

Book-keeping and Accounts Level 1

8991-01-001
(NU-BKA 01)
81032

This paper must be returned with
the candidate's work, otherwise the
entry will be void and no result will
be issued.



Candidate's name (Block letters please)

Centre no

Date

Time allowed: 1 hour 30 minutes
(plus 5 minutes reading time).

Note making is not allowed during reading time.

The marks allocated to each question are shown in brackets.

All answers must be written in ink.

Calculators may be used.

Show all your workings.

If additional separate sheets of paper are used, make sure each page is clearly labelled with your name and attached to your answer booklet.

It is recommended that tasks should be completed in the order shown.

For examiner's use only

T1	T2	T3	T4	T5	T6	T7	T8	T9	T10	Total
/12	/11	/4	/5	/10	/16	/4	/10	/8	/20	/100

INVOICE FAYE'S FASHIONS PLUMPTON BUSINESS PARK PLUMPTON	INVOICE FAYE'S FASHIONS PLUMPTON BUSINESS PARK PLUMPTON
A&G Clothing Invoice No 629 4 High St. Date: 30 Sept Plumpton	Chloe's Clothes Invoice No 630 9 Main St. Date: 30 Sept Plumpton
£ 30 dresses @ £10 each 300 00 Less 10% trade discount 30 00 Add tax @18% <u>48 60</u> Total <u>318 60</u>	£ Accessories as ordered 200 00 Less 10% trade discount 20 00 Add tax @18% <u>32 40</u> Total <u>212 40</u>
Terms 30 days net	Terms 30 days net
Your calculation if necessary	Your calculation if necessary

Faye's Fashions Sales Day Book					
Date	Customer	Invoice No	Total £	Tax £	Net £

Task 3

Make the relevant transfers from the sales day book to the ledger accounts below.

Sales Account					
Date	Details	Amount £	Date	Details	Amount £

(2 marks)

Tax Account					
Date	Details	Amount £	Date	Details	Amount £

(2 marks)

Task 4

Complete the ledger account for RPN & Co below from the transactions entered in the sales day book. Balance the account at 30 September and bring down the balance.

RPN & Co Account					
Date	Details	Amount £	Date	Details	Amount £

(5 marks)

Task 5

The petty cash book on the opposite page is for the week ended 30 September. The opening balance of £100 at 24 September has not been entered. The two petty cash vouchers below need to be entered into the petty cash book before it can be balanced for the week.

PETTY CASH VOUCHER	
Date: 30 Sept	No 98 £ P
Required for:	
Train fare	7 63
Tax	1 37
	9 00
Signed by:	<i>S. Khan</i>

PETTY CASH VOUCHER	
Date: 30 Sept	No 99 £ P
Required for:	
Postage stamps	4 35
Signed by:	<i>L. Bing</i>

Task 7

Complete the cheque below to pay the total amount due to Fine Line Co.

Southern Sky Bank plc		44-70-42
Plumpton Branch Plumpton PY6 7SG		Date _____
Pay	A/C Payee	£ <input type="text"/>
_____	_____	
_____	_____	
956795	44 70 42	66688733
		Faye's Fashions

(4 marks)

Task 8

In today's post a bank statement arrived from Southern Sky Bank plc and is detailed below:

BANK STATEMENT				
Southern Sky Bank plc Plumpton Branch				
In account with: Faye's Fashions				
All entries to: 30 September are inclusive and complete				
				Account No: 66688733
Date	Details	£	£	Balance £
01 Sept	Balance			2 965
04 Sept	BACS – P. Aponwei		595	3 560
09 Sept	Cheque 656793	150		3 410
12 Sept	BGC - Sales		380	3 790
14 Sept	Plumpton Property DD	400		3 390
15 Sept	ATM/Cash machine	100		3 290
17 Sept	Cash and cheques		200	3 490
20 Sept	BACS – Fun Fashions		240	3 730
26 Sept	Telephone charges – DD	142		3 588
28 Sept	Bank charges	82		3 506
DD = Direct Debit SO = Standing Order BGC = Bank Giro Credit BACS = Bankers Automated Clearing Services				

Update the cash book on the opposite page at 30 September. Balance the cash book at 30 September and bring down the balance.

(10 marks)

Faye's Fashions Cash Book (Bank columns only)					
Date	Details	£	Date	Details	£
01 Sept	Balance b/d	2 965	05 Sept	Astor Insurance (chq 656793)	150
10 Sept	Sales	380	28 Sept	R. Smart (chq 656794)	315
15 Sept	Chloe's Clothes	200			
29 Sept	Sales	100			
29 Sept	Hi Fashion	45			

Task 10

On 22 September, Faye's sister also started a new business, called Young Faye, which sells childrenswear. There is no tax on childrenswear. She has written up the cash book shown below but has not balanced it off.

Balance the cash book for Young Faye at 30 September bringing down the balances. Post the cash book to the ledger accounts below, balancing all accounts containing more than one transaction. Extract the trial balance at 30 September.

Young Faye Cash Book							
Date	Details	Cash £	Bank £	Date	Details	Cash £	Bank £
23 Sept	Capital		6 000	23 Sept	Rent		460
24 Sept	Bank	500		24 Sept	Purchases		1 700
26 Sept	Sales	220		24 Sept	Cash		500
28 Sept	Sales		300	27 Sept	Purchases		810
30 Sept	Sales		495	29 Sept	Insurance	290	

(3 marks)

Capital Account					
Date	Details	Amount £	Date	Details	Amount £

(1 mark)

Sales Account					
Date	Details	Amount £	Date	Details	Amount £

(4 marks)

Rent and Insurance Account					
Date	Details	Amount £	Date	Details	Amount £

(3 marks)

Purchases Account					
Date	Details	Amount £	Date	Details	Amount £

(3 marks)

Young Faye Trial Balance as at 30 September		
	Dr £	Cr £

(6 marks)

(Total 20 marks)

End of Examination