



EDI

LCCI INTERNATIONAL QUALIFICATIONS

LEVEL 2 AWARD IN COMPUTERISED BOOK-KEEPING SKILLS

ASE20054D18 – WORKED ANSWER/MARKING GUIDE

Date: 14/10/2011
Time: 13:14:36

Southern Garage Services
Bank Report - Reconciled

Page: 1

Date From : 01/02/2011
Date To : 25/02/2011

**** NOTE: All values shown on this report are in the Bank Account's operating Currency ****

| Bank Code : 1200 | | Bank Name : Bank Current Account | | | | | |
|-------------------------|----|---|--------|------------------------|-----------------|-----------------|-----------------|
| No | Tp | Date | Refn | Details | Debit | Credit | Balance |
| | | | | Balance B/Fwd : | 2,690.00 | | 2,690.00 |
| 13 | BP | 17/02/2011 | SO-1 | Insurance | | 75.00 | 2,615.00 |
| 14 | BP | 20/02/2011 | SO-2 | Bank Loan Repayment | | 675.00 | 1,940.00 |
| 24 | BP | 18/02/2011 | BP1 | HM Revenue and Customs | | 920.00 | 1,020.00 |
| 25 | SR | 24/02/2011 | 345997 | Sales Receipt | 278.07 | | 1,298.07 |
| | | | | Bank Balance : | <u>2,968.07</u> | <u>1,670.00</u> | <u>1,298.07</u> |
| | | | | | <u>2,968.07</u> | <u>1,670.00</u> | <u>1,298.07</u> |

End of Report

Date: 14/10/2011
 Time: 13:17:34

Southern Garage Services
Audit Trail (Summary)

Date From: 01/01/1980
 Date To: 31/12/2019
 Transaction From: 1
 Transaction To: 99,999,999
 Dept From: 0
 Dept To: 999
 Exclude Deleted Tran: No

Customer From:
 Customer To: ZZZZZZZZ
 Supplier From:
 Supplier To: ZZZZZZZZ
 N/C From:
 N/C To: 99999999

| No | Type | Date | A/C | N/C | Dept | Ref | Details | Net | Tax | T/C | Pd | Paid | V | B | Bank Rec. Date |
|----|------|------------|--------|------|------|--------------|----------------------------------|-----------|--------|-----|----|-----------|---|---|----------------|
| 1 | JD | 31/01/2011 | 0030 | 0030 | 0 | J1 | Opening balance | 6,000.00 | 0.00 | T9 | Y | 6,000.00 | - | - | |
| 2 | JD | 31/01/2011 | 0040 | 0040 | 0 | J1 | Opening balance | 24,000.00 | 0.00 | T9 | Y | 24,000.00 | - | - | |
| 3 | JD | 31/01/2011 | 0050 | 0050 | 0 | J1 | Opening balance | 19,000.00 | 0.00 | T9 | Y | 19,000.00 | - | - | |
| 4 | JD | 31/01/2011 | 1001 | 1001 | 0 | J1 | Opening balance | 415.00 | 0.00 | T9 | Y | 415.00 | - | - | |
| 5 | JD | 31/01/2011 | 1200 | 1200 | 0 | J1 | Opening balance | 2,690.00 | 0.00 | T9 | Y | 2,690.00 | - | R | 25/02/2011 |
| 6 | JD | 31/01/2011 | 1230 | 1230 | 0 | J1 | Opening balance | 800.00 | 0.00 | T9 | Y | 800.00 | - | - | |
| 7 | JC | 31/01/2011 | 2210 | 2210 | 0 | J1 | Opening balance | 920.00 | 0.00 | T9 | Y | 920.00 | - | - | |
| 8 | JC | 31/01/2011 | 3000 | 3000 | 0 | J1 | Opening balance | 18,185.00 | 0.00 | T9 | Y | 18,185.00 | - | - | |
| 9 | JD | 31/01/2011 | 3050 | 3050 | 0 | J1 | Opening balance | 1,000.00 | 0.00 | T9 | Y | 1,000.00 | - | - | |
| 10 | JC | 31/01/2011 | 2300 | 2300 | 0 | J1 | Opening balance | 30,000.00 | 0.00 | T9 | Y | 30,000.00 | - | - | |
| 11 | JC | 31/01/2011 | 4000 | 4000 | 0 | J1 | Opening balance | 7,200.00 | 0.00 | T9 | Y | 7,200.00 | - | - | |
| 12 | JD | 31/01/2011 | 5000 | 5000 | 0 | J1 | Opening balance | 2,400.00 | 0.00 | T9 | Y | 2,400.00 | - | - | |
| 13 | BP | 17/02/2011 | 1200 | 8204 | 0 | SO-1 | Insurance | 75.00 | 0.00 | T2 | Y | 75.00 | N | R | 25/02/2011 |
| 14 | BP | 20/02/2011 | 1200 | 2300 | 0 | SO-2 | Bank Loan Repayment | 675.00 | 0.00 | T9 | Y | 675.00 | - | R | 25/02/2011 |
| 15 | PI | 01/02/2011 | CONN01 | 7550 | 0 | 6321 | Telephone bill | 1,180.00 | 177.00 | T1 | Y | 1,357.00 | N | - | |
| 16 | PI | 01/02/2011 | MCCL01 | 7100 | 0 | 100045 | Rent | 1,200.00 | 180.00 | T1 | Y | 1,380.00 | N | - | |
| 17 | PI | 14/02/2011 | PEST01 | 7803 | 0 | B776 | Rent of floor mats - February | 175.00 | 26.25 | T1 | N | 0.00 | N | - | |
| 18 | SI | 08/02/2011 | TAS001 | 4000 | 0 | 673 | Spark plugs, oil | 270.00 | 40.50 | T1 | Y | 310.50 | N | - | |
| 19 | SI | 08/02/2011 | STA001 | 4000 | 0 | 674 | Oil | 119.00 | 17.85 | T1 | Y | 136.85 | N | - | |
| 20 | SC | 12/02/2011 | TAS001 | 4000 | 0 | 113 | Spark plugs - no longer required | 28.20 | 4.23 | T1 | Y | 32.43 | N | - | |
| 21 | CP | 16/02/2011 | 1230 | 7502 | 0 | 33 | Envelopes | 12.60 | 1.89 | T1 | Y | 14.49 | N | - | |
| 22 | CP | 18/02/2011 | 1230 | 7501 | 0 | 34 | Postage Stamps | 40.00 | 0.00 | T2 | Y | 40.00 | N | - | |
| 23 | CP | 18/02/2011 | 1230 | 8205 | 0 | 35 | Coffee and sugar | 9.50 | 0.00 | T0 | Y | 9.50 | N | - | |
| 24 | BP | 18/02/2011 | 1200 | 2210 | 0 | BP1 | HM Revenue and Customs | 920.00 | 0.00 | T9 | Y | 920.00 | - | R | 25/02/2011 |
| 25 | SR | 24/02/2011 | TAS001 | 1200 | 0 | 345997 | Sales Receipt | 278.07 | 0.00 | T9 | Y | 278.07 | - | R | 25/02/2011 |
| 26 | PP | 26/02/2011 | MCCL01 | 1200 | 0 | 100075 | Purchase Payment | 1,380.00 | 0.00 | T9 | Y | 1,380.00 | - | N | |
| 27 | PP | 27/02/2011 | CONN01 | 1200 | 0 | Direct debit | Purchase Payment | 1,357.00 | 0.00 | T9 | Y | 1,357.00 | - | N | |
| 28 | JD | 27/02/2011 | 7000 | 7000 | 0 | J2 | February salaries - net | 1,389.66 | 0.00 | T9 | Y | 1,389.66 | - | - | |
| 29 | JD | 27/02/2011 | 7000 | 7000 | 0 | J2 | February salaries - tax | 404.36 | 0.00 | T9 | Y | 404.36 | - | - | |
| 30 | JD | 27/02/2011 | 7000 | 7000 | 0 | J2 | February salaries - national | 290.20 | 0.00 | T9 | Y | 290.20 | - | - | |

Date: 14/10/2011

Time: 13:17:34

Southern Garage Services

Page: 2

Audit Trail (Summary)

| <u>No</u> | <u>Type</u> | <u>Date</u> | <u>A/C</u> | <u>N/C</u> | <u>Dept</u> | <u>Ref</u> | <u>Details</u> | <u>Net</u> | <u>Tax</u> | <u>T/C</u> | <u>Pd</u> | <u>Paid</u> | <u>V</u> | <u>B</u> | <u>Bank Rec. Date</u> |
|-----------|-------------|-------------|------------|------------|-------------|------------|--------------------------------|------------|------------|------------|-----------|-------------|----------|----------|-----------------------|
| 31 | JD | 27/02/2011 | 7006 | 7006 | 0 | J2 | February salaries | 337.68 | 0.00 | T9 | Y | 337.68 | - | - | |
| 32 | JC | 27/02/2011 | 1200 | 1200 | 0 | J2 | February salaries | 1,389.66 | 0.00 | T9 | Y | 1,389.66 | - | N | |
| 33 | JC | 27/02/2011 | 2210 | 2210 | 0 | J2 | February salaries | 1,032.24 | 0.00 | T9 | Y | 1,032.24 | - | - | |
| 34 | BR | 28/02/2011 | 1200 | 3000 | 0 | BR1 | Capital introduced | 5,000.00 | 0.00 | T9 | Y | 5,000.00 | - | N | |
| 35 | JD | 28/02/2011 | 5002 | 5002 | 0 | J3 | Reallocate tran 21 - packaging | 12.60 | 0.00 | T9 | Y | 12.60 | - | - | |
| 36 | JC | 28/02/2011 | 7502 | 7502 | 0 | J3 | Reallocate tran 21 - packaging | 12.60 | 0.00 | T9 | Y | 12.60 | - | - | |
| 37 | SC | 28/02/2011 | STA001 | 8100 | 0 | BADDBT | Bad Debt Write Off | 136.85 | 0.00 | T9 | Y | 136.85 | - | - | |

End of Report

Date: 14/10/2011
Time: 13:18:03

Southern Garage Services
Period Trial Balance

Page: 1

To Period: Month 2, February 2011

| <u>N/C</u> | <u>Name</u> | <u>Debit</u> | <u>Credit</u> |
|------------|---|------------------|------------------|
| 0030 | Office Equipment | 6,000.00 | |
| 0040 | Garage Equipment | 24,000.00 | |
| 0050 | Motor Vehicles | 19,000.00 | |
| 1001 | Stock | 415.00 | |
| 1200 | Bank Current Account | 2,171.41 | |
| 1230 | Petty Cash | 736.01 | |
| 2100 | Creditors Control Account | | 201.25 |
| 2200 | Sales Tax Control Account | | 54.12 |
| 2201 | Purchase Tax Control Account | 385.14 | |
| 2210 | Income Tax & National Insurance Liability | | 1,032.24 |
| 2300 | Loans | | 29,325.00 |
| 3000 | Capital | | 23,185.00 |
| 3050 | Drawings | 1,000.00 | |
| 4000 | Sales - Motor Parts | | 7,560.80 |
| 5000 | Purchases - Motor Parts | 2,400.00 | |
| 5002 | Miscellaneous Purchases | 12.60 | |
| 7000 | Staff Salaries | 2,084.22 | |
| 7006 | Employer's National Insurance | 337.68 | |
| 7100 | Rent | 1,200.00 | |
| 7501 | Postage | 40.00 | |
| 7550 | Telephone | 1,180.00 | |
| 7803 | Premises Expenses | 175.00 | |
| 8100 | Bad Debt Write Off | 136.85 | |
| 8204 | Insurances | 75.00 | |
| 8205 | Refreshments | 9.50 | |
| | Totals: | <u>61,358.41</u> | <u>61,358.41</u> |

End of Report

Date: 19/01/2012
 Time: 19:10:14

Southern Garage Services
Nominal Activity - Excluding No Transactions

Page: 1

Date From: 01/01/1980
 Date To: 28/02/2011
 Transaction From: 1
 Transaction To: 99,999,999

N/C From:
 N/C To: 99999999

| N/C: | | 0030 | | Name: Office Equipment | | Account Balance: | | 6,000.00 DR | | | | | |
|-----------|-------------|-------------|----------------|-------------------------------|----------------------------------|------------------|------------|--------------|-------------------------|---------------|----------|----------|--|
| <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> | |
| 1 | JD | 31/01/2011 | 0030 | J1 | Opening balance | 0 | T9 | 6,000.00 | 6,000.00 | - | - | | |
| | | | | | | | | | Totals: | 6,000.00 | | | |
| | | | | | | | | | History Balance: | 6,000.00 | | | |
| N/C: | | 0040 | | Name: Garage Equipment | | Account Balance: | | 24,000.00 DR | | | | | |
| 2 | JD | 31/01/2011 | 0040 | J1 | Opening balance | 0 | T9 | 24,000.00 | 24,000.00 | - | - | | |
| | | | | | | | | | Totals: | 24,000.00 | | | |
| | | | | | | | | | History Balance: | 24,000.00 | | | |
| N/C: | | 0050 | | Name: Motor Vehicles | | Account Balance: | | 19,000.00 DR | | | | | |
| 3 | JD | 31/01/2011 | 0050 | J1 | Opening balance | 0 | T9 | 19,000.00 | 19,000.00 | - | - | | |
| | | | | | | | | | Totals: | 19,000.00 | | | |
| | | | | | | | | | History Balance: | 19,000.00 | | | |
| N/C: | | 1001 | | Name: Stock | | Account Balance: | | 415.00 DR | | | | | |
| 4 | JD | 31/01/2011 | 1001 | J1 | Opening balance | 0 | T9 | 415.00 | 415.00 | - | - | | |
| | | | | | | | | | Totals: | 415.00 | | | |
| | | | | | | | | | History Balance: | 415.00 | | | |
| N/C: | | 1100 | | Name: Debtors Control Account | | Account Balance: | | 0.00 | | | | | |
| 18 | SI | 08/02/2011 | TAS001 | 673 | Spark plugs, oil | 0 | T1 | 310.50 | 310.50 | | N | - | |
| 19 | SI | 08/02/2011 | STA001 | 674 | Oil | 0 | T1 | 136.85 | 136.85 | | N | - | |
| 20 | SC | 12/02/2011 | TAS001 | 113 | Spark plugs - no longer required | 0 | T1 | 32.43 | | 32.43 | N | - | |
| 25 | SR | 24/02/2011 | TAS001 | 345997 | Sales Receipt | 0 | T9 | 278.07 | | 278.07 | - | R | |
| 37 | SC | 28/02/2011 | STA001 | BADDBT | Bad Debt Write Off | 0 | T9 | 136.85 | | 136.85 | - | - | |
| | | | | | | | | | Totals: | 447.35 | 447.35 | | |
| | | | | | | | | | History Balance: | | | | |

Date: 19/01/2012
 Time: 19:10:14

Southern Garage Services

Page: 2

Nominal Activity - Excluding No Transactions

N/C: 1200 Name: Bank Current Account Account Balance: 2,171.41 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B | |
|-------------------------|------|------------|---------|--------------|------------------------|------|-----|----------|----------|----------|----------|---|--|
| 5 | JD | 31/01/2011 | 1200 | J1 | Opening balance | 0 | T9 | 2,690.00 | 2,690.00 | | - | R | |
| 13 | BP | 17/02/2011 | 1200 | SO-1 | Insurance | 0 | T2 | 75.00 | | 75.00 | N | R | |
| 14 | BP | 20/02/2011 | 1200 | SO-2 | Bank Loan Repayment | 0 | T9 | 675.00 | | 675.00 | - | R | |
| 24 | BP | 18/02/2011 | 1200 | BP1 | HM Revenue and Customs | 0 | T9 | 920.00 | | 920.00 | - | R | |
| 25 | SR | 24/02/2011 | TAS001 | 345997 | Sales Receipt | 0 | T9 | 278.07 | 278.07 | | - | R | |
| 26 | PP | 26/02/2011 | MCCL01 | 100075 | Purchase Payment | 0 | T9 | 1,380.00 | | 1,380.00 | - | N | |
| 27 | PP | 27/02/2011 | CONN01 | Direct debit | Purchase Payment | 0 | T9 | 1,357.00 | | 1,357.00 | - | N | |
| 32 | JC | 27/02/2011 | 1200 | J2 | February salaries | 0 | T9 | 1,389.66 | | 1,389.66 | - | N | |
| 34 | BR | 28/02/2011 | 1200 | BR1 | Capital introduced | 0 | T9 | 5,000.00 | 5,000.00 | | - | N | |
| Totals: | | | | | | | | | 7,968.07 | | 5,796.66 | | |
| History Balance: | | | | | | | | | | | 2,171.41 | | |

N/C: 1230 Name: Petty Cash Account Balance: 736.01 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B | |
|-------------------------|------|------------|---------|-----|------------------|------|-----|--------|--------|--------|--------|---|--|
| 6 | JD | 31/01/2011 | 1230 | J1 | Opening balance | 0 | T9 | 800.00 | 800.00 | | - | - | |
| 21 | CP | 16/02/2011 | 1230 | 33 | Envelopes | 0 | T1 | 14.49 | | 14.49 | N | - | |
| 22 | CP | 18/02/2011 | 1230 | 34 | Postage Stamps | 0 | T2 | 40.00 | | 40.00 | N | - | |
| 23 | CP | 18/02/2011 | 1230 | 35 | Coffee and sugar | 0 | T0 | 9.50 | | 9.50 | N | - | |
| Totals: | | | | | | | | | 800.00 | | 63.99 | | |
| History Balance: | | | | | | | | | | | 736.01 | | |

N/C: 2100 Name: Creditors Control Account Account Balance: 201.25 CR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B | |
|-------------------------|------|------------|---------|--------------|-------------------------------|------|-----|----------|----------|----------|----------|---|--|
| 15 | PI | 01/02/2011 | CONN01 | 6321 | Telephone bill | 0 | T1 | 1,357.00 | | 1,357.00 | N | - | |
| 16 | PI | 01/02/2011 | MCCL01 | 100045 | Rent | 0 | T1 | 1,380.00 | | 1,380.00 | N | - | |
| 17 | PI | 14/02/2011 | PEST01 | B776 | Rent of floor mats - February | 0 | T1 | 201.25 | | 201.25 | N | - | |
| 26 | PP | 26/02/2011 | MCCL01 | 100075 | Purchase Payment | 0 | T9 | 1,380.00 | 1,380.00 | | - | N | |
| 27 | PP | 27/02/2011 | CONN01 | Direct debit | Purchase Payment | 0 | T9 | 1,357.00 | 1,357.00 | | - | N | |
| Totals: | | | | | | | | | 2,737.00 | | 2,938.25 | | |
| History Balance: | | | | | | | | | | | 201.25 | | |

N/C: 2200 Name: Sales Tax Control Account Account Balance: 54.12 CR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B | |
|-------------------------|------|------------|---------|-----|----------------------------------|------|-----|-------|-------|--------|-------|---|--|
| 18 | SI | 08/02/2011 | TAS001 | 673 | Spark plugs, oil | 0 | T1 | 40.50 | | 40.50 | N | - | |
| 19 | SI | 08/02/2011 | STA001 | 674 | Oil | 0 | T1 | 17.85 | | 17.85 | N | - | |
| 20 | SC | 12/02/2011 | TAS001 | 113 | Spark plugs - no longer required | 0 | T1 | 4.23 | 4.23 | | N | - | |
| Totals: | | | | | | | | | 4.23 | | 58.35 | | |
| History Balance: | | | | | | | | | | | 54.12 | | |

N/C: 2201 Name: Purchase Tax Control Account Account Balance: 385.14 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B | |
|-------------------------|------|------------|---------|--------|-------------------------------|------|-----|--------|--------|--------|--------|---|--|
| 15 | PI | 01/02/2011 | CONN01 | 6321 | Telephone bill | 0 | T1 | 177.00 | 177.00 | | N | - | |
| 16 | PI | 01/02/2011 | MCCL01 | 100045 | Rent | 0 | T1 | 180.00 | 180.00 | | N | - | |
| 17 | PI | 14/02/2011 | PEST01 | B776 | Rent of floor mats - February | 0 | T1 | 26.25 | 26.25 | | N | - | |
| 21 | CP | 16/02/2011 | 1230 | 33 | Envelopes | 0 | T1 | 1.89 | 1.89 | | N | - | |
| Totals: | | | | | | | | | 385.14 | | | | |
| History Balance: | | | | | | | | | | | 385.14 | | |

Date: 19/01/2012
Time: 19:10:14

Southern Garage Services
Nominal Activity - Excluding No Transactions

Page: 3

N/C: 2210 Name: Income Tax & National Insurance Liability Account Balance: 1,032.24 CR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|-----|------------------------|------|-----|----------|--------|----------|----------|---|
| 7 | JC | 31/01/2011 | 2210 | J1 | Opening balance | 0 | T9 | 920.00 | | 920.00 | - | - |
| 24 | BP | 18/02/2011 | 1200 | BP1 | HM Revenue and Customs | 0 | T9 | 920.00 | 920.00 | | - | R |
| 33 | JC | 27/02/2011 | 2210 | J2 | February salaries | 0 | T9 | 1,032.24 | | 1,032.24 | - | - |
| Totals: | | | | | | | | | 920.00 | | 1,952.24 | |
| History Balance: | | | | | | | | | | | 1,032.24 | |

N/C: 2300 Name: Loans Account Balance: 29,325.00 CR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|------|---------------------|------|-----|-----------|--------|-----------|-----------|---|
| 10 | JC | 31/01/2011 | 2300 | J1 | Opening balance | 0 | T9 | 30,000.00 | | 30,000.00 | - | - |
| 14 | BP | 20/02/2011 | 1200 | SO-2 | Bank Loan Repayment | 0 | T9 | 675.00 | 675.00 | | - | R |
| Totals: | | | | | | | | | 675.00 | | 30,000.00 | |
| History Balance: | | | | | | | | | | | 29,325.00 | |

N/C: 3000 Name: Capital Account Balance: 23,185.00 CR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|-----|--------------------|------|-----|-----------|-------|-----------|-----------|---|
| 8 | JC | 31/01/2011 | 3000 | J1 | Opening balance | 0 | T9 | 18,185.00 | | 18,185.00 | - | - |
| 34 | BR | 28/02/2011 | 1200 | BR1 | Capital introduced | 0 | T9 | 5,000.00 | | 5,000.00 | - | N |
| Totals: | | | | | | | | | | | 23,185.00 | |
| History Balance: | | | | | | | | | | | 23,185.00 | |

N/C: 3050 Name: Drawings Account Balance: 1,000.00 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|-----|-----------------|------|-----|----------|----------|--------|---|---|
| 9 | JD | 31/01/2011 | 3050 | J1 | Opening balance | 0 | T9 | 1,000.00 | 1,000.00 | | - | - |
| Totals: | | | | | | | | | 1,000.00 | | | |
| History Balance: | | | | | | | | | 1,000.00 | | | |

N/C: 4000 Name: Sales - Motor Parts Account Balance: 7,560.80 CR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|-----|----------------------------------|------|-----|----------|-------|----------|----------|---|
| 11 | JC | 31/01/2011 | 4000 | J1 | Opening balance | 0 | T9 | 7,200.00 | | 7,200.00 | - | - |
| 18 | SI | 08/02/2011 | TAS001 | 673 | Spark plugs, oil | 0 | T1 | 270.00 | | 270.00 | N | - |
| 19 | SI | 08/02/2011 | STA001 | 674 | Oil | 0 | T1 | 119.00 | | 119.00 | N | - |
| 20 | SC | 12/02/2011 | TAS001 | 113 | Spark plugs - no longer required | 0 | T1 | 28.20 | 28.20 | | N | - |
| Totals: | | | | | | | | | 28.20 | | 7,589.00 | |
| History Balance: | | | | | | | | | | | 7,560.80 | |

N/C: 5000 Name: Purchases - Motor Parts Account Balance: 2,400.00 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|-----|-----------------|------|-----|----------|----------|--------|---|---|
| 12 | JD | 31/01/2011 | 5000 | J1 | Opening balance | 0 | T9 | 2,400.00 | 2,400.00 | | - | - |
| Totals: | | | | | | | | | 2,400.00 | | | |
| History Balance: | | | | | | | | | 2,400.00 | | | |

N/C: 5002 Name: Miscellaneous Purchases Account Balance: 12.60 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|-------------------------|------|------------|---------|-----|------------------------------------|------|-----|-------|-------|--------|---|---|
| 35 | JD | 28/02/2011 | 5002 | J3 | Reallocate tran 21 - packaging for | 0 | T9 | 12.60 | 12.60 | | - | - |
| Totals: | | | | | | | | | 12.60 | | | |
| History Balance: | | | | | | | | | 12.60 | | | |

Date: 19/01/2012
 Time: 19:10:14

Southern Garage Services

Page: 4

Nominal Activity - Excluding No Transactions

N/C: 7000 Name: Staff Salaries Account Balance: 2,084.22 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|-----|------------------------------|------|-----|----------|------------------|----------|---|---|
| 28 | JD | 27/02/2011 | 7000 | J2 | February salaries - net | 0 | T9 | 1,389.66 | 1,389.66 | - | - | |
| 29 | JD | 27/02/2011 | 7000 | J2 | February salaries - tax | 0 | T9 | 404.36 | 404.36 | - | - | |
| 30 | JD | 27/02/2011 | 7000 | J2 | February salaries - national | 0 | T9 | 290.20 | 290.20 | - | - | |
| | | | | | | | | | Totals: | 2,084.22 | | |
| | | | | | | | | | History Balance: | 2,084.22 | | |

N/C: 7006 Name: Employer's National Insurance Account Balance: 337.68 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|-----|-------------------|------|-----|--------|------------------|--------|---|---|
| 31 | JD | 27/02/2011 | 7006 | J2 | February salaries | 0 | T9 | 337.68 | 337.68 | - | - | |
| | | | | | | | | | Totals: | 337.68 | | |
| | | | | | | | | | History Balance: | 337.68 | | |

N/C: 7100 Name: Rent Account Balance: 1,200.00 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|--------|---------|------|-----|----------|------------------|----------|---|---|
| 16 | PI | 01/02/2011 | MCCL01 | 100045 | Rent | 0 | T1 | 1,200.00 | 1,200.00 | | N | - |
| | | | | | | | | | Totals: | 1,200.00 | | |
| | | | | | | | | | History Balance: | 1,200.00 | | |

N/C: 7501 Name: Postage Account Balance: 40.00 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|-----|----------------|------|-----|-------|------------------|--------|---|---|
| 22 | CP | 18/02/2011 | 1230 | 34 | Postage Stamps | 0 | T2 | 40.00 | 40.00 | | N | - |
| | | | | | | | | | Totals: | 40.00 | | |
| | | | | | | | | | History Balance: | 40.00 | | |

N/C: 7502 Name: Office Stationery Account Balance: 0.00

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|-----|------------------------------------|------|-----|-------|------------------|--------|-------|---|
| 21 | CP | 16/02/2011 | 1230 | 33 | Envelopes | 0 | T1 | 12.60 | 12.60 | | N | - |
| 36 | JC | 28/02/2011 | 7502 | J3 | Reallocate tran 21 - packaging for | 0 | T9 | 12.60 | | 12.60 | - | - |
| | | | | | | | | | Totals: | 12.60 | 12.60 | |
| | | | | | | | | | History Balance: | | | |

N/C: 7550 Name: Telephone Account Balance: 1,180.00 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|------|----------------|------|-----|----------|------------------|----------|---|---|
| 15 | PI | 01/02/2011 | CONN01 | 6321 | Telephone bill | 0 | T1 | 1,180.00 | 1,180.00 | | N | - |
| | | | | | | | | | Totals: | 1,180.00 | | |
| | | | | | | | | | History Balance: | 1,180.00 | | |

N/C: 7803 Name: Premises Expenses Account Balance: 175.00 DR

| No | Type | Date | Account | Ref | Details | Dept | T/C | Value | Debit | Credit | V | B |
|----|------|------------|---------|------|-------------------------------|------|-----|--------|------------------|--------|---|---|
| 17 | PI | 14/02/2011 | PEST01 | B776 | Rent of floor mats - February | 0 | T1 | 175.00 | 175.00 | | N | - |
| | | | | | | | | | Totals: | 175.00 | | |
| | | | | | | | | | History Balance: | 175.00 | | |

Date: 19/01/2012
 Time: 19:10:14

Southern Garage Services
Nominal Activity - Excluding No Transactions

Page: 5

N/C: 8100 Name: Bad Debt Write Off Account Balance: 136.85 DR

| <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> |
|-------------------------|-------------|-------------|----------------|------------|--------------------|-------------|------------|--------------|--------------|---------------|----------|----------|
| 37 | SC | 28/02/2011 | STA001 | BADDBT | Bad Debt Write Off | 0 | T9 | 136.85 | 136.85 | - | - | |
| Totals: | | | | | | | | | 136.85 | | | |
| History Balance: | | | | | | | | | 136.85 | | | |

N/C: 8204 Name: Insurances Account Balance: 75.00 DR

| <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> |
|-------------------------|-------------|-------------|----------------|------------|----------------|-------------|------------|--------------|--------------|---------------|----------|----------|
| 13 | BP | 17/02/2011 | 1200 | SO-1 | Insurance | 0 | T2 | 75.00 | 75.00 | | N | R |
| Totals: | | | | | | | | | 75.00 | | | |
| History Balance: | | | | | | | | | 75.00 | | | |

N/C: 8205 Name: Refreshments Account Balance: 9.50 DR

| <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> |
|-------------------------|-------------|-------------|----------------|------------|------------------|-------------|------------|--------------|--------------|---------------|----------|----------|
| 23 | CP | 18/02/2011 | 1230 | 35 | Coffee and sugar | 0 | T0 | 9.50 | 9.50 | | N | - |
| Totals: | | | | | | | | | 9.50 | | | |
| History Balance: | | | | | | | | | 9.50 | | | |

End of Report

Date: 14/10/2011
 Time: 14:12:39

Southern Garage Services
Customer Activity (Detailed)

Page: 1

Date From: 01/01/1980
 Date To: 28/02/2011
 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: | | Starlight Motor Services | | | | Contact: | | Tel: | | | |
|--------------------------------|------|------------|--------|--------------------------|--------------------|--------|-----|-------------|-------------|---------------|---------------|---|---|
| No | Type | Date | Ref | N/C | Details | Dept | T/C | Value | O/S | Debit | Credit | V | B |
| 19 | SI | 08/02/2011 | 674 | 4000 | Oil | 0 | T1 | 136.85 | | 136.85 | | N | - |
| 37 | SC | 28/02/2011 | BADDBT | 8100 | Bad Debt Write Off | 0 | T9 | 136.85 | | | 136.85 | - | - |
| Totals: | | | | | | | | <u>0.00</u> | <u>0.00</u> | <u>136.85</u> | <u>136.85</u> | | |
| Amount Outstanding | | | | | | 0.00 | | | | | | | |
| Amount Paid this period | | | | | | 0.00 | | | | | | | |
| Credit Limit £ | | | | | | 0.00 | | | | | | | |
| Turnover YTD | | | | | | 119.00 | | | | | | | |

| A/C: | | Name: | | Taskers Garage Ltd | | | | Contact: | | Tel: | | | |
|--------------------------------|------|------------|--------|--------------------|----------------------------------|--------|-----|-------------|-------------|---------------|---------------|---|---|
| No | Type | Date | Ref | N/C | Details | Dept | T/C | Value | O/S | Debit | Credit | V | B |
| 18 | SI | 08/02/2011 | 673 | 4000 | Spark plugs, oil | 0 | T1 | 310.50 | | 310.50 | | N | - |
| 20 | SC | 12/02/2011 | 113 | 4000 | Spark plugs - no longer required | 0 | T1 | 32.43 | | | 32.43 | N | - |
| 25 | SR | 24/02/2011 | 345997 | 1200 | Sales Receipt | 0 | T9 | 278.07 | | | 278.07 | - | R |
| Totals: | | | | | | | | <u>0.00</u> | <u>0.00</u> | <u>310.50</u> | <u>310.50</u> | | |
| Amount Outstanding | | | | | | 0.00 | | | | | | | |
| Amount Paid this period | | | | | | 278.07 | | | | | | | |
| Credit Limit £ | | | | | | 0.00 | | | | | | | |
| Turnover YTD | | | | | | 241.80 | | | | | | | |

End of Report

Date: 14/10/2011

Time: 14:13:28

Southern Garage Services

Page: 1

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> |
|------------|---|---------------------|------------------|------------|
| STA001 | Starlight Motor Services 44 Edwards Street London | | | |
| TAS001 | Taskers Garage Ltd 178 Derby Boulevard London | | | |

End of Report

Date: 14/10/2011
 Time: 13:20:14

Southern Garage Services
Supplier Activity (Detailed)

Page: 1

Date From: 01/01/1980
 Date To: 28/02/2011
 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: CONN01 Name: Connectafone Plc

Contact:

Tel:

| No | Type | Date | Ref | N/C | Details | Dept | T/C | Value | O/S | Debit | Credit | V | B |
|----------------|------|------------|--------------|------|------------------|------|-----|-------------|-------------|-----------------|-----------------|---|---|
| 15 | PI | 01/02/2011 | 6321 | 7550 | Telephone bill | 0 | T1 | 1,357.00 | 0.00 | | 1,357.00 | N | - |
| 27 | PP | 27/02/2011 | Direct debit | 1200 | Purchase Payment | 0 | T9 | 1,357.00 | 0.00 | 1,357.00 | | - | N |
| Totals: | | | | | | | | <u>0.00</u> | <u>0.00</u> | <u>1,357.00</u> | <u>1,357.00</u> | | |

Amount Outstanding 0.00
 Amount paid this period 1,357.00
 Credit Limit £ 0.00
 Turnover YTD 1,180.00

A/C: MCCL01 Name: McClean Properties Limited

Contact: Paul Merchant

Tel:

| No | Type | Date | Ref | N/C | Details | Dept | T/C | Value | O/S | Debit | Credit | V | B |
|----------------|------|------------|--------|------|------------------|------|-----|-------------|-------------|-----------------|-----------------|---|---|
| 16 | PI | 01/02/2011 | 100045 | 7100 | Rent | 0 | T1 | 1,380.00 | 0.00 | | 1,380.00 | N | - |
| 26 | PP | 26/02/2011 | 100075 | 1200 | Purchase Payment | 0 | T9 | 1,380.00 | 0.00 | 1,380.00 | | - | N |
| Totals: | | | | | | | | <u>0.00</u> | <u>0.00</u> | <u>1,380.00</u> | <u>1,380.00</u> | | |

Amount Outstanding 0.00
 Amount paid this period 1,380.00
 Credit Limit £ 0.00
 Turnover YTD 1,200.00

A/C: PEST01 Name: Pestokil Ltd

Contact:

Tel:

| No | Type | Date | Ref | N/C | Details | Dept | T/C | Value | O/S | Debit | Credit | V | B |
|----------------|------|------------|------|------|-------------------------------|------|-----|---------------|---------------|-------------|---------------|---|---|
| 17 | PI | 14/02/2011 | B776 | 7803 | Rent of floor mats - February | 0 | T1 | 201.25 * | 201.25 | | 201.25 | N | - |
| Totals: | | | | | | | | <u>201.25</u> | <u>201.25</u> | <u>0.00</u> | <u>201.25</u> | | |

Amount Outstanding 201.25
 Amount paid this period 0.00
 Credit Limit £ 0.00
 Turnover YTD 175.00

End of Report

Date: 14/10/2011

Time: 13:20:35

Southern Garage Services

Page: 1

Supplier Address List

Supplier From:

Supplier To: ZZZZZZZZ

| <u>A/C</u> | <u>Name</u> | <u>Contact</u> | <u>Telephone</u> | <u>Fax</u> |
|------------|--|----------------|------------------|------------|
| CONN01 | Connectafone Plc 180 Argyle Street Newbury | | | |
| MCCL01 | McClellan Properties Limited 49 Greek Street London WC3 4XP | Paul Merchant | | |
| PEST01 | Pestokil Ltd 11 Commercial Road London | | | |

End of Report

Date: 14/10/2011
 Time: 13:20:58

Southern Garage Services
Aged Creditors Analysis (Detailed)

Page: 1

Date From: 01/01/1980
 Date To: 28/02/2011

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: | | | | | |
|----------------------|-------------|-------------|------------|----------------------|----------------|---------------|----------------|-----------------|-----------------|-----------------|--------------|
| <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> |
| 17 | PI | 14/02/2011 | B776 | Rent of floor mats - | 201.25 | 0.00 | 201.25 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals: | | | | | <u>201.25</u> | <u>0.00</u> | <u>201.25</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Turnover: | | | | 175.00 | | | | | | | |
| Credit Limit £ | | | | 0.00 | | | | | | | |
| Grand Totals: | | | | | <u>201.25</u> | <u>0.00</u> | <u>201.25</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

End of Report