

**City & Guilds Computerised Accounts – Level 3
Mark Scheme – Hope Furnishings**

i. Trial balance

Nom Code	Name	Dr (£)	Cr (£)
0020	Plant & Machinery Cost	84 700.00	
0021	Plant & Machinery Depreciation		55 717.00
1001	Stock	39 240.00	
1100	Debtors Control Account	27 875.80	
1101	Bad Debt Provision		558.00
1103	Prepayments	4 660.00	
1200	Bank Current Account	17 362.78	
1230	Cash Account	400.00	
2100	Creditors Control Account		13 356.02
2109	Accruals		1 440.00
2202	Sales & Purchase Tax Liability		2 637.58
3000	Capital		60 000.00
3200	Profit and Loss Account		13 554.62
4000	Sales Tables		43 089.38
4001	Sales Settees		21 720.62
4002	Sales Chairs		14 115.68
4003	Sales Bookcases		23 938.51
4004	Sales Suites		37 553.11
4005	Sales Miscellaneous		18 803.02
4006	Sales Desks		8 464.50
4009	Discounts Allowed	2 814.45	
4200	Sale of Assets	750.00	
5000	Purchases Timber	43 338.40	
5001	Purchases Fabrics	13 963.89	
5002	Purchases Miscellaneous	16 349.42	
5009	Discounts Taken		2 126.49
5100	Carriage Inwards	102.84	
5200	Opening Stock	38 560.00	
5201	Closing Stock		39 240.00
7850	Rent & Rates	23 853.50	
7851	Motor & Travel	5 612.06	
7852	Trade Show Costs	6 850.00	
7853	Advertising	4 154.86	
7854	Office Costs	12 612.20	
7855	Workshop Costs	9 438.92	
8000	Depreciation	2 487.00	
8100	Bad Debt Write Off	630.41	
8102	Bad Debt Provision	558.00	
	Totals	356 314.53	356 314.53

Batch Control Totals

Purchases

Net	Tax	Gross
6 148.09	1 193.27	7 341.36

Sales

Net	Tax	Gross
8 783.92	1 723.64	10 507.56

ii. Profit and Loss Account

Check presence of a profit and loss account for the month ended **31 August**.

iii. Balance Sheet

Check presence of a balance sheet dated **31 August**.

iv. Nominal Ledger Accounts

Bank Account

Date	Reference / details	Dr	Cr	Balance
30 Jul	DD		263.50	
30 Jul	CT	162.00		
20 Aug	515800	50.00		
24 Aug	628598		800.00	
25 Aug	628599		150.00	
26 Aug	628600		188.72	
25 Aug	300573	942.30		
25 Aug	024727	2 486.00		
28 Aug	486616	8 739.11		
28 Aug	221854	3 680.70		
31 Aug	628601		1 590.96	
31 Aug	628602		4 619.90	
31 Aug	628603		1 628.61	
31 Aug	628604		396.90	
31 Aug	628605		1 614.05	
31 Aug	628606		4 835.66	17 362.78

Cash Account

Date	Reference / details	Dr	Cr	Balance
18 Aug	STF42	73.20		
25 Aug	CSH462		78.96	
26 Aug	628600	188.72		400.00

Sale of Assets

Date	Reference / details	Dr	Cr	Balance
20 Aug	JNL62		50.00	
20 Aug	JNL62	3 440.00		
20 Aug	JNL62		3 190.00	750.00

v. Customer Day Book

Check presence of customer day book report showing only invoices for **August** (28304 – 28318).

vi. Audit Report

Check presence of summary audit report showing only entries for **August**.

vii. Customer Activity Report

A/C No	Name	Date	Ref	Dr	Cr	Balance
A290	Appleyard & Co	31 Aug	BadDbt		441.36	0.00
B272	Bison Yates Ltd	24 Aug	28315	257.40		4 417.53
D244	Dawson Group	24 Aug 28 Aug 28 Aug	28316 486616 Disc	3 943.48	8 739.11 387.01	8 646.21
H283	Hale Interiors	25 Aug	300573		942.30	2 741.76
P226	Perry Factors	29 Aug	28318	985.33		1 207.81
R206	Rudyard Furniture	19 Aug 25 Aug	28313 024727	360.72	2 486.00	2 449.32
W237	<i>No candidate input</i>					1 696.39
W239	Wells UK plc	22 Aug 27 Aug 28 Aug	28314 28317 221854	2 913.67 2 046.96	3 680.70	6 716.78

- Check presence of customer addresses report

viii. Supplier Activity Report

A/C No	Name	Date	Ref	Dr	Cr	Balance
2180	PB Fillings plc	14 Aug 24 Aug 31 Aug	08/238 CN63 628601	289.81 1 590.96	1 530.90	2 347.87
2196	Hessle Timber	15 Aug 28 Aug 31 Aug 31 Aug	T37715 T37878 628602 Disc	4 619.90 202.63	1 736.84 2 587.88	6 647.61
2204	Fox Hardware Ltd	20 Aug 31 Aug	27726 628603	1 628.61	279.98	279.98
2218	Tindall Supplies	31 Aug	628604	396.90		0.00
2232	Anders & Barr Ltd	20 Aug 31 Aug	8-1431 628605	1 614.05	1 205.76	2 965.56
2241	<i>No candidate input</i>					1 115.00

- Check presence of supplier addresses report

ix. Bank Reconciliation Statement

Check presence of bank reconciliation statement dated **31 July**.

x. Remittance Advices

Check presence of remittance advices

Payee	£
PB Fillings plc	1 590.96
Hessle Timber	4 619.90
Fox Hardware Ltd	1 628.61
Tindall Supplies	396.90
Anders & Barr Ltd	1 614.05

xi. Aged Creditor Report

Check presence of aged creditor report dated **31 August**.