

EDI

LCCI INTERNATIONAL QUALIFICATIONS

LEVEL & AWARD IN COMPUTERISED ACCOUNTING SKILLS

5 GRADES (8 & 7) WORKED ANSWER/MARKING GUIDE

Evergreen Gardens

London Road
Southampton
SO24 2DG

Reconciliation Report

Page 1

ID#	Date	Memo/Payee	Deposit	Withdrawal
Cheque Account:		1-1100	Bank Current Account	
Date of Bank Statement:		25/04/2011		
Last Reconciled:				
Last Reconciled Balance:		£0.00		

Cleared Cheques

SO-1	01/04/2011	Rent		£287.50
SO-2	05/04/2011	Insurance		£50.00
BP-1	18/04/2011	HM Revenue and Customs		£505.00
			Total:	£842.50

Cleared Deposits

000156	20/04/2011	Payment; Angel Hotel	£300.00	
CR000001	24/04/2011	Payment; A1 Advertising	£391.00	
			Total:	£691.00

Reconciliation

MYOB Balance on 25/04/2011:	£2,633.50
Add: Outstanding Cheques:	£0.00
Subtotal:	£2,633.50
Deduct: Outstanding Deposits:	£0.00
Expected Balance on Statement:	£2,633.50

Evergreen Gardens

London Road
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All Journals

31/03/2011 To 30/04/2011

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ID#	Acct#	Account Name	Debit	Credit
CD	01/04/2011	Rent		
SO-1	1-1100	Bank Current Account		£287.50
SO-1	6-6000	Rent	£250.00	
SO-1	2-3200	Purchase Tax Control	£37.50	

CD	05/04/2011	Insurance		
SO-2	1-1100	Bank Current Account		£50.00
SO-2	6-6600	Insurances	£50.00	

PJ	01/04/2011	Purchase; Multifone plc		
00000001	2-2000	Trade Creditors		£324.00
00000001	2-2000	Trade Creditors		£48.60
00000001	6-6300	Mobile Phone	£324.00	
00000001	2-3200	Purchase Tax Control	£48.60	

PJ	01/04/2011	Purchase; Officeclean Ltd		
00000002	2-2000	Trade Creditors		£82.00
00000002	2-2000	Trade Creditors		£12.30
00000002	6-6500	Premises Expenses	£82.00	
00000002	2-3200	Purchase Tax Control	£12.30	

PJ	14/04/2011	Purchase; Officeclean Ltd		
00000003	2-2000	Trade Creditors		£26.90
00000003	2-2000	Trade Creditors		£4.03
00000003	6-6500	Premises Expenses	£26.90	
00000003	2-3200	Purchase Tax Control	£4.03	

SJ	09/04/2011	Sale; Angel Hotel		
00000251	1-2000	Trade Debtors	£475.00	
00000251	1-2000	Trade Debtors	£71.25	
00000251	4-2100	Sales - Gardening Services		£475.00
00000251	2-3100	Sales Tax Control		£71.25

SJ	11/04/2011	Sale; A1 Advertising		
00000252	1-2000	Trade Debtors	£440.00	
00000252	1-2000	Trade Debtors	£66.00	
00000252	4-2100	Sales - Gardening Services		£440.00
00000252	2-3100	Sales Tax Control		£66.00

SJ	15/04/2011	Credit; A1 Advertising		
00000076	1-2000	Trade Debtors		£100.00
00000076	1-2000	Trade Debtors		£15.00
00000076	4-2100	Sales - Gardening Services	£100.00	
00000076	2-3100	Sales Tax Control	£15.00	

CD	16/04/2011	Files for office		
100	1-1150	Petty Cash		£26.91
100	6-6400	Office Stationery	£23.40	
100	2-3200	Purchase Tax Control	£3.51	

CD	18/04/2011	Postage stamps		
101	1-1150	Petty Cash		£46.00
101	6-6200	Postage	£46.00	

CD	18/04/2011	Tea and biscuits for office		
102	1-1150	Petty Cash		£8.80
102	6-6700	Refreshments	£8.80	

CD	18/04/2011	HM Revenue and Customs		
BP-1	1-1100	Bank Current Account		£505.00

Evergreen Gardens

All Journals

31/03/2011 To 30/04/2011

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ID#	Acct#	Account Name	Debit	Credit
CD	18/04/2011	HM Revenue and Customs		
	BP-1	2-4000 Tax and National Insurance	£505.00	
CR	20/04/2011	Payment; Angel Hotel		
	000156	1-1100 Bank Current Account	£300.00	
	000156	1-2000 Trade Debtors		£300.00
SJ	24/04/2011	A1 Advertising: Credit from 00000076		
	SJ000001	1-2000 Trade Debtors	£115.00	
	SJ000001	1-2000 Trade Debtors		£115.00
CR	24/04/2011	Payment; A1 Advertising		
	CR000001	1-1100 Bank Current Account	£391.00	
	CR000001	1-2000 Trade Debtors		£391.00
CD	27/04/2011	Multifone plc		
	DD-1	1-1100 Bank Current Account		£372.60
	DD-1	2-2000 Trade Creditors	£372.60	
CD	27/04/2011	Officeclean Ltd		
	100075	1-1100 Bank Current Account		£94.30
	100075	2-2000 Trade Creditors	£94.30	
GJ	27/04/2011	April Wages		
	GJ000001	6-5100 Gross Wages	£2,500.00	
	GJ000001	6-5200 Employer's National Insurance	£117.30	
	GJ000001	2-4000 Tax and National Insurance		£519.30
	GJ000001	1-1100 Bank Current Account		£2,098.00
GJ	28/04/2011	Van introduced		
	GJ000002	1-0060 Motor Vehicles	£10,000.00	
	GJ000002	3-2000 Capital		£10,000.00
CD	28/04/2011	Computer acquired		
	100076	1-1100 Bank Current Account		£1,495.00
	100076	1-0040 Office Equipment	£1,300.00	
	100076	2-3200 Purchase Tax Control	£195.00	
SJ	28/04/2011	Returned cheque; Angel Hotel		
	Ret Chq	1-2000 Trade Debtors	£300.00	
	Ret Chq	1-9000 Bank Contra Account		£300.00
CD	28/04/2011	Returned cheque; Angel Hotel		
	Ret Chq	1-1100 Bank Current Account		£300.00
	Ret Chq	1-9000 Bank Contra Account	£300.00	
GJ	28/04/2011	Reallocate stamps for own use		
	GJ000003	3-2100 Drawings	£23.00	
	GJ000003	6-6200 Postage		£23.00
SJ	30/04/2011	Bad Debt W/off; Angel Hotel		
	Bad Debt	1-2000 Trade Debtors		£546.25
	Bad Debt	6-7000 Bad Debt Write Off	£546.25	
CR	30/04/2011	Cash sales - gardening		
	BR-1	1-1100 Bank Current Account	£3,220.00	
	BR-1	4-2100 Sales - Gardening Services		£2,800.00
	BR-1	2-3100 Sales Tax Control		£420.00
CD	30/04/2011	Cash for petty cash		
	100077	1-1100 Bank Current Account		£81.71
	100077	1-1150 Petty Cash	£81.71	

Evergreen Gardens

All Journals

31/03/2011 To 30/04/2011

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	ID#	Acct#	Account Name	Debit	Credit
CD	30/04/2011		Cash for petty cash		
			Grand Total:	<u>£22,445.45</u>	<u>£22,445.45</u>

Evergreen GardensLondon Road
Southampton
SO24 2DG**Trial Balance****April 2011****Page 1**

Account	Debit	Credit	YTD Debit	YTD Credit
Office Equipment	£1,300.00		£3,300.00	
Garden Equipment	£0.00		£4,000.00	
Motor Vehicles	£10,000.00		£19,000.00	
Stock	£0.00		£150.00	
Bank Current Account		£1,373.11	£1,411.89	
Petty Cash	£0.00		£250.00	
Trade Creditors		£30.93		£30.93
Sales Tax Control		£542.25		£542.25
Purchase Tax Control	£300.94		£300.94	
Tax and National Insurance		£14.30		£519.30
Capital		£10,000.00		£20,000.00
Drawings	£23.00		£3,023.00	
Sales - Gardening Services		£3,615.00		£26,115.00
Purchases - Garden Products	£0.00		£1,250.00	
Gross Wages	£2,500.00		£10,000.00	
Employer's National Insurance	£117.30		£467.30	
Rent	£250.00		£1,000.00	
Vehicle Fuel	£0.00		£720.00	
Postage	£23.00		£23.00	
Mobile Phone	£324.00		£1,274.00	
Office Stationery	£23.40		£23.40	
Premises Expenses	£108.90		£258.90	
Insurances	£50.00		£200.00	
Refreshments	£8.80		£8.80	
Bad Debt Write Off	£546.25		£546.25	
Total:	<u>£15,575.59</u>	<u>£15,575.59</u>	<u>£47,207.48</u>	<u>£47,207.48</u>

Evergreen Gardens

London Road
Southampton
SO24 2DG

General Ledger [Detail]

01/04/2011 To 30/04/2011

Page 1

ID#	Src	Date	Memo	Debit	Credit	Ending Balance
1-0040 Office Equipment						
Beginning Balance:			£2,000.00			
100076	CD	28/04/2011	Computer acqui	£1,300.00		£3,300.00
Total:				£1,300.00	£0.00	£3,300.00
<hr style="border-top: 1px dashed black;"/>						
1-0060 Motor Vehicles						
Beginning Balance:			£9,000.00			
GJ000002	GJ	28/04/2011	Van introduced	£10,000.00		£19,000.00
Total:				£10,000.00	£0.00	£19,000.00
<hr style="border-top: 1px dashed black;"/>						
1-1100 Bank Current Account						
Beginning Balance:			£2,785.00			
SO-1	CD	01/04/2011	Rent		£287.50	£2,497.50
SO-2	CD	05/04/2011	Insurance		£50.00	£2,447.50
BP-1	CD	18/04/2011	HM Revenue a		£505.00	£1,942.50
000156	CR	20/04/2011	Payment; Angel	£300.00		£2,242.50
CR000001	CR	24/04/2011	Payment; A1 A	£391.00		£2,633.50
GJ000001	GJ	27/04/2011	April Wages		£2,098.00	£535.50
100075	CD	27/04/2011	Officeclean Ltd		£94.30	£441.20
DD-1	CD	27/04/2011	Multifone plc		£372.60	£68.60
100076	CD	28/04/2011	Computer acqui		£1,495.00	£1,426.40cr
Ret Chq	CD	28/04/2011	Returned chequ		£300.00	£1,726.40cr
100077	CD	30/04/2011	Cash for petty c		£81.71	£1,808.11cr
BR-1	CR	30/04/2011	Cash sales - ga	£3,220.00		£1,411.89
Total:				£3,911.00	£5,284.11	£1,411.89
<hr style="border-top: 1px dashed black;"/>						
1-1150 Petty Cash						
Beginning Balance:			£250.00			
100	CD	16/04/2011	Files for office		£26.91	£223.09
101	CD	18/04/2011	Postage stamps		£46.00	£177.09
102	CD	18/04/2011	Tea and biscuit		£8.80	£168.29
100077	CD	30/04/2011	Cash for petty c	£81.71		£250.00
Total:				£81.71	£81.71	£250.00
<hr style="border-top: 1px dashed black;"/>						
1-2000 Trade Debtors						
Beginning Balance:			£0.00			
00000251	SJ	09/04/2011	Sale; Angel Hot	£475.00		£475.00
00000251	SJ	09/04/2011	Sale; Angel Hot	£71.25		£546.25
00000252	SJ	11/04/2011	Sale; A1 Adverti	£440.00		£986.25
00000252	SJ	11/04/2011	Sale; A1 Adverti	£66.00		£1,052.25
00000076	SJ	15/04/2011	Credit; A1 Adve		£100.00	£952.25
00000076	SJ	15/04/2011	Credit; A1 Adve		£15.00	£937.25
000156	CR	20/04/2011	Payment; Angel		£300.00	£637.25
SJ000001	SJ	24/04/2011	A1 Advertising;	£115.00		£752.25
SJ000001	SJ	24/04/2011	A1 Advertising;		£115.00	£637.25
CR000001	CR	24/04/2011	Payment; A1 A		£391.00	£246.25
Ret Chq	SJ	28/04/2011	Returned chequ	£300.00		£546.25
Bad Debt	SJ	30/04/2011	Bad Debt W/off;		£546.25	£0.00
Total:				£1,467.25	£1,467.25	£0.00
<hr style="border-top: 1px dashed black;"/>						
1-9000 Bank Contra Account						
Beginning Balance:			£0.00			
Ret Chq	SJ	28/04/2011	Returned chequ		£300.00	£300.00cr
Ret Chq	CD	28/04/2011	Returned chequ	£300.00		£0.00

Evergreen Gardens

General Ledger [Detail]

01/04/2011 To 30/04/2011

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ID#	Src	Date	Memo	Debit	Credit	Ending Balance
1-9000 Bank Contra Account						
Beginning Balance:			£0.00			
				Total:	£300.00	£300.00
						£0.00

2-2000 Trade Creditors						
Beginning Balance:			£0.00			
00000001	PJ	01/04/2011	Purchase; Multif		£324.00	£324.00cr
00000001	PJ	01/04/2011	Purchase; Multif		£48.60	£372.60cr
00000002	PJ	01/04/2011	Purchase; Offic		£82.00	£454.60cr
00000002	PJ	01/04/2011	Purchase; Offic		£12.30	£466.90cr
00000003	PJ	14/04/2011	Purchase; Offic		£26.90	£493.80cr
00000003	PJ	14/04/2011	Purchase; Offic		£4.03	£497.83cr
100075	CD	27/04/2011	Officeclean Ltd	£94.30		£403.53cr
DD-1	CD	27/04/2011	Multifone plc	£372.60		£30.93cr
				Total:	£466.90	£497.83
						£30.93cr

2-3100 Sales Tax Control						
Beginning Balance:			£0.00			
00000251	SJ	09/04/2011	Sale; Angel Hot		£71.25	£71.25cr
00000252	SJ	11/04/2011	Sale; A1 Adverti		£66.00	£137.25cr
00000076	SJ	15/04/2011	Credit; A1 Adve	£15.00		£122.25cr
BR-1	CR	30/04/2011	Cash sales - ga		£420.00	£542.25cr
				Total:	£15.00	£557.25
						£542.25cr

2-3200 Purchase Tax Control						
Beginning Balance:			£0.00			
00000001	PJ	01/04/2011	Purchase; Multif	£48.60		£48.60
00000002	PJ	01/04/2011	Purchase; Offic	£12.30		£60.90
SO-1	CD	01/04/2011	Rent	£37.50		£98.40
00000003	PJ	14/04/2011	Purchase; Offic	£4.03		£102.43
100	CD	16/04/2011	Files for office	£3.51		£105.94
100076	CD	28/04/2011	Computer acqui	£195.00		£300.94
				Total:	£300.94	£0.00
						£300.94

2-4000 Tax and National Insurance						
Beginning Balance:			£505.00cr			
BP-1	CD	18/04/2011	HM Revenue a	£505.00		£0.00
GJ000001	GJ	27/04/2011	April Wages		£519.30	£519.30cr
				Total:	£505.00	£519.30
						£519.30cr

3-2000 Capital						
Beginning Balance:			£10,000.00cr			
GJ000002	GJ	28/04/2011	Van introduced		£10,000.00	£20,000.00cr
				Total:	£0.00	£10,000.00
						£20,000.00cr

3-2100 Drawings						
Beginning Balance:			£3,000.00			
GJ000003	GJ	28/04/2011	Reallocate stam	£23.00		£3,023.00
				Total:	£23.00	£0.00
						£3,023.00

4-2100 Sales - Gardening Services						
Beginning Balance:			£22,500.00cr			
00000251	SJ	09/04/2011	Sale; Angel Hot		£475.00	£22,975.00cr
00000252	SJ	11/04/2011	Sale; A1 Adverti		£440.00	£23,415.00cr
00000076	SJ	15/04/2011	Credit; A1 Adve	£100.00		£23,315.00cr
BR-1	CR	30/04/2011	Cash sales - ga		£2,800.00	£26,115.00cr

Evergreen Gardens

General Ledger [Detail]

01/04/2011 To 30/04/2011

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ID#	Src	Date	Memo	Debit	Credit	Ending Balance
4-2100 Sales - Gardening Services						
Beginning Balance:			£22,500.00cr			
Total:				£100.00	£3,715.00	£26,115.00cr

6-5100 Gross Wages						
Beginning Balance:			£7,500.00			
GJ000001	GJ	27/04/2011	April Wages	£2,500.00		£10,000.00
Total:				£2,500.00	£0.00	£10,000.00

6-5200 Employer's National Insurance						
Beginning Balance:			£350.00			
GJ000001	GJ	27/04/2011	April Wages	£117.30		£467.30
Total:				£117.30	£0.00	£467.30

6-6000 Rent						
Beginning Balance:			£750.00			
SO-1	CD	01/04/2011	Rent	£250.00		£1,000.00
Total:				£250.00	£0.00	£1,000.00

6-6200 Postage						
Beginning Balance:			£0.00			
101	CD	18/04/2011	Postage stamps	£46.00		£46.00
GJ000003	GJ	28/04/2011	Reallocate stam		£23.00	£23.00
Total:				£46.00	£23.00	£23.00

6-6300 Mobile Phone						
Beginning Balance:			£950.00			
00000001	PJ	01/04/2011	Purchase; Multif	£324.00		£1,274.00
Total:				£324.00	£0.00	£1,274.00

6-6400 Office Stationery						
Beginning Balance:			£0.00			
100	CD	16/04/2011	Files for office	£23.40		£23.40
Total:				£23.40	£0.00	£23.40

6-6500 Premises Expenses						
Beginning Balance:			£150.00			
00000002	PJ	01/04/2011	Purchase; Office	£82.00		£232.00
00000003	PJ	14/04/2011	Purchase; Office	£26.90		£258.90
Total:				£108.90	£0.00	£258.90

6-6600 Insurances						
Beginning Balance:			£150.00			
SO-2	CD	05/04/2011	Insurance	£50.00		£200.00
Total:				£50.00	£0.00	£200.00

6-6700 Refreshments						
Beginning Balance:			£0.00			
102	CD	18/04/2011	Tea and biscuit	£8.80		£8.80
Total:				£8.80	£0.00	£8.80

6-7000 Bad Debt Write Off						
Beginning Balance:			£0.00			
Bad Debt	SJ	30/04/2011	Bad Debt W/off;	£546.25		£546.25

Evergreen Gardens

General Ledger [Detail]

01/04/2011 To 30/04/2011

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ID#	Src	Date	Memo	Debit	Credit	Ending Balance
6-7000	Bad Debt Write Off					
	Beginning Balance:		£0.00			
			Total:	<u>£546.25</u>	<u>£0.00</u>	£546.25

			Grand Total:	<u>£22,445.45</u>	<u>£22,445.45</u>	

Evergreen GardensLondon Road
Southampton
SO24 2DG**Customer Ledger****31/03/2011 To 30/04/2011**

Page 1

Date	Src	ID#	Memo	Debit	Credit	Balance
A1 Advertising			A1A001			£0.00
11/04/2011	SJ	00000252	Sale; A1 Adverti	£506.00		£506.00
15/04/2011	SJ	00000076	Credit; A1 Adve		£115.00	£391.00
24/04/2011	SJ	SJ000001	A1 Advertising:	£115.00	£115.00	£391.00
24/04/2011	CR	CR000001	Payment; A1 A		£391.00	£0.00
			Total:	£621.00	£621.00	£0.00
Angel Hotel			ANG001			£0.00
09/04/2011	SJ	00000251	Sale; Angel Hot	£546.25		£546.25
20/04/2011	CR	000156	Payment; Angel		£300.00	£246.25
28/04/2011	SJ	Ret Chq	Returned chequ	£300.00		£546.25
30/04/2011	SJ	Bad Debt	Bad Debt W/off;		£546.25	£0.00
			Total:	£846.25	£846.25	£0.00

Evergreen Gardens

London Road
Southampton
SO24 2DG

Address List

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Name	Address 1
A1 Advertising	24 The Avenue Southampton
Angel Hotel	14 Marine Parade Southampton

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Southampton
SO24 2DG**Supplier Ledger****31/03/2011 To 30/04/2011****Page 1**

Date	Src	ID#	Memo	Debit	Credit	Balance
Multifone plc			MULT01			£0.00
01/04/2011	PJ	00000001	Purchase; Multif		£372.60	£372.60
27/04/2011	CD	DD-1	Multifone plc	£372.60		£0.00
			Total:	£372.60	£372.60	£0.00
Officeclean Ltd			OFFI01			£0.00
01/04/2011	PJ	00000002	Purchase; Offic		£94.30	£94.30
14/04/2011	PJ	00000003	Purchase; Offic		£30.93	£125.23
27/04/2011	CD	100075	Officeclean Ltd	£94.30		£30.93
			Total:	£94.30	£125.23	£30.93

Evergreen Gardens

London Road
Southampton
SO24 2DG

Address List

Page 1

Name	Address 1
Multifone plc	18 The Drive Newbury
Officeclean Ltd	24 High Road Portsmouth

Evergreen GardensLondon Road
Southampton
SO24 2DG**Aged Payables [Detail]****30/04/2011**

Page 1

ID#	Date	Total Due	0 - 30	31 - 60	61 - 90	90+
Officeclean Ltd						
OFFI01						
Net 30						
00000003	14/04/2011	£30.93	£30.93			
	Total:	<u>£30.93</u>	<u>£30.93</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>

	Grand Total:	<u>£30.93</u>	<u>£30.93</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>
	Ageing Percent:		<u>100.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>

Evergreen Gardens

London Road
Southampton
SO24 2DG

Profit & Loss [Budget Analysis]

April 2011

	Selected Period	Budgeted	\$ Difference	% Difference
Income				
Sales - Gardening Services	£3,615.00	£7,000.00	£-3,385.00	(48.4%)
Total Income	<u>£3,615.00</u>	<u>£7,000.00</u>	<u>£-3,385.00</u>	<u>(48.4%)</u>
Cost Of Sales				
Purchases - Garden Products	£0.00	£400.00	£-400.00	(100.0%)
Total Cost Of Sales	<u>£0.00</u>	<u>£400.00</u>	<u>£-400.00</u>	<u>(100.0%)</u>
Gross Profit	<u>£3,615.00</u>	<u>£6,600.00</u>	<u>£-2,985.00</u>	<u>(45.2%)</u>
Expenses				
Gross Wages	£2,500.00	£0.00	£2,500.00	NA
Employer's National Insurance	£117.30	£0.00	£117.30	NA
Rent	£250.00	£0.00	£250.00	NA
Postage	£23.00	£0.00	£23.00	NA
Mobile Phone	£324.00	£0.00	£324.00	NA
Office Stationery	£23.40	£0.00	£23.40	NA
Premises Expenses	£108.90	£0.00	£108.90	NA
Insurances	£50.00	£0.00	£50.00	NA
Refreshments	£8.80	£0.00	£8.80	NA
Bad Debt Write Off	£546.25	£0.00	£546.25	NA
Total Expenses	<u>£3,951.65</u>	<u>£0.00</u>	<u>£3,951.65</u>	<u>NA</u>
Net Profit/(Loss)	<u>£-336.65</u>	<u>£6,600.00</u>	<u>£-6,936.65</u>	<u>(105.1%)</u>