

**City & Guilds Computerised Accounts - Level 1  
Marking Scheme - Sample Paper 1**

**Marker Notes**

- Candidate input is in **bold**.
- Accept rounding up or down on tax.

**Customer Ledger Reports**

A/C No	Details	A/C No	Details
B342	<b>Bryan &amp; Co Ltd Hyland Park Rotherham Sth Yorkshire S60 7HC</b>	J315	Jariwallah & Son 33 Dorchester Road Shirley West Midlands B90 7CN
F441	<b>FW Horticultural Co Ardale House Uttoxeter Staffordshire ST14 6PF</b>	K622	<b>Knighton Parks Ltd Westleigh Road Ripley Derbyshire DE5 8VR</b>
G437	Gerstein & Co Ltd Able House Hawley Road Hendon NW4 8YD	L338	<b>Landscape UK New Mills Way Tetbury Gloucestershire GL8 2WL</b>

A/C No	Name	Date	Ref	£	Balance
B342	<b>Bryan &amp; Co Ltd</b>	<b>12 May</b> <b>19 May</b>	<b>15136</b> <b>C5732</b>	<b>2 387.47</b> <b>(484.51)</b>	<b>1 902.96</b>
F441	<b>FW Horticultural Co</b>	<b>9 May</b> <b>28 May</b>	<b>15135</b> <b>036643</b>	<b>602.14</b> <b>(602.14)</b>	<b>0.00</b>
G437	Gerstein & Co Ltd	1 May 7 May	15131 15134	827.23 1 555.70	2 392.93
J315	Jariwallah & Son	3 May 7 May	15132 15133	5 046.75 2 822.82	7 869.57
K622	<b>Knighton Parks Ltd</b>	<b>16 May</b>	<b>15138</b>	<b>1 098.07</b>	<b>1 098.07</b>
L338	<b>Landscape UK</b>	<b>14 May</b>	<b>15137</b>	<b>1 781.71</b>	<b>1 781.71</b>

**Supplier Ledger Reports**

<b>A/C No</b>	<b>Details</b>	<b>A/C No</b>	<b>Details</b>
2360	Harding Tools 133 Burnidge Way Cottingham East Yorkshire HU16 4JB	2703	Hood & Ryman Ltd Archway Works Maldon Street Ramsgate CT11 5GS
2522	Baildon Plant Unit 22 Fairway Park Salford M5 6HH	2748	Mayflower Machinery Unit 23 East Industrial Park Grimsby DN32 4JZ
2639	Harrald & Sons 3 – 7 Regent Drive Neasden Greater London NW10 3JR	2818	Deneuve Ind Avenue Langevin Lille 59000 France

<b>A/C No</b>	<b>Name</b>	<b>Date</b>	<b>Ref</b>	<b>£</b>	<b>Balance</b>
2360	Harding Tools	6 May	H4228	10 402.98	
		8 May	H4506	2 754.41	
		11 May	H4770	963.50	
		<b>30 May</b>	<b>416046</b>	<b>(10 402.98)</b>	<b>3 717.91</b>
2522	Baildon Plant	6 May	1006	6 236.90	6 236.90
2639	Harrald & Sons	11 May	M204	2 250.00	2 250.00
2703	Hood & Ryman Ltd	9 May	19103	372.38	372.38
2748	Mayflower Machinery	12 May	00607	969.57	969.57
2818	Deneuve Ind	6 May	GB438	13 411.73	13 411.73

## Nominal Ledger Reports

### Trial Balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	15 045.24	
1200	Bank Current Account		5 407.61
1230	Cash Account	1 006.30	
2100	Creditors Control Account		26 958.49
2200	Sales Tax Control Account		2 333.25
2201	Purchase Tax Control Account	5 319.73	
3000	Capital		6 000.00
4000	Sales Garden Tools		3 499.53
4001	Sales Garden Machinery		9 833.40
5000	Purchases Garden Tools	12 842.95	
5001	Purchases Garden Machinery	16 722.24	
<b>7850</b>	<b>Rent &amp; Rates</b>	<b>2 250.00</b>	
<b>7851</b>	<b>Vehicle Expenses</b>	<b>316.92</b>	
<b>7852</b>	<b>Stationery and Advertising</b>	<b>12.50</b>	
<b>7853</b>	<b>Miscellaneous Expenses</b>	<b>516.40</b>	
	<b>Totals</b>	<b>54 032.28</b>	<b>54 032.28</b>

*NB: Also Accept*

Tax	2 986.48	
<b>Totals</b>	<b>51 699.03</b>	<b>51 699.03</b>

### Nominal Ledger Activity

#### Bank Current Account (1200)

Date	Ref	Dr	Cr	Balance
1 May	CAP4	5 000.00		
22 May	416045		606.77	
28 May	036643	602.14		
30 May	416046		10 402.98	(5 407.61)

#### Cash Account (1230)

Date	Ref	Dr	Cr	Balance
1 May	CAP4	1 000.00		
20 May	CSH89		12.50	
22 May	REC24	18.80		1 006.30

### Batch Control Totals

#### Sales

Net	Tax	Gross
4 995.23	874.16	5 869.39

#### Purchases

Net	Tax	Gross
14 806.33	2 197.35	17 003.68