

**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 the 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.
- 5 **Note the standard rate of tax is 20%.**

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 examinations is 2 hours 30 minutes, 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 materials, paper and electronic, must be returned to City & Guilds with the candidates' 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 **Hope Furnishings** with respect to the Sales, Purchases & Nominal Ledgers as required by the software package in use and enter the company address as follows:  
**Unit 6, City Estate, Cambridge, CB5 4DH.**

Where there is difficulty initialising the system with a new company name, you may allocate an existing company name and inform the candidates of this.

Due to the wide variety of software packages on the market it may be necessary for you to make minor alterations when inputting data, eg including tax codes, reference names, etc. Make sure candidates' attention is also drawn to any additions/omissions necessary when they are entering data and notify City & Guilds in writing when returning the candidates' papers.

Enter the information on the following pages for Hope Furnishings into your storage medium.

For the purpose of this examination assume the rate of tax is 20%. When inputting sales and purchase invoices, please ensure that the net, tax and gross figures correspond to those detailed.

**The financial year should be set up to commence in January 2011 and all subsequent transactions must be entered using that year.**

### **Note for Sage users manually inputting set up data:**

- Ensure that the Cash Account (1230) is set up in the Bank Section.

1 Input Customer data **exactly** as detailed in the schedule below.

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
A290	Appleyard & Co	Shop Unit 2 Capital Parade Luton LU1 3RC	Gill Fox	01582 272360	£15 000	30 days net
B272	Bison Yates Ltd	Archway Rd Highbury Gtr London N5 7JV	Brian Yates	0207 815 4428	£16 000	30 days net
D244	Dawson Group	Sphere House Anchor Street Basildon SS14 6HV	Frank Collins	01268 545837	£50 000	5% discount for 30 day settlement
H283	Hale Interiors	22 Church Street Coalville Leicestershire LE67 2LM	Salim Mushtaq	01530 626820	£12 000	30 days net
P226	Perry Factors	Unit 25 Stroud Trading Park Gloucester GL2 8FN	Jo Spiers	01452 337100	£8 000	30 days net
R206	Rudyard Furniture	16 High Street Beverley East Yorkshire HU17 4XB	Diane McBain	01482 883828	£10 000	30 days net
W237	Walsh Bates Ltd	6 Marton Way Rugby Warwickshire CV21 3LH	Dave Cook	01788 604499	£16 000	30 days net
W239	Wells UK plc	Roots House Stone Road Woking GU22 9GB	Sue Cohen	01486 527000	£10 000	30 days net

2 Input Supplier data **exactly** as detailed in the schedule below.

A/C No	Name	Address	Contact Name	Contact No	Credit Limit	Terms
2180	PB Fillings plc	Northern Works Berry Street Nelson BB9 3AY	John Richards	01282 350096	£12 000	30 days net
2196	Hessle Timber	Batton Works Ring Road Hull HU7 6CE	Ian Lawrie	01482 507110	£30 000	5% discount for 30 day settlement
2204	Fox Hardware Ltd	Unit 33 Estate Road 8 Long Eaton NG10 7FR	Jim Watson	01159 483822	£5 000	30 days net
2218	Tindall Supplies	26 Kirk Row Basingstoke Hampshire RG21 3YK	Sue Carter	01256 272750	£8 000	30 days net
2232	Anders & Barr Ltd	Jesmond Way South Shields Tyne and Wear NE33 5XB	Laura Field	01914 370118	£9 000	30 days net
2241	Bison Yates Ltd	Archway Rd Highbury Gtr London N5 7JV	Brian Yates	0207 815 4428	£15 000	30 days net

3 Input Customer Ledger opening balances as follows.

A/C No	Customer	Reference	Date	Amount
A290	Appleyard & Co	27056	5 Apr	441.36
B272	Bison Yates Ltd	28124	20 Jun	1 063.35
		28270	3 Jul	1 740.25
D244	Dawson Group	28126	20 Jun	1 629.63
		28146	28 Jun	2 737.14
		28292	10 Jul	1 931.16
H283	Hale Interiors	28289	9 Jul	942.30
P226	Perry Factors	28119	18 Jun	317.00
R206	Rudyard Furniture	28117	17 Jun	880.25
		28294	10 Jul	1 012.40
W237	Walsh Bates Ltd	28261	1 Jul	732.00
W239	Wells UK plc	28295	10 Jul	1 181.45
				<b>14 608.29</b>

4 Input Supplier Ledger opening balances as follows.

A/C No	Supplier	Reference	Date	Amount
2180	PB Fillings plc	06/271	10 Jun	916.33
2196	Hessle Timber	T37015	19 Jun	1 880.14
		T37165	30 Jun	1 616.05
2204	Fox Hardware Ltd	27006	26 Jun	439.50
		27239	1 Jul	414.27
2218	Tindall Supplies	T453	23 Jun	119.85
2232	Anders & Barr Ltd	6-2843	24 Jun	1 074.40
		7-1208	7 Jul	1 614.05
2241	Bison Yates Ltd	328099	1 Jul	384.85
				<b>8 459.44</b>

5 Input Nominal Ledger opening balances as follows, dated 31 July.

Nom Code	Name	Debit	Credit
0020	Plant & Machinery Cost	88 140.00	
0021	Plant & Machinery Depreciation		58 540.00
1001	Stock	42 100.00	
1103	Prepayments	6 950.00	
1200	Bank Current Account	16 408.55	
1230	Cash Account	217.04	
2109	Accruals		1 840.00
2202	Sales & Purchase Tax Liability		4 835.66
3000	Capital		60 000.00
3200	Profit and Loss Account		13 554.62
4000	Sales Tables		38 412.33
4001	Sales Settees		16 057.19
4002	Sales Chairs		8 230.44
4003	Sales Bookcases		21 920.50
4004	Sales Suites		34 342.15
4005	Sales Miscellaneous		18 074.12
4009	Discounts Allowed	2 235.92	
4200	Sale of Assets	550.00	
5000	Purchases Timber	32 086.36	
5001	Purchases Fabrics	9 215.03	
5002	Purchases Miscellaneous	15 139.65	
5009	Discounts Taken		1 770.52
5100	Carriage Inwards	102.84	
5200	Opening Stock	38 560.00	
5201	Closing Stock		42 100.00
7850	Rent & Rates	21 340.00	
7851	Motor & Travel	5 572.06	
7852	Trade Show Costs	6 850.00	
7853	Advertising	4 004.86	
7854	Office Costs	12 374.20	
7855	Workshop Costs	9 373.12	
8000	Depreciation	2 120.00	
8100	Bad Debt Write Off	189.05	
<b>Totals</b>		<b>313 528.68</b>	<b>319 677.53</b>

6 Input the following sales invoices.

A/C No	Customer	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
W237	Walsh Bates Ltd	11 Jul	28297	4003	392.46	78.49	470.95
D244	Dawson Group	14 Jul	28298	4000	2 835.23	538.69	3 373.92
R206	Rudyard Furniture	20 Jul	28299	4002	1 228.00	245.60	1 473.60
P226	Perry Factors	20 Jul	28300	4005	185.40	37.08	222.48
B272	Bison Yates Ltd	23 Jul	28301	4001	1 212.35	242.47	1 454.82
D244	Dawson Group	28 Jul	28302	4004	3 210.96	610.08	3 821.04
W239	Wells UK plc	30 Jul	28303	4000	2 082.71	416.54	2 499.25
D244	Dawson Group	2 Aug	28304	4001	1 218.80	231.57	1 450.37
W237	Walsh Bates Ltd	2 Aug	28305	4003	411.20	82.24	493.44
H283	Hale Interiors	8 Aug	28306	4002	1 955.80	391.16	2 346.96
R206	Rudyard Furniture	9 Aug	28307	4000	1 740.50	348.10	2 088.60
D244	Dawson Group	10 Aug	28308	4003	852.75	162.02	1 014.77
W239	Wells UK plc	15 Aug	28309	4000	1 463.46	292.69	1 756.15
B272	Bison Yates Ltd	15 Aug	28310	4001	804.22	160.84	965.06
D244	Dawson Group	17 Aug	28311	4002	1 880.33	357.26	2 237.59
H283	Hale Interiors	19 Aug	28312	4005	329.00	65.80	394.80
<b>Batch Totals</b>					<b>21 803.17</b>	<b>4 260.63</b>	<b>26 063.80</b>

7 Input the following purchase invoices.

A/C No	Supplier	Inv Date	Inv Ref	Nom Code	Net £	Tax £	Gross £
2196	Hessle Timber	18 Jul	T37306	5000	4 052.55	769.98	4 822.53
2218	Tindall Supplies	18 Jul	T583	5002	330.75	66.15	396.90
2180	PB Fillings plc	26 Jul	07/389	5001	1 325.80	265.16	1 590.96
2241	Bison Yates Ltd	31 Jul	328227	5000	608.46	121.69	730.15
2204	Fox Hardware Ltd	1 Aug	27648	5002	645.70	129.14	774.84
2196	Hessle Timber	8 Aug	T37628	5000	1 952.01	370.88	2 322.89
2232	Anders & Barr Ltd	10 Aug	8-1212	5001	1 466.50	293.30	1 759.80
2180	PB Fillings plc	12 Aug	08/160	5001	922.32	184.46	1 106.78
<b>Batch Totals</b>					<b>11 304.09</b>	<b>2 200.76</b>	<b>13 504.85</b>

8 Input the following cheques received into the Sales Ledger.

Date	Customer	A/C No	Reference	Amount
26 Jul	Bison Yates Ltd	B272	204338	1 063.35
27 Jul	Perry Factors	P226	370104	317.00
27 Jul	Dawson Group (Discount Inv 28126 - £71.47, Inv 28146 - £120.05)	D244	486534	4 175.25
30 Jul	Rudyard Furniture	R206	024695	880.25

9 Input the following cheque payments into the Purchases Ledger.

Date	Supplier	A/C No	Cheque No	Amount
27 Jul	PB Fillings plc	2180	628594	916.33
27 Jul	Hessle Timber (Discount Inv T37015 - £82.46, Inv T37165 - £70.88)	2196	628595	3 342.85
27 Jul	Tindall Supplies	2218	628596	119.85
27 Jul	Anders & Barr Ltd	2232	628597	1 074.40

For guidance, on completion of the above input, the trial balance should match the opening balances schedule below:

**Nominal Ledger balances as at 30 August**

<b>Nom Code</b>	<b>Name</b>	<b>Dr (£)</b>	<b>Cr (£)</b>
0020	Plant & Machinery Cost	88 140.00	
0021	Plant & Machinery Depreciation		58 540.00
1001	Stock	42 100.00	
1100	Debtors Control Account	34 044.72	
1101	Bad Debt Provision	0.00	0.00
1103	Prepayments	6 950.00	
1200	Bank Current Account	17 390.97	
1230	Cash Account	217.04	
2100	Creditors Control Account		16 357.52
2109	Accruals		1 840.00
2200	Sales Tax Control Account		4 260.63
2201	Purchase Tax Control Account	2 200.76	
2202	Sales & Purchase Tax Liability		4 835.66
3000	Capital		60 000.00
3200	Profit and Loss Account		13 554.62
4000	Sales Tables		46 534.23
4001	Sales Settees		19 292.56
4002	Sales Chairs		13 294.57
4003	Sales Bookcases		23 576.91
4004	Sales Suites		37 553.11
4005	Sales Miscellaneous		18 588.52
4009	Discounts Allowed	2 427.44	
4200	Sale of Assets	550.00	
5000	Purchases Timber	38 699.38	
5001	Purchases Fabrics	12 929.65	
5002	Purchases Miscellaneous	16 116.10	
5009	Discounts Taken		1 923.86
5100	Carriage Inwards	102.84	
5200	Opening Stock	38 560.00	
5201	Closing Stock		42 100.00
7850	Rent & Rates	21 340.00	
7851	Motor & Travel	5 572.06	
7852	Trade Show Costs	6 850.00	
7853	Advertising	4 004.86	
7854	Office Costs	12 374.20	
7855	Workshop Costs	9 373.12	
8000	Depreciation	2 120.00	
8100	Bad Debt Write Off	189.05	
	<b>Totals</b>	<b>362 252.19</b>	<b>362 252.19</b>



**Customer Ledger balances**

<b>A/C No</b>	<b>Customer</b>	<b>Balance (£)</b>
A290	Appleyard & Co	441.36
B272	Bison Yates Ltd	4 160.13
D244	Dawson Group	13 828.85
H283	Hale Interiors	3 684.06
P226	Perry Factors	222.48
R206	Rudyard Furniture	4 574.60
W237	Walsh Bates Ltd	1 696.39
W239	Wells UK plc	5 436.85
		<b>34 044.72</b>

**Supplier Ledger balances**

<b>A/C No</b>	<b>Supplier</b>	<b>Balance (£)</b>
2180	PB Fillings plc	2 697.74
2196	Hessle Timber	7 145.42
2204	Fox Hardware Ltd	1 628.61
2218	Tindall Supplies	396.90
2232	Anders & Barr Ltd	3 373.85
2241	Bison Yates Ltd	1 115.00
		<b>16 357.52</b>