/06/2011	DIRE01	5000	0	2245	Paint, brushes etc	146.20	21.93 T1	N	0.00	N	-	
45	PI	02/06/2011	ADVA01	5000	0	1223	Taps, Pipe fittings	340.00	49.98 T1	Y	389.98	N	-	
46	PC	05/06/2011	DIRE01	5000	0	CR214	Paint returned	30.00	4.50 T1	N	0.00	N	-	
47	SI	06/06/2011	GRE001	4000	0	6724	Cleaning	229.57	34.43 T1	N	0.00	N	-	
48	SI	08/06/2011	JOH001	4000	0	6725	Call out + parts	1,356.52	203.48 T1	N	0.00	N	-	
49	SI	10/06/2011	SUR001	4000	0	6726	Maintenance June	3,583.04	537.46 T1	N	0.00	N	-	
50	BP	01/06/2011	1200	7100	0	136000	Patel Properties	750.00	112.50 T1	Y	862.50	N	N	
51	BP	01/06/2011	1200	2300	0	SO1	Loan Repayment	800.00	0.00 T9	Y	800.00	-	-	N
52	JC	10/06/2011	2300	2300	0	J3	Loan Interest to N/C 7903	250.00	0.00 T9	Y	250.00	-	-	
53	JD	10/06/2011	7903	7903	0	J3	Loan Interest	250.00	0.00 T2	Y	250.00	N	-	
54	PP	11/06/2011	SURR01	1200	0	CT1	Purchase Payment	190.00	0.00 T9	Y	190.00	-	-	N
55	PP	11/06/2011	DIRE01	1200	0	136001	Purchase Payment	454.00	0.00 T9	Y	454.00	-	-	N
56	PP	11/06/2011	ADVA01	1230	0	CP1	Purchase Payment	383.18	0.00 T9	Y	383.18	-	-	
57	PD	11/06/2011	ADVA01	5009	0	CP1	Purchase Discount	6.80	0.00 T9	Y	6.80	-	-	
58	BP	18/06/2011	1200	2210	0	CT2	Nat.Tax Office-May	1,369.00	0.00 T9	Y	1,369.00	-	-	N
59	VP	15/06/2011	1240	7304	0	CCP1	Evans-Diesel	50.00	7.50 T1	Y	57.50	N	R	20/06/2011
60	VP	15/06/2011	1240	7400	0	CCP2	County Car Parks	12.00	1.80 T1	Y	13.80	N	R	20/06/2011
61	VP	16/06/2011	1240	5000	0	CCP3	Russells-Plumbing Supp.	120.00	18.00 T1	Y	138.00	N	R	20/06/2011
62	VP	20/06/2011	1240	7304	0	CCP4	Diesel	60.00	9.00 T1	Y	69.00	N	N	

Audit Trail (Summary)

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
63	VP	20/06/2011	1240	5000	0	CCP5	Russells-Screws/nails etc	26.09	3.91	T1	Y	30.00	N	N	
64	VR	19/06/2011	1240	5000	0	CCR1	Russells>Returns	19.57	2.93	T1	Y	22.50	N	R	20/06/2011
65	PI	16/06/2011	ABCO01	0040	0	13249	Filing Cabinet	148.00	22.20	T1	Y	170.20	N	-	
66	PP	16/06/2011	ABCO01	1240	0	CCP6	Purchase Payment	170.20	0.00	T9	Y	170.20	-	R	20/06/2011
67	JC	17/06/2011	0050	0050	0	J3	Old Transit sold	14,000.00	0.00	T9	Y	14,000.00	-	-	
68	JD	17/06/2011	0051	0051	0	J3	Old Transit sold	3,920.00	0.00	T9	Y	3,920.00	-	-	
69	JD	17/06/2011	8050	8050	0	J3	Old Transit WDV	10,080.00	0.00	T9	Y	10,080.00	-	-	
70	JD	17/06/2011	0050	0050	0	J3	New Transit at Cost	13,500.00	0.00	T1	Y	13,500.00	N	-	
71	JD	17/06/2011	2201	2201	0	J3	New Transit-VAT	2,025.00	0.00	T1	Y	2,025.00	N	-	
72	JD	17/06/2011	7302	7302	0	J3	New Transit RFL	190.00	0.00	T9	Y	190.00	-	-	
73	JC	17/06/2011	8050	8050	0	J3	Old Transit Trade in	8,000.00	0.00	T1	Y	8,000.00	N	-	
74	JC	17/06/2011	2200	2200	0	J3	Old Transit Trade in-VAT	1,200.00	0.00	T1	Y	1,200.00	N	-	
75	JC	17/06/2011	1200	1200	0	J3	Balance-cheque 136002	6,515.00	0.00	T9	Y	6,515.00	-	N	
76	PP	18/06/2011	PREM01	1200	0	DD1	Purchase Payment	1,292.00	0.00	T9	Y	1,292.00	-	N	
77	SR	20/06/2011	SUR001	1200	0	BACS1	Sales Receipt	790.00	0.00	T9	Y	790.00	-	N	
78	SA	20/06/2011	JOH001	1200	0	CANCEL	Payment on Account	1,000.00	0.00	T9	N	0.00	-	N	
79	BP	28/06/2011	1200	7003	0	CT3	Net Salaries June	1,280.66	0.00	T9	Y	1,280.66	-	N	
80	BP	28/06/2011	1200	3001	0	CT4	Drawings	1,000.00	0.00	T9	Y	1,000.00	-	N	
81	JD	28/06/2011	7003	7003	0	J4	Income Tax deducted	402.36	0.00	T9	Y	402.36	-	-	
82	JD	28/06/2011	7003	7003	0	J4	National Insurance	293.20	0.00	T9	Y	293.20	-	-	
83	JD	28/06/2011	7003	7003	0	J4	Union Fees deducted	40.00	0.00	T9	Y	40.00	-	-	
84	JD	28/06/2011	7006	7006	0	J4	Employer's NI June	341.18	0.00	T9	Y	341.18	-	-	
85	JC	28/06/2011	2212	2212	0	J4	Union Fees June	40.00	0.00	T9	Y	40.00	-	-	
86	JC	28/06/2011	2210	2210	0	J4	Total Tax & NICs June	1,036.74	0.00	T9	Y	1,036.74	-	-	
87	JC	28/06/2011	1200	1200	0	DD2	Credit Card Payment	357.00	0.00	T9	Y	357.00	-	N	
88	JD	28/06/2011	1240	1240	0	DD2	Credit Card Payment	357.00	0.00	T9	Y	357.00	-	N	
89	SP	24/06/2011	JOH001	1200	0	CANCEL	Cancelled Cheque	1,000.00	0.00	T9	N	0.00	-	N	
90	JC	30/06/2011	7302	7302	0	PREPAY	New Transit RFL	190.00	0.00	T9	Y	190.00	-	-	
91	JD	30/06/2011	1103	1103	0	PREPAY	New Transit RFL	190.00	0.00	T9	Y	190.00	-	-	
92	JD	30/06/2011	7302	7302	0	PREPAY	New Transit RFL	15.83	0.00	T9	Y	15.83	-	-	
93	JC	30/06/2011	1103	1103	0	PREPAY	New Transit RFL	15.83	0.00	T9	Y	15.83	-	-	
94	JC	30/06/2011	0031	0031	0	DEPREC	Computer Equipment	17.00	0.00	T9	Y	17.00	-	-	
95	JD	30/06/2011	8000	8000	0	DEPREC	Computer Equipment	17.00	0.00	T9	Y	17.00	-	-	
96	JC	30/06/2011	0051	0051	0	DEPREC	Estate Car	64.48	0.00	T9	Y	64.48	-	-	
97	JD	30/06/2011	8000	8000	0	DEPREC	Estate Car	64.48	0.00	T9	Y	64.48	-	-	
98	JC	30/06/2011	0041	0041	0	DEPREC	Filing Cabinet	1.23	0.00	T9	Y	1.23	-	-	
99	JD	30/06/2011	8000	8000	0	DEPREC	Filing Cabinet	1.23	0.00	T9	Y	1.23	-	-	
100	JC	30/06/2011	0051	0051	0	DEPREC	Transit Vans	620.13	0.00	T9	Y	620.13	-	-	
101	JD	30/06/2011	8000	8000	0	DEPREC	Transit Vans	620.13	0.00	T9	Y	620.13	-	-	
102	JC	30/06/2011	0031	0031	0	DEPREC	Office Equipment	20.00	0.00	T9	Y	20.00	-	-	
103	JD	30/06/2011	8000	8000	0	DEPREC	Office Equipment	20.00	0.00	T9	Y	20.00	-	-	
104	JC	30/06/2011	0041	0041	0	DEPREC	Office Furniture	16.67	0.00	T9	Y	16.67	-	-	
105	JD	30/06/2011	8000	8000	0	DEPREC	Office Furniture	16.67	0.00	T9	Y	16.67	-	-	
106	JD	30/06/2011	7502	7502	0	J5	Accrued Phone June	220.00	0.00	T9	Y	220.00	-	-	
107	JD	30/06/2011	7200	7200	0	J5	Accrued Electricity June	90.00	0.00	T9	Y	90.00	-	-	
108	JD	30/06/2011	7102	7102	0	J5	Accrued Water June	30.00	0.00	T9	Y	30.00	-	-	
109	JC	30/06/2011	2109	2109	0	J5	Accrued Utilities June	340.00	0.00	T9	Y	340.00	-	-	
110	JD	30/06/2011	5200	5200	0	J6	Stock at 1 June	1,500.00	0.00	T9	Y	1,500.00	-	-	
111	JC	30/06/2011	5201	5201	0	J6	Stock at 30 June	1,600.00	0.00	T9	Y	1,600.00	-	-	
112	JD	30/06/2011	1001	1001	0	J6	Change in Stock June	100.00	0.00	T9	Y	100.00	-	-	
113	JD	30/06/2011	2200	2200	0	J7	Trf to N/C 2202	1,978.30	0.00	T9	Y	1,978.30	-	-	
114	JC	30/06/2011	2201	2201	0	J7	Trf to N/C 2202	2,267.32	0.00	T9	Y	2,267.32	-	-	
115	JD	30/06/2011	2202	2202	0	J7	Trf from N/C 2200/2201	289.02	0.00	T9	Y	289.02	-	-	

Date: 12/02/2012
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Nominal Activity - Excluding No Transactions

Date From: 01/01/1980
 Date To: 30/06/2011
 Transaction From: 1
 Transaction To: 99,999,999

N/C From:
 N/C To: 99999999

N/C: 0030 Name: Office Equipment Account Balance: 1,880.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
9	JD	31/05/2011	0030	J1	Off.Equip.@31 May 2011	0	T9	1,200.00	1,200.00	-	-	-	
40	JD	01/06/2011	0030	J2	Owner-Computer Equipment	0	T9	680.00	680.00	-	-	-	
									Totals:	1,880.00			
									History Balance:	1,880.00			

N/C: 0031 Name: Office Equipment Depreciation Account Balance: 377.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
10	JC	31/05/2011	0031	J1	OE Depcn.@31 May 2011	0	T9	340.00		340.00	-	-
94	JC	30/06/2011	0031	DEPREC	Computer Equipment	0	T9	17.00		17.00	-	-
102	JC	30/06/2011	0031	DEPREC	Office Equipment	0	T9	20.00		20.00	-	-
									Totals:	377.00		
									History Balance:	377.00		

N/C: 0040 Name: Office Furniture Account Balance: 2,148.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
11	JD	31/05/2011	0040	J1	Off.Furn.@31 May 2011	0	T9	2,000.00	2,000.00	-	-	-
65	PI	16/06/2011	ABCO01	13249	Filing Cabinet	0	T1	148.00	148.00		N	-
									Totals:	2,148.00		
									History Balance:	2,148.00		

N/C: 0041 Name: Office Furniture Depreciation Account Balance: 817.90 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
12	JC	31/05/2011	0041	J1	OF Depcn.@31 May 2011	0	T9	800.00		800.00	-	-
98	JC	30/06/2011	0041	DEPREC	Filing Cabinet	0	T9	1.23		1.23	-	-
104	JC	30/06/2011	0041	DEPREC	Office Furniture	0	T9	16.67		16.67	-	-
									Totals:	817.90		
									History Balance:	817.90		

N/C: 0050 Name: Vehicles Account Balance: 45,000.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
13	JD	31/05/2011	0050	J1	Vehicles @31 May 2011	0	T9	42,000.00	42,000.00	-	-	-
41	JD	01/06/2011	0050	J2	Owner-Estate car	0	T9	3,500.00	3,500.00	-	-	-
67	JC	17/06/2011	0050	J3	Old Transit sold	0	T9	14,000.00		14,000.00	-	-
70	JD	17/06/2011	0050	J3	New Transit at Cost	0	T1	13,500.00	13,500.00		N	-
									Totals:	59,000.00	14,000.00	
									History Balance:	45,000.00		

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Nominal Activity - Excluding No Transactions

N/C: 0051 Name: Vehicles Depreciation Account Balance: 8,524.61 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
14	JC	31/05/2011	0051	J1	Veh.Depcn.@31 May 2011	0	T9	11,760.00		11,760.00	-	-
68	JD	17/06/2011	0051	J3	Old Transit sold	0	T9	3,920.00	3,920.00		-	-
96	JC	30/06/2011	0051	DEPREC	Estate Car	0	T9	64.48		64.48	-	-
100	JC	30/06/2011	0051	DEPREC	Transit Vans	0	T9	620.13		620.13	-	-
Totals:									3,920.00	12,444.61		
History Balance:										8,524.61		

N/C: 1001 Name: Stock Account Balance: 1,600.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
15	JD	31/05/2011	1001	J1	Stock @31 May 2011	0	T9	1,500.00	1,500.00		-	-
112	JD	30/06/2011	1001	J6	Change in Stock June	0	T9	100.00	100.00		-	-
Totals:									1,600.00			
History Balance:									1,600.00			

N/C: 1100 Name: Debtors Control Account Account Balance: 7,984.50 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
5	SI	31/05/2011	GRE001	O/Bal	Opening Balance	0	T9	620.00	620.00		-	-
6	SI	31/05/2011	JOH001	O/Bal	Opening Balance	0	T9	1,420.00	1,420.00		-	-
7	SI	31/05/2011	SUR001	O/Bal	Opening Balance	0	T9	990.00	990.00		-	-
8	SC	31/05/2011	SUR001	PoA	Opening Balance	0	T9	200.00		200.00	-	-
47	SI	06/06/2011	GRE001	6724	Cleaning	0	T1	264.00	264.00		N	-
48	SI	08/06/2011	JOH001	6725	Call out + parts	0	T1	1,560.00	1,560.00		N	-
49	SI	10/06/2011	SUR001	6726	Maintenance June	0	T1	4,120.50	4,120.50		N	-
77	SR	20/06/2011	SUR001	BACS1	Sales Receipt	0	T9	790.00		790.00	-	N
78	SA	20/06/2011	JOH001	CANCEL	Payment on Account	0	T9	1,000.00		1,000.00	-	N
89	SP	24/06/2011	JOH001	CANCEL	Cancelled Cheque	0	T9	1,000.00	1,000.00		-	N
Totals:									9,974.50	1,990.00		
History Balance:									7,984.50			

N/C: 1103 Name: Prepayments Account Balance: 174.17 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
91	JD	30/06/2011	1103	PREPAY	New Transit RFL	0	T9	190.00	190.00		-	-
93	JC	30/06/2011	1103	PREPAY	New Transit RFL	0	T9	15.83		15.83	-	-
Totals:									190.00	15.83		
History Balance:									174.17			

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Nominal Activity - Excluding No Transactions

N/C: 1200 Name: Bank Current Account Account Balance: 15,169.84 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
16	JD	31/05/2011	1200	J1	Bank @31 May 2011	0	T9	28,500.00	28,500.00	-	N	
50	BP	01/06/2011	1200	136000	Patel Properties	0	T1	862.50		862.50	N	N
51	BP	01/06/2011	1200	SO1	Loan Repayment	0	T9	800.00		800.00	-	N
54	PP	11/06/2011	SURR01	CT1	Purchase Payment	0	T9	190.00		190.00	-	N
55	PP	11/06/2011	DIRE01	136001	Purchase Payment	0	T9	454.00		454.00	-	N
58	BP	18/06/2011	1200	CT2	Nat.Tax Office-May T/NICs	0	T9	1,369.00		1,369.00	-	N
75	JC	17/06/2011	1200	J3	Balance-cheque 136002	0	T9	6,515.00		6,515.00	-	N
76	PP	18/06/2011	PREM01	DD1	Purchase Payment	0	T9	1,292.00		1,292.00	-	N
77	SR	20/06/2011	SUR001	BACS1	Sales Receipt	0	T9	790.00	790.00		-	N
78	SA	20/06/2011	JOH001	CANCEL	Payment on Account	0	T9	1,000.00	1,000.00		-	N
79	BP	28/06/2011	1200	CT3	Net Salaries June	0	T9	1,280.66		1,280.66	-	N
80	BP	28/06/2011	1200	CT4	Drawings	0	T9	1,000.00		1,000.00	-	N
87	JC	28/06/2011	1200	DD2	Credit Card Payment	0	T9	357.00		357.00	-	N
89	SP	24/06/2011	JOH001	CANCEL	Cancelled Cheque	0	T9	1,000.00		1,000.00	-	N
Totals:									30,290.00	15,120.16		
History Balance:									15,169.84			

N/C: 1230 Name: Petty Cash Account Balance: 716.82 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
17	JD	31/05/2011	1230	J1	PC @31 May 2011	0	T9	1,100.00	1,100.00		-	-
56	PP	11/06/2011	ADVA01	CP1	Purchase Payment	0	T9	383.18		383.18	-	-
Totals:									1,100.00	383.18		
History Balance:									716.82			

N/C: 1240 Name: Company Credit Card Account Balance: 99.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
59	VP	15/06/2011	1240	CCP1	Evans-Diesel	0	T1	57.50		57.50	N	R
60	VP	15/06/2011	1240	CCP2	County Car Parks	0	T1	13.80		13.80	N	R
61	VP	16/06/2011	1240	CCP3	Russells-Plumbing Supp.	0	T1	138.00		138.00	N	R
62	VP	20/06/2011	1240	CCP4	Diesel	0	T1	69.00		69.00	N	N
63	VP	20/06/2011	1240	CCP5	Russells-Screws/nails etc	0	T1	30.00		30.00	N	N
64	VR	19/06/2011	1240	CCR1	Russells>Returns	0	T1	22.50	22.50		N	R
66	PP	16/06/2011	ABCO01	CCP6	Purchase Payment	0	T9	170.20		170.20	-	R
88	JD	28/06/2011	1240	DD2	Credit Card Payment	0	T9	357.00	357.00		-	N
Totals:									379.50	478.50		
History Balance:									99.00			

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N/C: 2100 Name: Creditors Control Account Account Balance: 913.63 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
1	PC	31/05/2011	SURR01	O/Bal	Opening Balance	0	T9	210.00	210.00		-	-	
2	PI	31/05/2011	ADVA01	O/Bal	Opening Balance	0	T9	780.00		780.00	-	-	
3	PI	31/05/2011	DIRE01	O/Bal	Opening Balance	0	T9	454.00		454.00	-	-	
4	PI	31/05/2011	PREM01	O/Bal	Opening Balance	0	T9	1,292.00		1,292.00	-	-	
43	PI	01/06/2011	SURR01	101123	Rates June	0	T9	400.00		400.00	-	-	
44	PI	02/06/2011	DIRE01	2245	Paint, brushes etc	0	T1	168.13		168.13	N	-	
45	PI	02/06/2011	ADVA01	1223	Taps, Pipe fittings	0	T1	389.98		389.98	N	-	
46	PC	05/06/2011	DIRE01	CR214	Paint returned	0	T1	34.50	34.50		N	-	
54	PP	11/06/2011	SURR01	CT1	Purchase Payment	0	T9	190.00	190.00		-	N	
55	PP	11/06/2011	DIRE01	136001	Purchase Payment	0	T9	454.00	454.00		-	N	
56	PP	11/06/2011	ADVA01	CP1	Purchase Payment	0	T9	383.18	383.18		-	-	
57	PD	11/06/2011	ADVA01	CP1	Purchase Discount	0	T9	6.80	6.80		-	-	
65	PI	16/06/2011	ABCO01	13249	Filing Cabinet	0	T1	170.20		170.20	N	-	
66	PP	16/06/2011	ABCO01	CCP6	Purchase Payment	0	T9	170.20	170.20		-	R	
76	PP	18/06/2011	PREM01	DD1	Purchase Payment	0	T9	1,292.00	1,292.00		-	N	
Totals:									2,740.68		3,654.31		
History Balance:											913.63		

N/C: 2109 Name: Accruals Account Balance: 340.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
109	JC	30/06/2011	2109	J5	Accrued Utilities June	0	T9	340.00		340.00	-	-	
Totals:											340.00		
History Balance:											340.00		

N/C: 2200 Name: Sales Tax Control Account Account Balance: 0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
47	SI	06/06/2011	GRE001	6724	Cleaning	0	T1	34.43		34.43	N	-	
48	SI	08/06/2011	JOH001	6725	Call out + parts	0	T1	203.48		203.48	N	-	
49	SI	10/06/2011	SUR001	6726	Maintenance June	0	T1	537.46		537.46	N	-	
64	VR	19/06/2011	1240	CCR1	Russells>Returns	0	T1	2.93		2.93	N	R	
74	JC	17/06/2011	2200	J3	Old Transit Trade in-VAT	0	T1	1,200.00		1,200.00	N	-	
113	JD	30/06/2011	2200	J7	Trf to N/C 2202	0	T9	1,978.30	1,978.30		-	-	
Totals:									1,978.30		1,978.30		
History Balance:													

N/C: 2201 Name: Purchase Tax Control Account Account Balance: 0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
44	PI	02/06/2011	DIRE01	2245	Paint, brushes etc	0	T1	21.93	21.93		N	-	
45	PI	02/06/2011	ADVA01	1223	Taps, Pipe fittings	0	T1	49.98	49.98		N	-	
46	PC	05/06/2011	DIRE01	CR214	Paint returned	0	T1	4.50		4.50	N	-	
50	BP	01/06/2011	1200	136000	Patel Properties	0	T1	112.50	112.50		N	N	
59	VP	15/06/2011	1240	CCP1	Evans-Diesel	0	T1	7.50	7.50		N	R	
60	VP	15/06/2011	1240	CCP2	County Car Parks	0	T1	1.80	1.80		N	R	
61	VP	16/06/2011	1240	CCP3	Russells-Plumbing Supp.	0	T1	18.00	18.00		N	R	
62	VP	20/06/2011	1240	CCP4	Diesel	0	T1	9.00	9.00		N	N	
63	VP	20/06/2011	1240	CCP5	Russells-Screws/nails etc	0	T1	3.91	3.91		N	N	
65	PI	16/06/2011	ABCO01	13249	Filing Cabinet	0	T1	22.20	22.20		N	-	
71	JD	17/06/2011	2201	J3	New Transit-VAT	0	T1	2,025.00	2,025.00		N	-	
114	JC	30/06/2011	2201	J7	Trf to N/C 2202	0	T9	2,267.32		2,267.32	-	-	
Totals:									2,271.82		2,271.82		
History Balance:													

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N/C: 2202	Name: VAT Liability	Account Balance: 2,310.98 CR
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<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
18	JC	31/05/2011	2202	J1	VAT @31 May 2011	0	T9	2,600.00		2,600.00	-	-
115	JD	30/06/2011	2202	J7	Trf from N/C 2200/2201	0	T9	289.02	289.02		-	-
Totals:									289.02	2,600.00		
History Balance:										2,310.98		

N/C: 2210	Name: Income Tax & NIC Liability	Account Balance: 1,036.74 CR
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<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
19	JC	31/05/2011	2210	J1	IC Tax/NI @31 May 2011	0	T9	1,369.00		1,369.00	-	-
58	BP	18/06/2011	1200	CT2	Nat.Tax Office-May T/NICs	0	T9	1,369.00	1,369.00		-	N
86	JC	28/06/2011	2210	J4	Total Tax & NICs June	0	T9	1,036.74		1,036.74	-	-
Totals:									1,369.00	2,405.74		
History Balance:										1,036.74		

N/C: 2212	Name: Liability to Union	Account Balance: 40.00 CR
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<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
85	JC	28/06/2011	2212	J4	Union Fees June	0	T9	40.00		40.00	-	-
Totals:										40.00		
History Balance:										40.00		

N/C: 2300	Name: Bank Loan	Account Balance: 29,550.00 CR
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<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
20	JC	31/05/2011	2300	J1	Loan @31 May 2011	0	T9	30,100.00		30,100.00	-	-
51	BP	01/06/2011	1200	SO1	Loan Repayment	0	T9	800.00	800.00		-	N
52	JC	10/06/2011	2300	J3	Loan Interest to N/C 7903	0	T9	250.00		250.00	-	-
Totals:									800.00	30,350.00		
History Balance:										29,550.00		

N/C: 3000	Name: Capital	Account Balance: 10,134.00 CR
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<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
21	JC	31/05/2011	3000	J1	Capital @31 May 2011	0	T9	5,954.00		5,954.00	-	-
42	JC	01/06/2011	3000	J2	Comp.Equip/Car	0	T9	4,180.00		4,180.00	-	-
Totals:										10,134.00		
History Balance:										10,134.00		

N/C: 3001	Name: Drawings	Account Balance: 11,000.00 DR
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<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Account</u>	<u>Ref</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
22	JD	31/05/2011	3001	J1	Drawings @31 May 2011	0	T9	10,000.00	10,000.00		-	-
80	BP	28/06/2011	1200	CT4	Drawings	0	T9	1,000.00	1,000.00		-	N
Totals:									11,000.00			
History Balance:										11,000.00		

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N/C: 4000 Name: Sales-Property Maintenance Services Account Balance: 105,169.13 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
23	JC	31/05/2011	4000	J1	Sales @31 May 2011	0	T9	100,000.00		100,000.00	-	-
47	SI	06/06/2011	GRE001	6724	Cleaning	0	T1	229.57		229.57	N	-
48	SI	08/06/2011	JOH001	6725	Call out + parts	0	T1	1,356.52		1,356.52	N	-
49	SI	10/06/2011	SUR001	6726	Maintenance June	0	T1	3,583.04		3,583.04	N	-
Totals:										105,169.13		
History Balance:										105,169.13		

N/C: 5000 Name: Purchases-Materials Account Balance: 36,682.72 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
24	JD	31/05/2011	5000	J1	Purchases @31 May 2011	0	T9	36,100.00	36,100.00		-	-
44	PI	02/06/2011	DIRE01	2245	Paint, brushes etc	0	T1	146.20	146.20		N	-
45	PI	02/06/2011	ADVA01	1223	Taps, Pipe fittings	0	T1	340.00	340.00		N	-
46	PC	05/06/2011	DIRE01	CR214	Paint returned	0	T1	30.00		30.00	N	-
61	VP	16/06/2011	1240	CCP3	Russells-Plumbing Supp.	0	T1	120.00	120.00		N	R
63	VP	20/06/2011	1240	CCP5	Russells-Screws/nails etc	0	T1	26.09	26.09		N	N
64	VR	19/06/2011	1240	CCR1	Russells>Returns	0	T1	19.57		19.57	N	R
Totals:										36,732.29	49.57	
History Balance:										36,682.72		

N/C: 5009 Name: Discounts Taken Account Balance: 6.80 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
57	PD	11/06/2011	ADVA01	CPI	Purchase Discount	0	T9	6.80		6.80	-	-
Totals:										6.80		
History Balance:										6.80		

N/C: 5200 Name: Opening Stock Account Balance: 1,500.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
110	JD	30/06/2011	5200	J6	Stock at 1 June	0	T9	1,500.00	1,500.00		-	-
Totals:										1,500.00		
History Balance:										1,500.00		

N/C: 5201 Name: Closing Stock Account Balance: 1,600.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
111	JC	30/06/2011	5201	J6	Stock at 30 June	0	T9	1,600.00		1,600.00	-	-
Totals:										1,600.00		
History Balance:										1,600.00		

N/C: 7003 Name: Salaries Account Balance: 14,016.22 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
25	JD	31/05/2011	7003	J1	Salaries @31 May 2011	0	T9	12,000.00	12,000.00		-	-
79	BP	28/06/2011	1200	CT3	Net Salaries June	0	T9	1,280.66	1,280.66		-	N
81	JD	28/06/2011	7003	J4	Income Tax deducted	0	T9	402.36	402.36		-	-
82	JD	28/06/2011	7003	J4	National Insurance deducted	0	T9	293.20	293.20		-	-
83	JD	28/06/2011	7003	J4	Union Fees deducted	0	T9	40.00	40.00		-	-
Totals:										14,016.22		
History Balance:										14,016.22		

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N/C: 7006 Name: Employers NIC Account Balance: 1,991.18 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
26	JD	31/05/2011	7006	J1	E'ers NI @31 May 2011	0	T9	1,650.00	1,650.00	-	-	-
84	JD	28/06/2011	7006	J4	Employer's NI June	0	T9	341.18	341.18	-	-	-
Totals:									1,991.18			
History Balance:									1,991.18			

N/C: 7100 Name: Rent Account Balance: 4,500.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
27	JD	31/05/2011	7100	J1	Rent @31 May 2011	0	T9	3,750.00	3,750.00	-	-	-
50	BP	01/06/2011	1200	136000	Patel Properties	0	T1	750.00	750.00		N	N
Totals:									4,500.00			
History Balance:									4,500.00			

N/C: 7102 Name: Water charges Account Balance: 230.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
29	JD	31/05/2011	7102	J1	Water @31 May 2011	0	T9	200.00	200.00	-	-	-
108	JD	30/06/2011	7102	J5	Accrued Water June	0	T9	30.00	30.00	-	-	-
Totals:									230.00			
History Balance:									230.00			

N/C: 7103 Name: Rates Account Balance: 2,400.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
28	JD	31/05/2011	7103	J1	Rates @31 May 2011	0	T9	2,000.00	2,000.00	-	-	-
43	PI	01/06/2011	SURR01	101123	Rates June	0	T9	400.00	400.00	-	-	-
Totals:									2,400.00			
History Balance:									2,400.00			

N/C: 7200 Name: Electricity Account Balance: 590.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
30	JD	31/05/2011	7200	J1	Electric @31 May 2011	0	T9	500.00	500.00	-	-	-
107	JD	30/06/2011	7200	J5	Accrued Electricity June	0	T9	90.00	90.00	-	-	-
Totals:									590.00			
History Balance:									590.00			

N/C: 7302 Name: Licences Account Balance: 15.83 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
72	JD	17/06/2011	7302	J3	New Transit RFL	0	T9	190.00	190.00	-	-	-
90	JC	30/06/2011	7302	PREPAY	New Transit RFL	0	T9	190.00		190.00	-	-
92	JD	30/06/2011	7302	PREPAY	New Transit RFL	0	T9	15.83	15.83	-	-	-
Totals:									205.83		190.00	
History Balance:									15.83			

Date: 12/02/2012
Time: 12:36:57

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Nominal Activity - Excluding No Transactions

N/C:	7304	Name:	Motor Fuel	Account Balance:	1,260.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
31	JD	31/05/2011	7304	J1	Motor Fuel @31 May 2011	0	T9	1,150.00	1,150.00	-	-	
59	VP	15/06/2011	1240	CCP1	Evans-Diesel	0	T1	50.00	50.00		N	R
62	VP	20/06/2011	1240	CCP4	Diesel	0	T1	60.00	60.00		N	N
									Totals:	1,260.00		
									History Balance:	1,260.00		
N/C:	7400	Name:	Travelling	Account Balance:	12.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
60	VP	15/06/2011	1240	CCP2	County Car Parks	0	T1	12.00	12.00		N	R
									Totals:	12.00		
									History Balance:	12.00		
N/C:	7501	Name:	Postage	Account Balance:	125.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
34	JD	31/05/2011	7501	J1	Postage @31 May 2011	0	T9	125.00	125.00	-	-	
									Totals:	125.00		
									History Balance:	125.00		
N/C:	7502	Name:	Telephone	Account Balance:	1,420.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
33	JD	31/05/2011	7502	J1	Phone @31 May 2011	0	T9	1,200.00	1,200.00	-	-	
106	JD	30/06/2011	7502	J5	Accrued Phone June	0	T9	220.00	220.00	-	-	
									Totals:	1,420.00		
									History Balance:	1,420.00		
N/C:	7504	Name:	Stationery	Account Balance:	400.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
35	JD	31/05/2011	7504	J1	Stationery @31 May 2011	0	T9	400.00	400.00	-	-	
									Totals:	400.00		
									History Balance:	400.00		
N/C:	7901	Name:	Bank Charges	Account Balance:	60.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
37	JD	31/05/2011	7901	J1	Bk.Chgs.@31 May 2011	0	T9	60.00	60.00	-	-	
									Totals:	60.00		
									History Balance:	60.00		
N/C:	7903	Name:	Loan Interest Paid	Account Balance:	1,500.00 DR							
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
36	JD	31/05/2011	7903	J1	Loan Int.@31 May 2011	0	T9	1,250.00	1,250.00	-	-	
53	JD	10/06/2011	7903	J3	Loan Interest	0	T2	250.00	250.00		N	-
									Totals:	1,500.00		
									History Balance:	1,500.00		

Date: 12/02/2012
 Time: 12:36:57

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Nominal Activity - Excluding No Transactions

N/C: 8000 Name: Depreciation Account Balance: 4,463.51 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
38	JD	31/05/2011	8000	J1	Depcn.@31 May 2011	0	T9	3,724.00	3,724.00	-	-	
95	JD	30/06/2011	8000	DEPREC	Computer Equipment	0	T9	17.00	17.00	-	-	
97	JD	30/06/2011	8000	DEPREC	Estate Car	0	T9	64.48	64.48	-	-	
99	JD	30/06/2011	8000	DEPREC	Filing Cabinet	0	T9	1.23	1.23	-	-	
101	JD	30/06/2011	8000	DEPREC	Transit Vans	0	T9	620.13	620.13	-	-	
103	JD	30/06/2011	8000	DEPREC	Office Equipment	0	T9	20.00	20.00	-	-	
105	JD	30/06/2011	8000	DEPREC	Office Furniture	0	T9	16.67	16.67	-	-	
Totals:									4,463.51			
History Balance:									4,463.51			

N/C: 8050 Name: Profit/Loss on Asset Disposals Account Balance: 2,080.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
69	JD	17/06/2011	8050	J3	Old Transit WDV	0	T9	10,080.00	10,080.00	-	-	
73	JC	17/06/2011	8050	J3	Old Transit Trade in	0	T1	8,000.00		8,000.00	N	-
Totals:									10,080.00	8,000.00		
History Balance:									2,080.00			

N/C: 8204 Name: Insurance Account Balance: 2,000.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
32	JD	31/05/2011	8204	J1	Insurances @31 May 2011	0	T9	2,000.00	2,000.00	-	-	
Totals:									2,000.00			
History Balance:									2,000.00			

N/C: 9998 Name: Suspense Account Account Balance: 0.00

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
1	PC	31/05/2011	SURR01	O/Bal	Opening Balance	0	T9	210.00		210.00	-	-
2	PI	31/05/2011	ADVA01	O/Bal	Opening Balance	0	T9	780.00	780.00	-	-	
3	PI	31/05/2011	DIRE01	O/Bal	Opening Balance	0	T9	454.00	454.00	-	-	
4	PI	31/05/2011	PREM01	O/Bal	Opening Balance	0	T9	1,292.00	1,292.00	-	-	
5	SI	31/05/2011	GRE001	O/Bal	Opening Balance	0	T9	620.00		620.00	-	-
6	SI	31/05/2011	JOH001	O/Bal	Opening Balance	0	T9	1,420.00		1,420.00	-	-
7	SI	31/05/2011	SUR001	O/Bal	Opening Balance	0	T9	990.00		990.00	-	-
8	SC	31/05/2011	SUR001	PoA	Opening Balance	0	T9	200.00	200.00	-	-	
39	JD	31/05/2011	9998	J1	Clear Suspense	0	T9	514.00	514.00	-	-	
Totals:									3,240.00	3,240.00		
History Balance:												

Date: 06/02/2011

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Customer Address List

Customer From:

Customer To: ZZZZZZZZ

<u>A/C</u>	<u>Name & Address</u>	<u>Contact Name</u>	<u>Telephone</u>	<u>Fax</u>
GRE001	Green Court Management Co. 41 Clarence Street Kingston upon Thames			
JOH001	Johnson & Company Ltd Head Office 10 Walter Square Surbiton			
SUR001	Surrey County Council High Road Kingston upon Thames			

Date: 06/02/2011
Time: 11:51:23

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Customer Activity (Detailed)

Page: 1

Date From: 01/01/1980
Date To: 30/06/2011
Transaction From: 1
Transaction To: 99,999,999
Inc b/fwd transaction: No
Exc later payment: No

Customer From:
Customer To: ZZZZZZZZ
N/C From:
N/C To: 99999999
Dept From: 0
Dept To: 999

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

A/C:		Name:		Green Court Management Co.		Contact:		Tel:					
No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
5	SI	31/05/2011	O/Bal	9998	Opening Balance	0	T9	620.00 *	620.00	620.00		-	-
47	SI	06/06/2011	6724	4000	Cleaning	0	T1	264.00 *	264.00	264.00		N	-
Totals:								<u>884.00</u>	<u>884.00</u>	<u>884.00</u>			
Amount Outstanding					884.00								
Amount Paid this period					0.00								
Credit Limit £					0.00								
Turnover YTD					849.57								

A/C:		Name:		Johnson & Company Ltd		Contact:		Tel:					
No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
6	SI	31/05/2011	O/Bal	9998	Opening Balance	0	T9	1,420.00 *	1,420.00	1,420.00		-	-
48	SI	08/06/2011	6725	4000	Call out + parts	0	T1	1,560.00 *	1,560.00	1,560.00		N	-
78	SA	20/06/2011	CANCEL	1200	Payment on Account	0	T9	1,000.00 *	-1,000.00		1,000.00	-	N
89	SP	24/06/2011	CANCEL	1200	Cancelled Cheque	0	T9	1,000.00	1,000.00	1,000.00		-	N
Totals:								<u>2,980.00</u>	<u>2,980.00</u>	<u>3,980.00</u>	<u>1,000.00</u>		
Amount Outstanding					2,980.00								
Amount Paid this period					0.00								
Credit Limit £					0.00								
Turnover YTD					2,776.52								

A/C:		Name:		Surrey County Council		Contact:		Tel:					
No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
7	SI	31/05/2011	O/Bal	9998	Opening Balance	0	T9	990.00		990.00		-	-
8	SC	31/05/2011	PoA	9998	Opening Balance	0	T9	200.00			200.00	-	-
49	SI	10/06/2011	6726	4000	Maintenance June	0	T1	4,120.50 *	4,120.50	4,120.50		N	-
77	SR	20/06/2011	BACS1	1200	Sales Receipt	0	T9	790.00			790.00	-	N
Totals:								<u>4,120.50</u>	<u>4,120.50</u>	<u>5,110.50</u>	<u>990.00</u>		
Amount Outstanding					4,120.50								
Amount Paid this period					790.00								
Credit Limit £					0.00								
Turnover YTD					4,373.04								

Date: 06/02/2011
 Time: 11:52:19

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Aged Debtors Analysis (Detailed)

Page: 1

Date From: 01/01/1980
 Date To: 30/06/2011
 Include future transactions: No
 Exclude later payments: No

Customer From:
 Customer To: ZZZZZZZZ

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

A/C:	GRE001	Name:	Green Court Management Co.	Contact:		Tel:					
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Balance</u>	<u>Future</u>	<u>Current</u>	<u>Period 1</u>	<u>Period 2</u>	<u>Period 3</u>	<u>Older</u>
5	SI	31/05/2011	O/Bal	Opening Balance	620.00	0.00	0.00	620.00	0.00	0.00	0.00
47	SI	06/06/2011	6724	Cleaning	264.00	0.00	264.00	0.00	0.00	0.00	0.00
Totals:					<u>884.00</u>	<u>0.00</u>	<u>264.00</u>	<u>620.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				849.57							
Credit Limit £				0.00							

A/C:	JOH001	Name:	Johnson & Company Ltd	Contact:		Tel:					
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Balance</u>	<u>Future</u>	<u>Current</u>	<u>Period 1</u>	<u>Period 2</u>	<u>Period 3</u>	<u>Older</u>
6	SI	31/05/2011	O/Bal	Opening Balance	1,420.00	0.00	0.00	1,420.00	0.00	0.00	0.00
48	SI	08/06/2011	6725	Call out + parts	1,560.00	0.00	1,560.00	0.00	0.00	0.00	0.00
78	SA	20/06/2011	CANCEL	Cancelled Cheque	-1,000.00	0.00	-1,000.00	0.00	0.00	0.00	0.00
89	SP	24/06/2011	CANCEL	Cancelled Cheque	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Totals:					<u>2,980.00</u>	<u>0.00</u>	<u>1,560.00</u>	<u>1,420.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				2,776.52							
Credit Limit £				0.00							

A/C:	SUR001	Name:	Surrey County Council	Contact:		Tel:					
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</u>	<u>Balance</u>	<u>Future</u>	<u>Current</u>	<u>Period 1</u>	<u>Period 2</u>	<u>Period 3</u>	<u>Older</u>
49	SI	10/06/2011	6726	Maintenance June	4,120.50	0.00	4,120.50	0.00	0.00	0.00	0.00
Totals:					<u>4,120.50</u>	<u>0.00</u>	<u>4,120.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				4,373.04							
Credit Limit £				0.00							
Grand Totals:					<u>7,984.50</u>	<u>0.00</u>	<u>5,944.50</u>	<u>2,040.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Date: 06/02/2011

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Supplier Address List

Supplier From:

Supplier To: ZZZZZZZZ

<u>A/C</u>	<u>Name</u>	<u>Contact</u>	<u>Telephone</u>	<u>Fax</u>
ABCO01	ABC Office Supplies			
ADVA01	Advance Plumbing Supplies 23 Southgrove Road Ashted Surrey KT10 8JE	Martin Jones		
DIRE01	Direct Home Supplies 10 Moor Road Kingston upon Thames			
PREM01	Premier Electric 10 High Street Surbiton			
SURR01	Surrey County Council High Road Kingston upon Thames Surrey KT1 2PA	Jane Patterson		

Date: 06/02/2011
Time: 11:54:08

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Supplier Activity (Detailed)

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Date From: 01/01/1980
Date To: 30/06/2011
Transaction From: 1
Transaction To: 99,999,999
Inc b/fwd transaction: No
Exc later payment: No

Supplier From:
Supplier To: ZZZZZZZZ
N/C From:
N/C To: 99999999
Dept From: 0
Dept To: 999

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

A/C: ABCO01 Name: ABC Office Supplies

Contact:

Tel:

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
65	PI	16/06/2011	13249	0040	Filing Cabinet	0	T1	170.20	0.00		170.20	N	-
66	PP	16/06/2011	CCP6	1240	Purchase Payment	0	T9	170.20	0.00	170.20		-	R
Totals:								<u>0.00</u>	<u>0.00</u>	<u>170.20</u>	<u>170.20</u>		

Amount Outstanding 0.00
Amount paid this period 170.20
Credit Limit £ 0.00
Turnover YTD 148.00

A/C: ADVA01 Name: Advance Plumbing Supplies

Contact: Martin Jones

Tel:

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
2	PI	31/05/2011	O/Bal	9998	Opening Balance	0	T9	780.00 *	780.00		780.00	-	-
45	PI	02/06/2011	1223	5000	Taps, Pipe fittings	0	T1	389.98	0.00		389.98	N	-
56	PP	11/06/2011	CP1	1230	Purchase Payment	0	T9	383.18	0.00	383.18		-	-
57	PD	11/06/2011	CP1	5009	Purchase Discount	0	T9	6.80	0.00	6.80		-	-
Totals:								<u>780.00</u>	<u>780.00</u>	<u>389.98</u>	<u>1,169.98</u>		

Amount Outstanding 780.00
Amount paid this period 383.18
Credit Limit £ 0.00
Turnover YTD 1,120.00

A/C: DIRE01 Name: Direct Home Supplies

Contact:

Tel:

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
3	PI	31/05/2011	O/Bal	9998	Opening Balance	0	T9	454.00	0.00		454.00	-	-
44	PI	02/06/2011	2245	5000	Paint, brushes etc	0	T1	168.13 *	168.13		168.13	N	-
46	PC	05/06/2011	CR214	5000	Paint returned	0	T1	34.50 *	-34.50	34.50		N	-
55	PP	11/06/2011	136001	1200	Purchase Payment	0	T9	454.00	0.00	454.00		-	N
Totals:								<u>133.63</u>	<u>133.63</u>	<u>488.50</u>	<u>622.13</u>		

Amount Outstanding 133.63
Amount paid this period 454.00
Credit Limit £ 0.00
Turnover YTD 570.20

A/C: PREM01 Name: Premier Electric

Contact:

Tel:

No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
4	PI	31/05/2011	O/Bal	9998	Opening Balance	0	T9	1,292.00	0.00		1,292.00	-	-
76	PP	18/06/2011	DD1	1200	Purchase Payment	0	T9	1,292.00	0.00	1,292.00		-	N
Totals:								<u>0.00</u>	<u>0.00</u>	<u>1,292.00</u>	<u>1,292.00</u>		

Amount Outstanding 0.00
Amount paid this period 1,292.00
Credit Limit £ 0.00
Turnover YTD 1,292.00

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Supplier Activity (Detailed)

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A/C: SURR01 **Name:** Surrey County Council

Contact: Jane Patterson

Tel:

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>N/C</u>	<u>Details</u>	<u>Dept</u>	<u>T/C</u>	<u>Value</u>	<u>O/S</u>	<u>Debit</u>	<u>Credit</u>	<u>V</u>	<u>B</u>
1	PC	31/05/2011	O/Bal	9998	Opening Balance	0	T9	210.00	0.00	210.00		-	-
43	PI	01/06/2011	101123	7103	Rates June	0	T9	400.00	0.00		400.00	-	-
54	PP	11/06/2011	CT1	1200	Purchase Payment	0	T9	190.00	0.00	190.00		-	N
Totals:								<u>0.00</u>	<u>0.00</u>	<u>400.00</u>	<u>400.00</u>		

Amount Outstanding 0.00
Amount paid this period 190.00
Credit Limit £ 0.00
Turnover YTD 190.00

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Aged Creditors Analysis (Detailed)

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Date From: 01/01/1980
 Date To: 30/06/2011

Supplier From:
 Supplier To: ZZZZZZZZ

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: ADVA01		Name: Advance Plumbing Supplies			Contact: Martin Jones			Tel:			
2	PI	31/05/2011	O/Bal	Opening Balance	780.00	0.00	0.00	780.00	0.00	0.00	0.00
Totals:					<u>780.00</u>	<u>0.00</u>	<u>0.00</u>	<u>780.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				1,120.00							
Credit Limit £				0.00							
A/C: DIRE01		Name: Direct Home Supplies			Contact:			Tel:			
44	PI	02/06/2011	2245	Paint, brushes etc	168.13	0.00	168.13	0.00	0.00	0.00	0.00
46	PC	05/06/2011	CR214	Paint returned	-34.50	0.00	-34.50	0.00	0.00	0.00	0.00
Totals:					<u>133.63</u>	<u>0.00</u>	<u>133.63</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				570.20							
Credit Limit £				0.00							
Grand Totals:					<u>913.63</u>	<u>0.00</u>	<u>133.63</u>	<u>780.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Date: 06/02/2011
Time: 11:57:42

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Profit and Loss

From: Month 6, June 2011
To: Month 6, June 2011

Chart of Accounts: Default Layout of Accounts

	<u>Period</u>	<u>Year to Date</u>
Sales		
Sales of Property Maintenance Services	5,169.13	105,169.13
	5,169.13	105,169.13
Purchases		
Opening Stock	1,500.00	1,500.00
Purchases of Materials	575.92	36,675.92
Closing Stock	(1,600.00)	(1,600.00)
	475.92	36,575.92
Direct Expenses		
	0.00	0.00
Gross Profit/(Loss):	4,693.21	68,593.21
Overheads		
Gross Wages	2,357.40	16,007.40
Rent and Rates	1,180.00	7,130.00
Heat, Light and Power	90.00	590.00
Motor Expenses	125.83	1,275.83
Travelling and Entertainment	12.00	12.00
Printing and Stationery	220.00	1,945.00
Bank Charges and Interest	250.00	1,560.00
Depreciation	739.51	4,463.51
Profit/Loss on Disposal of Assets	2,080.00	2,080.00
General Expenses	0.00	2,000.00
	7,054.74	37,063.74
Net Profit/(Loss):	(2,361.53)	31,529.47

Date: 06/02/2011
Time: 11:59:00

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Balance Sheet

Page: 1

From: Month 6, June 2011
To: Month 6, June 2011

Chart of Account: Default Layout of Accounts

	<u>Period</u>	<u>Year to Date</u>	
Fixed Assets			
Office Equipment	643.00	1,503.00	
Furniture and Fixtures	130.10	1,330.10	
Motor Vehicles	6,235.39	36,475.39	
	7,008.49		39,308.49
Current Assets			
Stock	100.00	1,600.00	
Debtors	5,328.67	8,158.67	
Deposits and Cash	(383.18)	716.82	
Bank Account	0.00	15,169.84	
VAT Liability	289.02	0.00	
	5,334.51		25,645.33
Current Liabilities			
Creditors : Short Term	(1,062.37)	1,253.63	
Taxation	(292.26)	1,076.74	
Credit Card (Creditors)	99.00	99.00	
Bank Account	13,330.16	0.00	
VAT Liability	0.00	2,310.98	
	12,074.53		4,740.35
Current Assets less Current Liabilities:	(6,740.02)		20,904.98
Total Assets less Current Liabilities:	268.47		60,213.47
Long Term Liabilities			
Creditors : Long Term	(550.00)	29,550.00	
	(550.00)		29,550.00
Total Assets less Total Liabilities:	818.47		30,663.47
Capital & Reserves			
Owner's Capital	4,180.00	10,134.00	
Owner's Drawings	(1,000.00)	(11,000.00)	
P&L Account	(2,361.53)	31,529.47	
	818.47		30,663.47

Date: 06/02/2011
Time: 12:00:18

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Budget Report

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From: Month 6, June 2011
To: Month 6, June 2011

Chart of Accounts:

Default Layout of Accounts

	<u>Period</u>				<u>Year to Date</u>			
	<u>Actual</u>	<u>Ratio(%)</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Ratio(%)</u>	<u>Budget</u>	<u>Variance</u>
Sales								
Sales of Property Maintenance Services	5,169.13	100.00	20,000.00	(14,830.87)	105,169.13	100.00	120,000.00	(14,830.87)
	5,169.13	100.00	20,000.00	(14,830.87)	105,169.13	100.00	120,000.00	(14,830.87)
Purchases								
Opening Stock	1,500.00	29.02	0.00	1,500.00	1,500.00	1.43	0.00	1,500.00
Purchases of Materials	575.92	11.14	6,666.67	(6,090.75)	36,675.92	34.87	40,000.02	(3,324.10)
Closing Stock	(1,600.00)	(30.95)	0.00	(1,600.00)	(1,600.00)	(1.52)	0.00	(1,600.00)
	475.92	9.21	6,666.67	(6,190.75)	36,575.92	34.78	40,000.02	(3,424.10)
Direct Expenses								
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit/(Loss):	4,693.21	90.79	13,333.33	(8,640.12)	68,593.21	65.22	79,999.98	(11,406.77)
Overheads								
Gross Wages	2,357.40	45.61	2,833.33	(475.93)	16,007.40	15.22	16,999.98	(992.58)
Rent and Rates	1,180.00	22.83	1,191.67	(11.67)	7,130.00	6.78	7,150.02	(20.02)
Heat, Light and Power	90.00	1.74	100.00	(10.00)	590.00	0.56	600.00	(10.00)
Motor Expenses	125.83	2.43	250.00	(124.17)	1,275.83	1.21	1,500.00	(224.17)
Travelling and Entertainment	12.00	0.23	0.00	12.00	12.00	0.01	0.00	12.00
Printing and Stationery	220.00	4.26	375.00	(155.00)	1,945.00	1.85	2,250.00	(305.00)
Bank Charges and Interest	250.00	4.84	258.33	(8.33)	1,560.00	1.48	1,549.98	10.02
Depreciation	739.51	14.31	750.00	(10.49)	4,463.51	4.24	4,500.00	(36.49)
Profit/Loss on Disposal of Assets	2,080.00	40.24	0.00	2,080.00	2,080.00	1.98	0.00	2,080.00
General Expenses	0.00	0.00	416.67	(416.67)	2,000.00	1.90	2,500.02	(500.02)
	7,054.74	136.48	6,175.00	879.74	37,063.74	35.24	37,050.00	13.74
Net Profit/(Loss):	(2,361.53)	(45.69)	7,158.33	(9,519.86)	31,529.47	29.98	42,949.98	(11,420.51)

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Task 25

Calculation of Net Profit margin

$$\begin{array}{r} \text{Net Profit} \\ \hline \text{Sales} \end{array} \frac{31,529.47}{105,169.13} \times 100.00 = \boxed{29.98\%}$$

Calculation of Liquid Ratio (Quick Ratio/Acid Test)

$$\begin{array}{r} \text{Current Assets minus Stock} \\ \hline \text{Current Liabilities} \\ \\ 25,645.33 - 1,600.00 \\ \hline 4740.35 \\ \\ 24,045.33 \\ \hline 4,740.35 \end{array} \quad \boxed{5.0725 : 1}$$

Note to Markers:

It is suggested that flexibility should be applied to these calculations - answers should be accepted provided the candidate has looked intelligently at the P&L and Balance Sheet and correctly made the calculations they have shown.