

City & Guilds Computerised Accounts 8989 Level 1 – Bryans Office – Mark Scheme

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
1276	A Parkin Ltd 12 Regent Drive Bracknell Berkshire RG12 4DK	1395	BK Office Supplies Shop Unit 6 Poynton Parade Nantwich CW5 9BT
1380	Jones Clarke & Co Byron Avenue Norwich Norfolk NR2 5FJ	1396	Farrow & Koren 17 Church Street Ellesmere Port Cheshire L65 7CX
1394	Depesh Parmar 36a Combe Road Keynsham Bristol BS18 6GN	1397	A Boothroyd The Gables Norton Road Solihull B91 2WP

A/C No	Name	Date	Ref	£	Balance
1276	A Parkin Ltd	5 Aug 7 Aug	8/200 8/202	974.83 1 872.24	2 847.07
1380	Jones Clarke & Co	7 Aug 9 Aug 29 Aug	8/201 8/203 204883	2 543.40 1 323.36 (3 866.76)	0.00
1394	Depesh Parmar	16 Aug	8/205	2 310.48	2 310.48
1395	BK Office Supplies	20 Aug	8/207	1 167.98	1 167.98
1396	Farrow & Koren	17 Aug	8/206	655.55	655.55
1397	A Boothroyd	12 Aug	8/204	616.33	616.33

Supplier Ledger Reports

A/C No	Details	A/C No	Details
F421	Folan Paper Thatcham Mills Blythe Road Durham DH1 2WP	P406	Payne Partnership Suite 2 Sheldon Centre Merton SW20 4DK
H439	HL Furniture Co Loddon Works Meadow Lane Cannock WS11 3LB	P414	Pollini SRL Via Santuario 56 Stezzano Bergamo Italy
H449	Hewitson Ltd 8 Poplar Drive Farnworth Gtr Manchester BL4 6RG	T429	Trayner & Sons Horwich House Shaw St Westhoughton BL5 7AH

A/C No	Name	Date	Ref	£	Balance
F421	Folan Paper	1 Aug	381022	4 841.51	
		3 Aug	381063	2 604.70	
		23 Aug	CN3822	(349.93)	
		31 Aug	106675	(7 096.28)	0.00
H439	HL Furniture Co	3 Aug	F2470	2 227.20	
		6 Aug	F2498	3 367.82	5 595.02
H449	Hewitson Ltd	9 Aug	46218	1 122.49	1 122.49
P406	Payne Partnership	14 Aug	R27/08	1 650.00	1 650.00
P414	Pollini SRL	18 Aug	EX2703	2 189.71	2 189.71
T429	Trayner & Sons	18 Aug	370382	377.47	377.47

Nominal Ledger Reports

Trial Balance

Nom Code	Name	Dr	Cr
1100	Debtors Control Account	7 597.41	
1200	Bank Current Account	18 951.90	
1230	Cash Account	391.75	
2100	Creditors Control Account		10 934.69
2200	Sales Tax Control Account		1 913.17
2201	Purchase Tax Control Account	2 750.68	
3000	Capital		23 500.00
4000	Sales Stationery		3 414.48
4001	Sales Furniture		6 151.39
5000	Purchases Stationery	6 848.97	
5001	Purchases Furniture	6 487.28	
7850	Property Rental	1 650.00	
7851	Advertising & Promotion	818.58	
7852	Motor & Travel Costs	314.56	
7853	Office Costs	102.60	
	Totals	45 913.73	45 913.73

NB: Also Accept

Tax	837.51	
Totals	44 000.56	44 000.56

Nominal Ledger Activity

Bank Current Account (1200)

Date	Ref	Dr	Cr	Balance
1 Aug	CAP4	23 000.00		
24 Aug	106674		818.58	
29 Aug	204883	3 866.76		
31 Aug	106675		7 096.28	18 951.90

Cash Account (1230)

Date	Ref	Dr	Cr	Balance
1 Aug	CAP4	500.00		
20 Aug	CS276	14.87		
25 Aug	CP52		123.12	391.75

Batch Control Totals

Sales

Net	Tax	Gross
3 958.62	791.72	4 750.34

Purchases

Net	Tax	Gross
4 724.73	614.94	5 339.67