

# Book-keeping and Accounts

Level 1

This paper must be returned with the candidate's work, otherwise the entry is void and no result will be issued.



8991-01-001

Sample paper 001

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**Candidate's name** (Block letters please)

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**Centre no**

**Date**

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**Time allowed:** 1 hour 30 minutes  
(plus 5 minutes' reading time).

Note making is not allowed during reading time.

The marks allocated to each question are shown in brackets.

All answers must be written in ink.

Calculators may be used.

Show all your workings.

If additional separate sheets of paper are used, make sure each page is clearly labelled with your name and attached to your answer booklet.

It is recommended that tasks should be completed in the order shown.

## For examiner's use only

T1	T2	T3	T4	T5	Q6	T7	T8	T9	T10	Total
/12	/11	/4	/5	/10	/16	/4	/12	/6	/20	/100

**Scenario**

You work as an office trainee in the accounts department of Westie Wardrobes, a manufacturer of quality wardrobes to the retail trade. Your work is varied and today there are a number of tasks for you to complete. **Today's date is 19 January.**

**Task 1**

Four invoices have been prepared by an inexperienced sales clerk and these are shown below.

Check the calculations of each invoice. If **one or more** of the invoices are incorrect you are to recalculate the invoice(s) showing full workings in the space(s) provided below.

(12 marks)

<p><b>INVOICE</b></p> <p>WESTIE WARDROBES WELLFIELD LANE MARSDEN</p> <p>Taylor &amp; Co Canterbury Kent</p> <p>Invoice No 123 Date:18 January</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: right;">£</td> </tr> <tr> <td>6 x wardrobes @ £50 each</td> <td style="text-align: right;">300.00</td> </tr> <tr> <td>Less 5% trade discount</td> <td style="text-align: right;">15.00</td> </tr> <tr> <td>Add sales tax @ 12%</td> <td style="text-align: right;"><u>34.20</u></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><u><b>349.20</b></u></td> </tr> </table> <p>Terms 30 days net</p>		£	6 x wardrobes @ £50 each	300.00	Less 5% trade discount	15.00	Add sales tax @ 12%	<u>34.20</u>	<b>Total</b>	<u><b>349.20</b></u>	<p><b>INVOICE</b></p> <p>WESTIE WARDROBES WELLFIELD LANE MARSDEN</p> <p>Morse &amp; Co Exmouth Devon</p> <p>Invoice No 124 Date:18 January</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: right;">£</td> </tr> <tr> <td>5 x wardrobes @ £75 each</td> <td style="text-align: right;">375.00</td> </tr> <tr> <td>Less 5% trade discount</td> <td style="text-align: right;">18.75</td> </tr> <tr> <td>Add sales tax @ 12%</td> <td style="text-align: right;"><u>42.75</u></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><u><b>399.00</b></u></td> </tr> </table> <p>Terms 30 days net</p>		£	5 x wardrobes @ £75 each	375.00	Less 5% trade discount	18.75	Add sales tax @ 12%	<u>42.75</u>	<b>Total</b>	<u><b>399.00</b></u>
	£																				
6 x wardrobes @ £50 each	300.00																				
Less 5% trade discount	15.00																				
Add sales tax @ 12%	<u>34.20</u>																				
<b>Total</b>	<u><b>349.20</b></u>																				
	£																				
5 x wardrobes @ £75 each	375.00																				
Less 5% trade discount	18.75																				
Add sales tax @ 12%	<u>42.75</u>																				
<b>Total</b>	<u><b>399.00</b></u>																				
<p><b>Your calculation if necessary</b></p>	<p><b>Your calculation if necessary</b></p>																				

<p><b>INVOICE</b></p> <p>WESTIE WARDROBES WELLFIELD LANE MARSDEN</p> <p>Pitman &amp; Co Sevenoaks Kent</p> <p>Invoice No 125 Date:18 January</p> <p style="text-align: right;">£</p> <p>7 x wardrobes @ £60 each      420.00 Less 5% trade discount            20.00 Add sales tax @12%                <u>48.00</u> Total                                        <u>448.00</u></p> <p>Terms 30 days net</p>	<p><b>INVOICE</b></p> <p>WESTIE WARDROBES WELLFIELD LANE MARSDEN</p> <p>Taylor &amp; Co Canterbury Kent</p> <p>Invoice No 126 Date:18 January</p> <p style="text-align: right;">£</p> <p>4 Wardrobes @ £50 each          200.00 Less 5% trade discount            10.00 Add sales tax @12%                <u>22.80</u> Total                                        <u>212.80</u></p> <p>Terms 30 days net</p>
<p><b>Your calculation if necessary</b></p>	<p><b>Your calculation if necessary</b></p>

**Task 2**

Some sales invoices that you previously checked and your supervisor confirmed as being correct are detailed below.

Enter invoice numbers 119 – 122 into the sales day book on the next page, totalling the sales day book as at 18 January.

(11 marks)

<b>INVOICE</b>	<b>INVOICE</b>
WESTIE WARDROBES WELLFIELD LANE MARSDEN	WESTIE WARDROBES WELLFIELD LANE MARSDEN
Taylor & Co Canterbury Kent	Morse & Co Exmouth Devon
Invoice No 119 Date:18 January	Invoice No 120 Date:18 January
£	£
3 x wardrobes @ £50 each	4 x wardrobes @ £75 each
150 00	300 00
Less 5% trade discount	Less 5% trade discount
7 50	15 00
Add sales tax @ 12%	Add sales tax @ 12%
<u>17 10</u>	<u>34 20</u>
Total	Total
<u>159 60</u>	<u>319 20</u>
Terms 30 days net	Terms 30 days net
<b>INVOICE</b>	<b>INVOICE</b>
WESTIE WARDROBES WELLFIELD LANE MARSDEN	WESTIE WARDROBES WELLFIELD LANE MARSDEN
Pitman & Co Sevenoaks Kent	Taylor & Co Canterbury Kent
Invoice No 121 Date:18 January	Invoice No 122 Date: 18 January
£	£
6 x wardrobes @ £60 each	2 Wardrobes @ £50 each
360 00	100 00
Less 5% trade discount	Less 5% trade discount
18 00	5 00
Add sales tax @ 12%	Add sales tax @ 12%
<u>41 04</u>	<u>11 40</u>
Total	Total
<u>383 04</u>	<u>106 40</u>
Terms 30 days net	Terms 30 days net

Westie Wardrobes Sales Day Book					
Date	Customer	Invoice No	Total £	Sales tax £	Net £

**Task 3**

Transfer the sales day book totals to the ledger accounts below.

Sales Account					
Date	Details	Amount £	Date	Details	Amount £

(2 marks)

Sales Tax Account					
Date	Details	Amount £	Date	Details	Amount £

(2 marks)  
(Total 4 marks)

**Task 4**

Complete the ledger account for Taylor & Co below from the transactions entered in the day book above. Balance the account at 19 January and bring down the balance.

(5 marks)

Taylor & Co Account					
Date	Details	Amount £	Date	Details	Amount £

**Task 5**

Below is the petty cash book for the week ended 13 January. The opening balance of £100 at 6 January has not been entered and two further petty cash vouchers need entering into the petty cash book before the petty cash book can be balanced for the week. These vouchers are shown below:

<b>PETTY CASH VOUCHER</b>	
	No 10
Date: 13 Jan	£ P
Required for:	
Postage stamps	<u>5</u> 10
Signed by:	<i>G High</i>

<b>PETTY CASH VOUCHER</b>	
	No 11
Date: 13 Jan	£ P
Required for:	
Plain paper	<u>3</u> 25
Signed by:	<i>D Bell</i>

Enter voucher numbers 10 and 11 into the above petty cash book. Balance the petty cash book at 13 January, bringing down the balance and restoring the imprest to £100.00 at 14 January.

(10 marks)

Receipts £	Date	Details	Voucher Number	Total £	Postage £	Travel £	Stationery £
	7 Jan	Postage stamps	01	5 00	5 00		
	9 Jan	Plain paper	02	3 00			3 00
	9 Jan	Taxi Fare	03	13 00		13 00	
	10 Jan	Receipt book	04	11 00			11 00
	11 Jan	Parcel postage	05	3 25	3 25		
	11 Jan	Train fares	07	10 15		10 15	
	12 Jan	Envelopes	08	4 25			4 25
	12 Jan	Airmail postage	09	3 15	3 15		

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Sample 001



**Task 7**

Complete the cheque below to pay the required amount to E Mitchell.

<b>Lancashire Bank plc</b>		85-70-42
Preston (770011) Branch Preston PNE2		Date _____
Pay	A/C Payee	£ <input type="text"/>
_____	_____	
_____	_____	
221122	85 70 42	88733112
		Westie Wardrobes

(4 marks)

Sample 001

**Task 8**

In today's post a bank statement arrived from Lancashire Bank plc and is detailed below:

<b>BANK STATEMENT</b>				
Lancashire Bank plc Preston Branch				
<b>In account with:</b> Westie Wardrobes				
<b>All entries to:</b> 18 January are inclusive and complete				
				<b>Account No:</b> 88733112
<b>Date</b>	<b>Detail</b>	<b>£</b>	<b>£</b>	<b>Balance £</b>
01 Jan	Balance			3 200
02 Jan	BACS - Sarah Lewis		600	3 800
03 Jan	David Marsh	225		3 575
09 Jan	BGC - Sales		1 050	4 625
11 Jan	Internet banking – Asif Ali	420		4 205
12 Jan	Bank charges	75		4 130
13 Jan	Sarah Evans (Returned cheque)	650		3 480
15 Jan	Rent refund SO		80	3 560
16 Jan	BACS – Eva Mitchell		1 370	4 930
17 Jan	Telephone charges – DD	95		4 835
18 Jan	ATM/Cash machine	100		4 735
<b>DD = Direct Debit    SO = Standing Order    BGC = Bank Giro Credit</b> <b>BACS = Bankers Automated Clearing Services</b>				

Update the above cash book at 19 January. Balance the cash book at 19 January and bring down the balance.

(12 marks)

<b>Westie Wardrobes Cash Book (Bank columns only)</b>					
<b>Date</b>	<b>Details</b>	<b>£</b>	<b>Date</b>	<b>Details</b>	<b>£</b>
01 Jan	Balance b/d	3 200	01 Jan	David Marsh	225
09 Jan	Sales	1 050			
15 Jan	Stan Holt	940			
16 Jan	Ann Cameron	200			



**Task 10**

Terrie Henry, a friend of yours, has dropped off her accounting records from a couple of weeks ago. The cash book has not been balanced; she has not posted her cashbook to her ledger, nor completed her trial balance.

Balance Terrie Henry’s cash book at 6 January, bringing down the balances. Post the cash book to the ledger accounts below, balancing all accounts containing more than one transaction. Extract Terrie Henry’s trial balance as at 6 January.

Terrie Henry Cash Book							
Date	Details	Cash £	Bank £	Date	Details	Cash £	Bank £
1 Jan	Capital		3 800	1 Jan	Rent		700
3 Jan	Sales		600	1 Jan	Purchases		990
4 Jan	Sales	240		1 Jan	Purchases		2 500
4 Jan	Bank	250		4 Jan	Cash		250
5 Jan	Sales		785	5 Jan	Rent	300	

(3 marks)

Capital Account					
Date	Details	Amount £	Date	Details	Amount £

(1 mark)

Sales Account					
Date	Details	Amount £	Date	Details	Amount £

(4 marks)

Rent Account					
Date	Details	Amount £	Date	Details	Amount £

(3 marks)

Purchases Account					
Date	Details	Amount £	Date	Details	Amount £

(3 marks)

Terrie Henry Trial Balance as at 6 January		
	Dr £	Cr £

(6 marks)  
(Total 20 marks)

**End of Examination**