
Instructions for Specialist Tutor and Invigilator

To be handed to the Specialist Tutor before the date of the examination, together with the disk supplied. **No other part of the examination paper may be handed to the Specialist Tutor.**

a) Before the examination

- 1 In advance of the date of examination, you are asked to load data on to your accounts software. You can do this by using the disk supplied or by inputting data in the following pages.
- 2 Check that the data matches the hard copy supplied. **A printed copy is required after setting up the file and should be returned with all other examination materials after the examination.**
- 3 Copies of the files should be created for the exclusive use of each individual candidate.
- 4 The accounts file must be protected against access by other users of the equipment; the content of the examination must not be divulged.

b) At the start of the examination

- 1 Call up the relevant file for each candidate before the commencement of the examination.
- 2 The time allowed for the examination is 2 hours, plus 5 minutes reading time, excluding printing time. No note making or keyboard/computer operation is allowed during reading time.
- 3 Any printing required is stated in the candidate's examination paper. Candidates may print **one draft copy** of all required printouts for proof-reading purposes during the examination period.

c) At the end of the examination

- 1 Candidates' **final** printouts **only** should be separated, each sheet clearly marked with the candidate's name and collated in task number order. They should be attached to the back of the examination paper which should contain the candidate's name on the front sheet.
- 2 All examination material, paper and electronic, must be returned to City & Guilds with the candidate's papers and the Invigilation Certificate.
- 3 The files created for the examination must be erased from all storage media.
- 4 The Invigilation Certificate must be signed by the Invigilator, attesting that the procedures outlined above were followed. The Specialist Tutor must also add their signature.

Manual input of set up data

Initialise the system for **Redland Electrical Ltd** with respect to the Sales, Purchase and Nominal Ledgers as required by the software package in use.

If any minor alterations to codes etc. are necessary due to the software package in use, make sure that the candidates' attention is drawn to this before the examination commences and notify City and Guilds in writing when returning the candidates' papers.

For the purpose of this examination, assume the standard tax rate is 17.5%.

Enter the following information in respect of Redland Electrical Ltd.

1. Add the following new accounts to the Customer Ledger:

| A/C No | Details | A/C No | Details |
|--------|--|--------|--|
| A255 | AZ Electrical Ltd 1 Harding Drive Chelmsford Essex CM1 6TJ | L448 | Laurel Holdings Ltd Cannon Place High Street Okehampton EX20 6DB |
| D156 | Devas & Co Ltd 14 Wharnccliffe St Bermondsey Greater London SE16 2WM | T840 | Triton Electrical Unit 28A Bede Retail Park Crewe CH3 3DL |
| G198 | Good Sounds Ltd Harbin Buildings West Street Hull HU1 5FT | X744 | XS Stores Limited Head Office Butler Wharf Salford M5 8HA |
| K170 | Keates & Garvey Unit 5 Carr Centre Doncaster DN4 3AH | | |

2. Add the following new accounts to the Supplier Ledger:

| A/C No | Details | A/C No | Details |
|--------|--|--------|--|
| BEN2 | Bentley Factors Temple House Guildhall Road Bath BA1 6FR | POT6 | Potter Partnership Woodfield Centre Walker Street Slough SL3 9GS |
| ELE7 | Electricom plc Fabre House Great Briar St London EC5 4WV | WYL8 | Wyles Factors Ltd Meredith Works National Avenue Newcastle NE4 3WQ |
| NUC8 | Nu Concept plc Concept House Norwich Norfolk NR2 4SP | | |

3. Add the following accounts to the Nominal Ledger and enter opening balances at 1 April as indicated.

| Nominal Code | Account Name | Dr | Cr |
|--------------|-------------------------------|-------------------|-------------------|
| 1100 | Debtors Control Account | 0.00 | 0.00 |
| 1200 | Bank Current Account | 73 063.63 | |
| 1230 | Cash Account * | 413.20 | |
| 2100 | Creditors Control Account | 0.00 | 0.00 |
| 2200 | Sales Tax Control Account | 0.00 | 0.00 |
| 2201 | Purchase Tax Control Account | 0.00 | 0.00 |
| 2210 | PAYE Control | | 1 046.80 |
| 2211 | National Insurance Control | | 4 720.40 |
| 2220 | Net Wages Control | 0.00 | 0.00 |
| 3000 | Capital | | 80 000.00 |
| 3200 | Profit and Loss Account | | 35 747.29 |
| 4000 | Sales TV & Audio | | 116 626.79 |
| 4001 | Sales Refrigeration | | 55 867.76 |
| 4002 | Sales Washing Machines | | 86 670.90 |
| 4003 | Sales Cookers | | 37 918.35 |
| 4004 | Sales Repairs | | 11 952.42 |
| 4005 | Sales Warranties | | 1 012.43 |
| 4006 | Claims Warranties | 0.00 | 0.00 |
| 4009 | Discounts Allowed | 1 574.88 | |
| 5000 | Purchases TV & Audio | 119 633.71 | |
| 5001 | Purchases White Goods | 82 770.30 | |
| 5002 | Purchases Miscellaneous | 15 152.79 | |
| 5003 | Costs Warranties | 0.00 | 0.00 |
| 5009 | Discounts Taken | | 4 116.56 |
| 7005 | Wages & Salaries | 97 475.20 | |
| 7006 | Employers' National Insurance | 12 405.40 | |
| 7850 | Rent & Rates | 12 600.00 | |
| 7851 | Travel Expenses | 4 082.23 | |
| 7852 | Motor Expenses | 12 428.52 | |
| 7853 | Repairs & Maintenance | 2 087.44 | |
| 7854 | Printing & Stationery | 745.10 | |
| 7855 | Miscellaneous Expenses | 1 247.30 | |
| | Totals | 435 679.70 | 435 679.70 |

* If using Sage software, ensure that the Cash Account (1230) is set up in the Bank Section.

4. Enter the following invoices into the Supplier (Purchase) Ledger:

| A/C No | Supplier | Inv Date | Inv Ref | Nom Code | Net £ | Tax £ | Gross £ |
|--------------------------|--------------------|----------|---------|----------|-------------------|------------------|-------------------|
| BEN2 | Bentley Factors | 2 April | 166085 | 5001 | 8 250.53 | 1 443.84 | 9 694.37 |
| ELE7 | Electricom plc | 4 April | 420447 | 5000 | 11 270.33 | 1 873.69 | 13 144.02 |
| ELE7 | Electricom plc | 18 April | 433540 | 5000 | 18 134.85 | 3 014.92 | 21 149.77 |
| WYL8 | Wyles Factors Ltd | 22 April | 100937 | 5000 | 3 237.00 | 566.48 | 3 803.48 |
| NUC8 | Nu Concept plc | 26 April | 0007208 | 5000 | 8 445.50 | 1 477.96 | 9 923.46 |
| POT6 | Potter Partnership | 30 April | L429 | 5003 | 413.00 | 72.28 | 485.28 |
| ELE7 | Electricom plc | 30 April | 434119 | 5000 | 14 056.30 | 2 336.86 | 16 393.16 |
| BEN2 | Bentley Factors | 30 April | 167804 | 5001 | 4 512.87 | 789.75 | 5 302.62 |
| ELE7 | Electricom plc | 1 May | 434680 | 5000 | 8 400.20 | 1 396.53 | 9 796.73 |
| NUC8 | Nu Concept plc | 9 May | 0009038 | 5000 | 15 740.23 | 2 754.54 | 18 494.77 |
| WYL8 | Wyles Factors Ltd | 13 May | 102801 | 5000 | 2 084.00 | 364.70 | 2 448.70 |
| ELE7 | Electricom plc | 16 May | 446802 | 5000 | 13 628.75 | 2 265.78 | 15 894.53 |
| BEN2 | Bentley Factors | 16 May | 168722 | 5001 | 7 166.93 | 1 254.21 | 8 421.14 |
| NUC8 | Nu Concept plc | 17 May | 0009853 | 5000 | 1 946.68 | 340.67 | 2 287.35 |
| POT6 | Potter Partnership | 18 May | L528 | 5003 | 628.00 | 109.90 | 737.90 |
| NUC8 | Nu Concept plc | 19 May | 0009906 | 5000 | 5 542.96 | 970.02 | 6 512.98 |
| ELE7 | Electricom plc | 22 May | 448009 | 5000 | 3 817.50 | 634.66 | 4 452.16 |
| NUC8 | Nu Concept plc | 22 May | 0010334 | 5000 | 1 118.95 | 195.82 | 1 314.77 |
| BEN2 | Bentley Factors | 24 May | 169833 | 5001 | 10 620.37 | 1 858.56 | 12 478.93 |
| WYL8 | Wyles Factors Ltd | 24 May | 103745 | 5000 | 912.50 | 159.69 | 1 072.19 |
| Check List Totals | | | | | 139 927.45 | 23 880.86 | 163 808.31 |

5. Enter the following invoices into the Customer (Sales) Ledger:

| A/C No | Customer | Inv Date | Inv Ref | Nom Code | Net £ | Tax £ | Gross £ |
|--------------------------|---------------------|----------|---------|----------|-------------------|------------------|-------------------|
| K170 | Keates & Garvey | 4 Jan | 2486 | 4000 | 71.91 | 12.59 | 84.50 |
| A255 | AZ Electrical Ltd | 8 April | 2707 | 4000 | 1 046.30 | 183.10 | 1 229.40 |
| G198 | Good Sounds Ltd | 9 April | 2708 | 4000 | 1 128.30 | 197.45 | 1 325.75 |
| L448 | Laurel Holdings Ltd | 9 April | 2709 | 4000 | 4 119.56 | 684.88 | 4 804.44 |
| X744 | XS Stores Limited | 11 April | 2710 | 4001 | 2 075.00 | 363.13 | 2 438.13 |
| T840 | Triton Electrical | 19 April | 2711 | 4005 | 220.00 | 38.50 | 258.50 |
| L448 | Laurel Holdings Ltd | 28 April | 2712 | 4000 | 3 014.88 | 501.22 | 3 516.10 |
| D156 | Devas & Co Ltd | 29 April | 2713 | 4003 | 1 507.45 | 263.80 | 1 771.25 |
| A255 | AZ Electrical Ltd | 30 April | 2714 | 4000 | 7 156.80 | 1 252.44 | 8 409.24 |
| T840 | Triton Electrical | 4 May | 2715 | 4001 | 1 119.40 | 195.90 | 1 315.30 |
| A255 | AZ Electrical Ltd | 6 May | 2716 | 4000 | 11 814.20 | 2 067.49 | 13 881.69 |
| L448 | Laurel Holdings Ltd | 8 May | 2717 | 4000 | 14 805.66 | 2 461.44 | 17 267.10 |
| G198 | Good Sounds Ltd | 10 May | 2718 | 4000 | 6 512.00 | 1 139.60 | 7 651.60 |
| D156 | Devas & Co Ltd | 12 May | 2719 | 4004 | 513.68 | 89.89 | 603.57 |
| X744 | XS Stores Limited | 18 May | 2720 | 4001 | 7 450.00 | 1 303.75 | 8 753.75 |
| X744 | XS Stores Limited | 19 May | 2721 | 4001 | 3 025.89 | 529.53 | 3 555.42 |
| A255 | AZ Electrical Ltd | 19 May | 2722 | 4000 | 3 371.46 | 590.01 | 3 961.47 |
| L448 | Laurel Holdings Ltd | 19 May | 2723 | 4000 | 26 419.54 | 4 392.25 | 30 811.79 |
| G198 | Good Sounds Ltd | 19 May | 2724 | 4000 | 1 919.50 | 335.91 | 2 255.41 |
| T840 | Triton Electrical | 19 May | 2725 | 4005 | 672.00 | 117.60 | 789.60 |
| T840 | Triton Electrical | 20 May | 2726 | 4004 | 1 342.00 | 234.85 | 1 576.85 |
| X744 | XS Stores Limited | 20 May | 2727 | 4000 | 11 642.38 | 2 037.42 | 13 679.80 |
| L448 | Laurel Holdings Ltd | 20 May | 2728 | 4000 | 9 504.00 | 1 580.04 | 11 084.04 |
| D156 | Devas & Co Ltd | 20 May | 2729 | 4004 | 814.79 | 142.59 | 957.38 |
| X744 | XS Stores Limited | 20 May | 2730 | 4000 | 4 743.51 | 830.11 | 5 573.62 |
| G198 | Good Sounds Ltd | 20 May | 2731 | 4000 | 11 672.22 | 2 042.64 | 13 714.86 |
| Check List Totals | | | | | 137 682.43 | 23 588.13 | 161 270.56 |

6. Process and allocate the following payments into the Supplier (Purchase) Ledger, dating all payments 30 April.

| A/C No | Supplier | Cheque No | Details | Amount (£) |
|--------|-------------------|-----------|--|------------|
| BEN2 | Bentley Factors | 340850 | Inv 166085 | 9 694.37 |
| ELE7 | Electricom plc | 340851 | Inv 420477 (discount £588.75) Inv 433540 (discount £881.51) | 32 823.53 |
| WYL8 | Wyles Factors Ltd | 340852 | Inv 100937 | 3 803.48 |

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Process and allocate the following receipts into the Customer (Sales) Ledger.

| Date | Customer | Cheque No | Details | Amount (£) |
|----------|---------------------|-----------|-----------------------------|------------|
| 21 April | Good Sounds Ltd | 128036 | Inv 2708 | 1 325.75 |
| 23 April | XS Stores Limited | 718802 | Inv 2710 | 2 438.13 |
| 29 April | AZ Electrical Ltd | 274056 | Inv 2707 | 1 229.40 |
| 30 April | Laurel Holdings Ltd | 242890 | Inv 2709 (discount £205.98) | 4 598.46 |
| 18 May | Keates & Garvey | 424280 | Inv 2486 | 84.50 |

8. After completion of the above input, the following balances will result:

Trial balance

| Nominal Code | Account Name | Dr | Cr |
|--------------|-------------------------------|-------------------|-------------------|
| 1100 | Debtors Control Account | 151 388.34 | |
| 1200 | Bank Current Account | 36 418.49 | |
| 1230 | Cash Account | 413.20 | |
| 2100 | Creditors Control Account | | 116 016.67 |
| 2200 | Sales Tax Control Account | | 23 588.13 |
| 2201 | Purchase Tax Control Account | 23 880.86 | |
| 2210 | PAYE Control | | 1 046.80 |
| 2211 | National Insurance Control | | 4 720.40 |
| 2220 | Net Wages Control | 0.00 | 0.00 |
| 3000 | Capital | | 80 000.00 |
| 3200 | Profit and Loss Account | | 35 747.29 |
| 4000 | Sales TV & Audio | | 235 569.01 |
| 4001 | Sales Refrigeration | | 69 538.05 |
| 4002 | Sales Washing Machines | | 86 670.90 |
| 4003 | Sales Cookers | | 39 425.80 |
| 4004 | Sales Repairs | | 14 622.89 |
| 4005 | Sales Warranties | | 1 904.43 |
| 4006 | Claims Warranties | 0.00 | 0.00 |
| 4009 | Discounts Allowed | 1 780.86 | |
| 5000 | Purchases TV & Audio | 227 969.46 | |
| 5001 | Purchases White Goods | 113 321.00 | |
| 5002 | Purchases Miscellaneous | 15 152.79 | |
| 5003 | Costs Warranties | 1 041.00 | |
| 5009 | Discounts Taken | | 5 586.82 |
| 7005 | Wages & Salaries | 97 475.20 | |
| 7006 | Employers' National Insurance | 12 405.40 | |
| 7850 | Rent & Rates | 12 600.00 | |
| 7851 | Travel Expenses | 4 082.23 | |
| 7852 | Motor Expenses | 12 428.52 | |
| 7853 | Repairs & Maintenance | 2 087.44 | |
| 7854 | Printing & Stationery | 745.10 | |
| 7855 | Miscellaneous Expenses | 1 247.30 | |
| | Totals | 714 437.19 | 714 437.19 |

Supplier (Purchase) Ledger balances.

| A/C No | Supplier | Balance (£) |
|--------|--------------------|-------------------|
| BEN2 | Bentley Factors | 26 202.69 |
| ELE7 | Electricom plc | 46 536.58 |
| NUC8 | Nu Concept plc | 38 533.33 |
| POT6 | Potter Partnership | 1 223.18 |
| WYL8 | Wyles Factors Ltd | 3 520.89 |
| | Totals | 116 016.67 |

Customer (Sales) Ledger balances

| A/C No | Supplier | Balance (£) |
|--------|---------------------|-------------------|
| A255 | AZ Electrical Ltd | 26 252.40 |
| D156 | Devas & Co Ltd | 3 332.20 |
| G198 | Good Sounds Ltd | 23 621.87 |
| L448 | Laurel Holdings Ltd | 62 679.03 |
| T840 | Triton Electrical | 3 940.25 |
| X744 | XS Stores Limited | 31 562.59 |
| | Totals | 151 388.34 |