

City & Guilds Computerised Accounts - Level 1 - 81023 Marking Scheme

Marker Notes

- Candidate input is in **bold**.

Customer Ledger Reports

A/C No	Details	A/C No	Details
A417	Appleyard & Co Shop Unit 42 Padstow Parade Blackpool FY4 2AC	H227	Hardy Music Co 12 Howden Parade Barnstable Devon EX31 7TG
B668	Bandstanders Jagerstraat 18 Sint Michiels Bruges Belgium	N408	Newland Orchestra Semley Civic Hall Salisbury Wiltshire SP3 6TR
B671	Brass Sounds 44 High Street Keighley West Yorkshire BD21 3YL	S229	Smithson Parker 514 Horton Bank West Thurrock Essex RM20 7FV

A/C No	Name	Date	Ref	£	Balance
A417	Appleyard & Co	16 Oct	27489	415.48	415.48
B668	Bandstanders	22 Oct	27492	2 358.55	2 358.55
B671	Brass Sounds	11 Oct 13 Oct	27485 27487	1 379.45 2 638.58	4 018.03
H227	Hardy Music Co	11 Oct 16 Oct	27486 27488	317.60 956.72	1 274.32
N408	Newland Orchestra	16 Oct 31 Oct	27490 207825	2 832.56 (2 832.56)	0.00
S229	Smithson Parker	18 Oct	27491	950.96	950.96

Supplier Ledger Reports

A/C No	Details	A/C No	Details
1377	Royce & Sons 55 Garden Street Runcorn Cheshire WA7 5DR	1596	PLA Administration Cavendish House Edward Street Worcester WR2 6HC
1382	Aysha Publishing plc 2 Wansbeck Road Rugby Warwickshire CV21 3SK	1601	Trident Motor Co Railway Street Barnet Greater London EN5 2AH
1533	Ardent Properties Alliance Building Court Way Camden Town NW3 9JV	1648	Advantage PR Ltd Somers House Ashington Northumberland NE63 8GR

A/C No	Name	Date	Ref	£	Balance
1377	Royce & Sons	1 Oct	004736	8 760.55	14 457.07
		3 Oct	004765	3 901.00	
		6 Oct	004923	2 171.00	
		14 Oct	CN293	(375.48)	
1382	Aysha Publishing plc	3 Oct	M4590	2 482.07	2 482.07
1533	Ardent Properties	15 Oct	1811	2 250.00	2 250.00
1596	PLA Administration	10 Oct	10-370	367.63	0.00
		28 Oct	109529	(367.63)	
1601	Trident Motor Co	3 Oct	T1804	219.09	219.09
1648	Advantage PR Ltd	13 Oct	16637	1 410.35	1 410.35

Nominal Ledger Reports

Trial Balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	9 017.34	
1200	Bank Current Account	17 946.00	
1230	Cash Account	222.23	
2100	Creditors Control Account		20 818.58
2200	Sales Tax Control Account		1 766.55
2201	Purchase Tax Control Account	2 863.33	
3000	Capital		16 000.00
4000	Sales Instruments		8 651.80
4001	Sales Sheet Music		1 442.83
5000	Purchases Instruments	12 303.89	
5001	Purchases Sheet Music	2 112.40	
7850	Premises Costs	2 268.93	
7851	Marketing Costs	1 200.30	
7852	Motor & Travel	432.46	
7853	Secretarial Fees	312.88	
	Totals	48 679.76	48 679.76

NB: Also Accept

Tax	1 096.78	
Totals	46 913.21	46 913.21

Nominal Ledger Activity

Bank Current Account (1200)

Date	Ref	Dr	Cr	Balance
1 Oct	C33	15 500.00		
24 Oct	109528		18.93	
28 Oct	109529		367.63	
31 Oct	207825	2 832.56		17 946.00

Cash Account (1230)

Date	Ref	Dr	Cr	Balance
1 Oct	C33	500.00		
22 Oct	CP244		289.05	
25 Oct	CS68	11.28		222.23

Batch Control Totals

Sales

Net	Tax	Gross
5 580.90	976.65	6 557.55

Purchases

Net	Tax	Gross
3 949.64	297.43	4 247.07