

**City & Guilds Computerised Accounts - Level 3
Marking Scheme - Sample Paper 1**

Task 16i

Date: 10/10/2008		<u>Gemprint Ltd STI</u>	Page: 1
Time: 23:08:02		<u>Period Trial Balance</u>	
To Period: Month 5, May 2007			
<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0020	Plant & Machinery Cost	71,260.00	
0021	Plant & Machinery Depreciation		15,033.00
1001	Stock	9,400.00	
1100	Debtors Control Account	49,545.76	
1103	Prepayments	1,265.00	
1200	Bank Current Account	28,772.17	
1230	Cash Account	300.00	
2100	Creditors Control Account		25,375.59
2109	Accruals		250.00
2202	Sales & Purchase Tax Liability		3,662.91
3000	Capital		50,000.00
3200	Profit and Loss Account		82,564.38
4000	Sales Magazine Contracts		170,527.18
4001	Sales Bespoke		12,681.66
4002	Sales Posters		46,879.14
4003	Sales Educational		9,137.47
4004	Sales Promotional Products		52,090.00
4005	Sales Tickets		25,538.70
4009	Discounts Allowed	5,737.41	
4200	Sales of Assets	100.00	
5000	Purchases Paper & Inks	72,548.00	
5001	Purchases Typesetting	5,553.00	
5002	Purchases Consumables	1,348.65	
5003	Purchases Packaging	6,317.80	
5009	Discounts Taken		2,721.59
5100	Carriage Inwards	815.12	
5200	Opening Stock	6,800.00	
5201	Closing Stock		9,400.00
7850	Rent & Rates	7,635.25	
7851	Machine Maintenance	1,933.50	
7852	Wages & Staff Costs	94,487.39	
7853	Motor & Travel	23,775.43	
7854	Print Room Costs	87,976.01	
7855	Office Costs	13,660.03	
8000	Depreciation	16,313.00	
8100	Bad Debt Write Off	318.10	
	Totals:	<u>505,861.62</u>	<u>505,861.62</u>

Task 16ii

		<u>Gemprint Ltd STI</u>	Page: 1
		<u>Profit & Loss</u>	
Date:	10/10/2008		
Time:	23:20:08		
From:	Month 5, May 2007		
To:	Month 5, May 2007		
Chart of Accounts:	Default Layout of Accounts		
	<u>Period</u>	<u>Year to Date</u>	
Sales			
Product Sales	43,783.22	311,116.74	
Sales of Assets	0.00	(100.00)	
	43,783.22		311,016.74
Purchases			
Purchases	20,543.45	83,045.86	
Purchase Charges	0.00	815.12	
Stock	(1,200.00)	(2,600.00)	
	19,343.45		81,260.98
Direct Expenses			
	0.00		0.00
	Gross Profit/(Loss):	24,439.77	229,755.76
Overheads			
Maintenance	22,685.44	229,467.61	
Depreciation	953.00	16,313.00	
Bad Debts	131.60	318.10	
	23,770.04		246,098.71
	Net Profit/(Loss):	669.73	(16,342.95)

Task 16iii

Date: 10/10/2008 Time: 23:21:15	<u>Gemprint Ltd STI</u> <u>Balance Sheet</u>		Page: 1
From: Month 5, May 2007 To: Month 5, May 2007			
Chart of Account:	Default Layout of Accounts		
	<u>Period</u>	<u>Year to Date</u>	
Fixed Assets			
Plant and Machinery	(953.00)	56,227.00	56,227.00
		(953.00)	
Current Assets			
Stock	1,200.00	9,400.00	
Debtors	12,459.37	50,810.76	
Deposits and Cash	113.68	300.00	
Bank Account	0.00	28,772.17	
VAT Liability	276.13	0.00	
		14,049.18	89,282.93
Current Liabilities			
Creditors : Short Term	7,809.85	25,625.59	
Bank Account	4,616.60	0.00	
VAT Liability	0.00	3,662.91	
		12,426.45	29,288.50
Current Assets less Current Liabilities:		1,622.73	59,994.43
Total Assets less Current Liabilities:		669.73	116,221.43
Long Term Liabilities			
		0.00	0.00
Total Assets less Total Liabilities:		669.73	116,221.43
Capital & Reserves			
Share Capital	0.00	50,000.00	
Reserves	0.00	82,564.38	
P&L Account	669.73	(16,342.95)	
		669.73	116,221.43

Task 16iv

Date: 01/09/2007		Gemprint Ltd SOLUTION				Page: 1						
Time: 20:53:59		Nominal Activity										
Date From: 01/01/1980		NC From:										
Date To: 31/05/2007		NC To: 99999999										
Transaction From: 1												
Transaction To: 99999999												
N/C: 1200		Name: Bank Current Account		Account Balance:		28,772.17 DR						
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
31	JD	22/04/2007	1200	O/Bal	Opening Balance	0	T9	26,569.13	26,569.13	-	-	
107	SR	22/04/2007	M026	510690	Sales Receipt	0	T9	1,025.00	1,025.00	-	N	
108	SR	23/04/2007	C103	223011	Sales Receipt	0	T9	2,444.92	2,444.92	-	R	
109	SR	25/04/2007	B188	441960	Sales Receipt	0	T9	716.33	716.33	-	R	
110	SR	26/04/2007	H152	147884	Sales Receipt	0	T9	11,602.27	11,602.27	-	R	
112	SR	27/04/2007	S113	614772	Sales Receipt	0	T9	3,728.12	3,728.12	-	N	
113	SR	30/04/2007	G055	CANCEL	Sales Receipt	0	T9	131.60	131.60	-	N	
114	BR	28/04/2007	1200	127730		0	T1	940.00	940.00		N	
115	PP	25/04/2007	1244	055198	Purchase Payment	0	T9	1,385.55		1,385.55	-	N
116	PP	25/04/2007	1053	055199	Purchase Payment	0	T9	10,892.85		10,892.85	-	R
118	PP	25/04/2007	1402	055200	Purchase Payment	0	T9	994.25		994.25	-	N
119	PP	29/04/2007	1388	055201	Purchase Payment	0	T9	131.60		131.60	-	N
131	BP	29/04/2007	1200	DD	Adjustment Posting	0	T10	115.25		115.25	-	R
132	BP	29/04/2007	1200	DD	Adjustment Posting	0	T10	117.50		117.50	-	R
148	BP	31/05/2007	1200	055202		0	T9	18,210.85		18,210.85	-	N
149	BP	31/05/2007	1200	055203		0	T1	2,834.51		2,834.51	N	
150	BP	31/05/2007	1200	055204		0	T0	1,200.00		1,200.00	N	
158	JC	11/02/2007	1200	VOID	Cancelled Cheque - G055	0	T9	131.60		131.60	-	N
160	SR	26/05/2007	B188	443070	Sales Receipt	0	T9	406.55	406.55	-	N	
161	SR	26/05/2007	H168	212883	Sales Receipt	0	T9	2,076.48	2,076.48	-	N	
162	SR	28/05/2007	H152	161004	Sales Receipt	0	T9	24,861.75	24,861.75	-	N	
164	SR	30/05/2007	S113	616005	Sales Receipt	0	T9	11,177.85	11,177.85	-	N	
165	SR	31/05/2007	H168	CONTRA	Contra Receipt	0	T9	164.50	164.50	-	N	
166	PP	31/05/2007	1173	CONTRA	Contra Payment	0	T9	164.50		164.50	-	N
167	PP	31/05/2007	1053	055205	Purchase Payment	0	T9	14,470.93		14,470.93	-	N
169	PP	31/05/2007	1195	055206	Purchase Payment	0	T9	447.93		447.93	-	N
170	PP	31/05/2007	1244	055207	Purchase Payment	0	T9	1,015.49		1,015.49	-	N
171	PP	31/05/2007	1402	055208	Purchase Payment	0	T9	1,052.80		1,052.80	-	N
172	BP	31/05/2007	1200	055209		0	T9	3,816.54		3,816.54	-	N
173	JC	31/05/2007	1200	055210	Bank Transfer	0	T9	90.18		90.18	-	N
Totals:									85,844.50	57,072.33		
History Balance:									28,772.17			
N/C: 1230		Name: Cash Account		Account Balance:				300.00 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
33	JD	22/04/2007	1230	O/Bal	Opening Balance	0	T9	186.32	186.32	-	-	
147	CR	31/05/2007	1230	C524		0	T1	23.50	23.50		N	
174	JD	31/05/2007	1230	055210	Bank Transfer	0	T9	90.18	90.18	-	N	
Totals:									300.00			
History Balance:									300.00			
N/C: 4200		Name: Sales of Assets		Account Balance:				100.00 DR				
No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
152	JC	28/04/2007	4200	JFA81		0	T9	800.00		800.00	-	-
154	JD	28/04/2007	4200	JFA81		0	T9	3,000.00	3,000.00	-	-	
156	JC	28/04/2007	4200	JFA81		0	T9	2,100.00		2,100.00	-	-
Totals:									3,000.00	2,900.00		
History Balance:									100.00			

Task 16v

Date:		01/09/2007		Genprint Ltd SOLUTION		Page:		1	
Time:		20:56:24		<u>Day Books: Customer Invoices (Summary)</u>					
Date From:		01/05/2007		Customer From:					
Date To:		31/05/2007		Customer To:		//////			
Transaction From:		1							
Transaction To:		99999999							
<u>Tran No.</u>	<u>Items</u>	<u>Type</u>	<u>Date</u>	<u>A/C Ref</u>	<u>Inv Ref</u>	<u>Details</u>	<u>Net Amount</u>	<u>Tax Amount</u>	<u>Gross Amount</u>
83	1	SI	16/05/2007	H152	8568		6,522.00	1,084.28	7,606.28
84	1	SI	16/05/2007	G027	8569		312.52	54.69	367.21
85	1	SI	18/05/2007	H168	8570		1,087.22	190.26	1,277.48
86	1	SI	19/05/2007	S113	8571		1,434.65	251.06	1,685.71
87	1	SI	19/05/2007	B188	8572		240.00	42.00	282.00
88	1	SI	22/05/2007	H152	8573		13,370.23	2,222.80	15,593.03
89	1	SI	22/05/2007	C103	8574		856.30	149.85	1,006.15
90	1	SI	22/05/2007	M026	8575		4,000.00	700.00	4,700.00
91	1	SI	23/05/2007	B188	8576		32.75	73.98	496.73
92	1	SI	25/05/2007	H152	8577		1,424.43	237.64	1,667.07
93	1	SI	25/05/2007	S113	8578		320.00	56.00	376.00
94	1	SI	25/05/2007	S113	8579		1,112.40	194.67	1,307.07
95	1	SI	25/05/2007	C103	8580		448.12	78.42	526.54
96	1	SI	26/05/2007	H152	8581		266.00	44.22	310.22
97	1	SI	27/05/2007	B188	8582		108.00	18.90	126.90
98	1	SI	27/05/2007	H152	8583		4,458.00	741.14	5,199.14
138	1	SI	28/05/2007	H152	8584		3,410.00	566.91	3,976.91
139	1	SI	28/05/2007	C103	8585		276.35	48.36	324.71
140	1	SI	30/05/2007	S113	8586		1,382.30	241.90	1,624.20
141	1	SI	30/05/2007	B188	8587		672.80	117.74	790.54
142	1	SI	30/05/2007	H152	8588		2,850.00	473.81	3,323.81
143	1	SI	30/05/2007	G027	8589		270.00	47.25	317.25
Totals:							<u>45,249.07</u>	<u>7,635.88</u>	<u>52,884.95</u>

Task 16vi

Date: 10/10/2008		Gemprint Ltd STI										Page: 1				
Time: 23:22:50		Audit Trail (Summary)														
Date From: 01/05/2007		Date To: 31/05/2007		Customer From:								Customer To: /				
Transaction From: 1		Transaction To: 99999999		Supplier From:								Supplier To: /				
Dept From: 0		Dept To: 999		N/C From:								N/C To: 99999999				
Exclude Deleted Tran: No																
No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Ed	Fail	V	B	Bank Rec.	Date
87	SI	16/05/2007	HL52	4000	0	8568		6,522.00	1,084.28	T1	N	0.00	N	-		
88	SI	16/05/2007	G027	4001	0	8569		312.52	54.69	T1	N	0.00	N	-		
89	SI	18/05/2007	HL68	4004	0	8570		1,087.22	190.26	T1	Y	1,277.48	N	-		
90	SI	19/05/2007	S113	4002	0	8571		1,434.65	251.06	T1	Y	1,685.71	N	-		
91	SI	19/05/2007	B188	4001	0	8572		240.00	42.00	T1	N	0.00	N	-		
92	SI	22/05/2007	HL52	4000	0	8573		13,370.23	2,222.80	T1	N	0.00	N	-		
93	SI	22/05/2007	C103	4005	0	8574		856.30	149.85	T1	N	0.00	N	-		
94	SI	22/05/2007	M026	4000	0	8575		4,000.00	700.00	T1	N	0.00	N	-		
95	SI	23/05/2007	B188	4001	0	8576		422.75	73.98	T1	N	0.00	N	-		
96	SI	25/05/2007	HL52	4004	0	8577		1,429.43	237.64	T1	N	0.00	N	-		
97	SI	25/05/2007	S113	4002	0	8578		320.00	56.00	T1	Y	376.00	N	-		
98	SI	25/05/2007	S113	4000	0	8579		1,112.40	194.67	T1	N	0.00	N	-		
99	SI	25/05/2007	C103	4003	0	8580		448.12	78.42	T1	N	0.00	N	-		
100	SI	26/05/2007	HL52	4002	0	8581		266.00	44.22	T1	N	0.00	N	-		
101	SI	27/05/2007	B188	4005	0	8582		108.00	18.90	T1	N	0.00	N	-		
102	SI	27/05/2007	HL52	4000	0	8583		4,458.00	741.14	T1	N	0.00	N	-		
103	PI	01/05/2007	1173	7855	0	HA1930		140.00	24.50	T1	Y	164.50	N	-		
104	PI	04/05/2007	1244	5000	0	051108		513.32	89.83	T1	N	0.00	N	-		
105	PI	05/05/2007	1053	5000	0	B32801		2,144.50	356.52	T1	N	0.00	N	-		
106	PI	09/05/2007	1402	5001	0	00846		246.88	43.20	T1	N	0.00	N	-		
107	PI	19/05/2007	1053	5000	0	B33091		1,307.85	250.68	T1	N	0.00	N	-		
108	PI	19/05/2007	1195	7851	0	04992		346.02	60.55	T1	N	0.00	N	-		
109	PI	20/05/2007	1388	5002	0	P72760		88.47	0.00	T0	N	0.00	N	-		
110	PI	22/05/2007	1053	5000	0	B33830		812.35	135.05	T1	N	0.00	N	-		
124	JC	01/05/2007	1001	1001	0	JR05		8,200.00	0.00	T9	Y	8,200.00	-	-		
125	JD	01/05/2007	5201	5201	0	JR05		8,200.00	0.00	T9	Y	8,200.00	-	-		
126	JC	01/05/2007	1103	1103	0	JR05		130.00	0.00	T9	Y	130.00	-	-		
127	JD	01/05/2007	7853	7853	0	JR05		130.00	0.00	T9	Y	130.00	-	-		
128	JC	01/05/2007	1103	1103	0	JR05		1,200.00	0.00	T9	Y	1,200.00	-	-		
129	JD	01/05/2007	7850	7850	0	JR05		1,200.00	0.00	T9	Y	1,200.00	-	-		
130	JD	01/05/2007	2109	2109	0	JR05		150.00	0.00	T9	Y	150.00	-	-		
131	JC	01/05/2007	7855	7855	0	JR05		150.00	0.00	T9	Y	150.00	-	-		
134	PI	24/05/2007	1053	5000	0	B34055		8,544.20	1,420.47	T1	N	0.00	N	-		
135	PI	26/05/2007	1388	5002	0	P72901		213.33	0.00	T0	N	0.00	N	-		
136	PI	29/05/2007	1244	5000	0	053859		1,620.54	283.59	T1	N	0.00	N	-		
137	PI	29/05/2007	1195	7851	0	05111		211.22	36.96	T1	N	0.00	N	-		
138	PI	30/05/2007	1053	5000	0	B34203		5,530.60	919.46	T1	N	0.00	N	-		
139	SI	28/05/2007	HL52	4000	0	8584		3,410.00	566.91	T1	N	0.00	N	-		
140	SI	28/05/2007	C103	4003	0	8585		276.35	48.36	T1	N	0.00	N	-		
141	SI	30/05/2007	S113	4002	0	8586		1,382.30	241.90	T1	N	0.00	N	-		
142	SI	30/05/2007	B188	4001	0	8587		672.80	117.74	T1	N	0.00	N	-		
143	SI	30/05/2007	HL52	4000	0	8588		2,850.00	473.81	T1	N	0.00	N	-		
144	SI	30/05/2007	G027	4005	0	8589		270.00	47.25	T1	N	0.00	N	-		
145	JD	31/05/2007	5003	5003	0	JT293		6,317.80	0.00	T9	Y	6,317.80	-	-		
146	JC	31/05/2007	5000	5000	0	JT293		6,317.80	0.00	T9	Y	6,317.80	-	-		
147	SC	27/05/2007	S113	4002	0	CN236		320.00	56.00	T1	Y	376.00	N	-		
148	CR	31/05/2007	1230	4002	0	CS24		20.00	3.50	T1	Y	23.50	N	-		
149	BP	31/05/2007	1200	7852	0	055202		18,210.85	0.00	T0	Y	18,210.85	N	-		
150	BP	31/05/2007	1200	7854	0	055203		2,412.35	422.16	T1	Y	2,834.51	N	-		
151	BP	31/05/2007	1200	7850	0	055204		1,200.00	0.00	T0	Y	1,200.00	N	-		
161	SR	26/05/2007	B188	1200	0	443070	Sales Receipt	406.55	0.00	T9	Y	406.55	-	N		
162	SR	26/05/2007	HL68	1200	0	212883	Sales Receipt	2,076.48	0.00	T9	Y	2,076.48	-	N		
163	SR	28/05/2007	HL52	1200	0	161004	Sales Receipt	24,861.75	0.00	T9	Y	24,861.75	-	N		
164	SD	28/05/2007	HL52	4009	0	161004	Sales Discount	1,165.85	0.00	T9	Y	1,165.85	-	-		
165	SR	30/05/2007	S113	1200	0	616005	Sales Receipt	11,177.85	0.00	T9	Y	11,177.85	-	N		
166	PP	31/05/2007	1053	1200	0	055205	Purchase Payment	14,470.93	0.00	T9	Y	14,470.93	-	N		
167	PD	31/05/2007	1053	5009	0	055205	Purchase Discount	678.59	0.00	T9	Y	678.59	-	-		
168	PP	31/05/2007	1195	1200	0	055206	Purchase Payment	447.93	0.00	T9	Y	447.93	-	N		
169	PP	31/05/2007	1244	1200	0	055207	Purchase Payment	1,015.49	0.00	T9	Y	1,015.49	-	N		
170	PP	31/05/2007	1402	1200	0	055208	Purchase Payment	1,052.80	0.00	T9	Y	1,052.80	-	N		
171	BP	31/05/2007	1200	2202	0	055209		3,816.54	0.00	T9	Y	3,816.54	-	N		
172	JC	31/05/2007	1200	1200	0	055210	Bank Transfer	90.18	0.00	T9	Y	90.18	-	N		

Date: 10/10/2008		Gemprint Ltd STI		Page: 2										
Time: 23:22:50		<u>Audit Trail (Summary)</u>												
No	Type	Date	A/C	N/C	Dept Ref	Details	Net	Tax T/C	Fl	Fail	V	B	Bank Rec. Date	
173	JD	31/05/2007	1230	1230	0	055210	Bank Transfer	90.18	0.00	T9	Y	90.18	-	N
174	JD	31/05/2007	1001	1001	0	JMED5		9,400.00	0.00	T9	Y	9,400.00	-	-
175	TC	31/05/2007	5201	5201	0	JMED5		9,400.00	0.00	T9	Y	9,400.00	-	-
176	TC	31/05/2007	2109	2109	0	JMED5		250.00	0.00	T9	Y	250.00	-	-
177	JD	31/05/2007	7855	7855	0	JMED5		250.00	0.00	T9	Y	250.00	-	-
178	JD	31/05/2007	1103	1103	0	JMED5		65.00	0.00	T9	Y	65.00	-	-
179	TC	31/05/2007	7853	7853	0	JMED5		65.00	0.00	T9	Y	65.00	-	-
180	JD	31/05/2007	1103	1103	0	JMED5		1,200.00	0.00	T9	Y	1,200.00	-	-
181	TC	31/05/2007	7850	7850	0	JMED5		1,200.00	0.00	T9	Y	1,200.00	-	-
182	JD	31/05/2007	8000	8000	0	JMED5		953.00	0.00	T9	Y	953.00	-	-
183	TC	31/05/2007	0021	0021	0	JMED5		953.00	0.00	T9	Y	953.00	-	-
184	JD	31/05/2007	2200	2200	0	JMED5		7,723.38	0.00	T9	Y	7,723.38	-	-
185	TC	31/05/2007	2202	2202	0	JMED5		7,723.38	0.00	T9	Y	7,723.38	-	-
186	TC	31/05/2007	2201	2201	0	JMED5		4,060.47	0.00	T9	Y	4,060.47	-	-
187	JD	31/05/2007	2202	2202	0	JMED5		4,060.47	0.00	T9	Y	4,060.47	-	-
188	SC	31/05/2007	G055	8100	0	BADDET	Bad Debt Write Off	131.60	0.00	T9	Y	131.60	-	-
189	SR	31/05/2007	HL68	1200	0	CONTRA	Contra Receipt	164.50	0.00	T9	Y	164.50	-	N
190	PP	31/05/2007	1173	1200	0	CONTRA	Contra Payment	164.50	0.00	T9	Y	164.50	-	N

Task 16vii

Date: 01/09/2007		<u>Gemprint Ltd SOLUTION</u>				Page: 1							
Time: 21:01:20		<u>Customer Activity (Detailed)</u>											
Date From:	01/01/1980	Customer From:											
Date To:	31/05/2007	Customer To:	ZZZZZZZZ										
Transaction From:	1	N/C From:											
Transaction To:	99999999	N/C To:	99999999										
Incl b/fwd transaction:	No	Dept From:	0										
Exc later payment:	No	Dept To:	999										
A/C:	B188	Name:	Barnes & Clay Ltd	Contact:	Toni Sharpe	Tel:	0161 793 4000						
No.	Type	Date	Ref	N/C	Details	Debt	T/C	Value	O/S	Debit	Credit	V	B
6	SI	24/05/2007	8319	9998	Opening Balance	0	T9	716.33		716.33		-	-
7	SI	26/04/2007	8564	9998	Opening Balance	0	T9	406.55		406.55		-	-
87	SI	19/05/2007	8572	4001		0	T1	282.00 *	282.00			N	-
91	SI	23/05/2007	8576	4001		0	T1	496.73 *	496.73	496.73		N	-
97	SI	27/05/2007	8582	4005		0	T1	126.90 *	126.90	126.90		N	-
109	SR	25/04/2007	441960	L200	Sales Receipt	0	T9	716.33			716.33	-	R
141	SI	30/05/2007	8587	4001		0	T1	790.54 *	790.54	790.54		N	-
160	SR	26/05/2007	443070	L200	Sales Receipt	0	T9	406.55			406.55	-	N
Totals:								<u>1,696.17</u>	<u>1,696.17</u>	<u>2,819.05</u>	<u>1,122.88</u>		
Amount Outstanding								1,696.17					
Amount Paid this period								1,122.88					
Credit Limit								10,000.00					
Turnover YTD								2,566.43					
A/C:	C108	Name:	Cave Grammar School	Contact:	Jan Clowes	Tel:	01482 550818						
No.	Type	Date	Ref	N/C	Details	Debt	T/C	Value	O/S	Debit	Credit	V	B
12	SI	05/04/2007	8372	9998	Opening Balance	0	T9	2,444.92		2,444.92		-	-
89	SI	22/05/2007	8574	4005		0	T1	1,006.15 *	1,006.15	1,006.15		N	-
95	SI	25/05/2007	8580	4003		0	T1	526.54 *	526.54	526.54		N	-
108	SR	23/04/2007	223011	L200	Sales Receipt	0	T9	2,444.92			2,444.92	-	R
139	SI	28/05/2007	8585	4003		0	T1	324.71 *	324.71	324.71		N	-
Totals:								<u>1,857.40</u>	<u>1,857.40</u>	<u>4,302.32</u>	<u>2,444.92</u>		
Amount Outstanding								1,857.40					
Amount Paid this period								2,444.92					
Credit Limit								15,000.00					
Turnover YTD								4,025.69					
A/C:	G027	Name:	P Galloway Ltd	Contact:	Rim Singh	Tel:	01904 466300						
No.	Type	Date	Ref	N/C	Details	Debt	T/C	Value	O/S	Debit	Credit	V	B
84	SI	16/05/2007	8569	4001		0	T1	367.21 *	367.21	367.21		N	-
143	SI	30/05/2007	8589	4005		0	T1	317.25 *	317.25	317.25		N	-
Totals:								<u>684.46</u>	<u>684.46</u>	<u>684.46</u>			
Amount Outstanding								684.46					
Amount Paid this period								0.00					
Credit Limit								20,000.00					
Turnover YTD								582.52					
A/C:	G055	Name:	Garland Agency Ltd	Contact:	Lyndsey Wilson	Tel:	01929 224073						
No.	Type	Date	Ref	N/C	Details	Debt	T/C	Value	O/S	Debit	Credit	V	B
5	SI	11/02/2007	8150	9998	Opening Balance	0	T9	131.60		131.60		-	-
113	SR	30/04/2007	CANCEL	L200	Sales Receipt	0	T9	131.60			131.60	-	N
157	SI	11/02/2007	CANCEL	9999	Cancelled Cheque	0	T9	131.60		131.60		-	-
189	SC	31/05/2007	BADDEBT	8100	Bad Debt Write Off	0	T9	131.60			131.60	-	-
Totals:								<u>0.00</u>	<u>0.00</u>	<u>263.20</u>	<u>263.20</u>		
Amount Outstanding								0.00					
Amount Paid this period								0.00					
Credit Limit								5,000.00					
Turnover YTD								131.60					

Date: 01/09/2007		Gemprint Ltd SOLUTION						Page: 2					
Time: 21:01:20		Customer Activity (Detailed)											
A/C:	HL52	Name:	Hill Print Group	Contact:	Jim Molloy	Tel:	0141 881 2370						
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	Y	B
1	SI	03/04/2007	8361	9998	Opening Balance	0	T9	12,146.33		12,146.33		-	-
2	SI	23/04/2007	8556	9998	Opening Balance	0	T9	15,240.16		15,240.16		-	-
3	SI	30/04/2007	8566	9998	Opening Balance	0	T9	10,787.44		10,787.44		-	-
83	SI	16/05/2007	8568	4000		0	T1	7,606.28 *	7,606.28	7,606.28		N	-
88	SI	22/05/2007	8573	4000		0	T1	15,593.03 *	15,593.03	15,593.03		N	-
92	SI	25/05/2007	8577	4004		0	T1	1,667.07 *	1,667.07	1,667.07		N	-
96	SI	26/05/2007	8381	4002		0	T1	310.22 *		310.22		N	-
98	SI	27/05/2007	8383	4000		0	T1	5,199.14 *	5,199.14	5,199.14		N	-
110	SR	26/04/2007	147884	1200	Sales Receipt	0	T9	11,602.27			11,602.27	-	R
111	SD	26/04/2007	147884	4009	Sales Discount	0	T9	544.06			544.06	-	-
138	SI	28/05/2007	8384	4000		0	T1	3,976.91 *	3,976.91	3,976.91		N	-
142	SI	30/05/2007	8388	4000		0	T1	3,323.81 *	3,323.81	3,323.81		N	-
162	SR	28/05/2007	161004	1200	Sales Receipt	0	T9	24,861.75			24,861.75	-	N
163	SD	28/05/2007	161004	4009	Sales Discount	0	T9	1,165.85			1,165.85	-	-
Totals:								<u>37,676.46</u>	<u>37,676.46</u>	<u>75,850.29</u>	<u>38,173.93</u>		
Amount Outstanding								37,676.46					
Amount Paid this period								36,464.02					
Credit Limit								80,000.00					
Turnover YTD								70,479.59					
A/C:	HL68	Name:	Harris Advertising	Contact:	Lisa Holmes	Tel:	01727 446070						
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	Y	B
4	SI	30/04/2007	8567	9998	Opening Balance	0	T9	963.50		963.50		-	-
85	SI	18/05/2007	8570	4004		0	T1	1,277.48		1,277.48		N	-
161	SR	26/05/2007	212883	1200	Sales Receipt	0	T9	2,076.48			2,076.48	-	N
165	SR	31/05/2007	CONTRA	1200	Contra Receipt	0	T9	164.50			164.50	-	N
Totals:								<u>0.00</u>	<u>0.00</u>	<u>2,240.98</u>	<u>2,240.98</u>		
Amount Outstanding								0.00					
Amount Paid this period								2,240.98					
Credit Limit								10,000.00					
Turnover YTD								2,050.72					
A/C:	M026	Name:	Music Monthly	Contact:	Travis Dixey	Tel:	01483 636351						
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	Y	B
11	SI	03/04/2007	8363	9998	Opening Balance	0	T9	1,025.00		1,025.00		-	-
90	SI	22/05/2007	8575	4000		0	T1	4,700.00 *	4,700.00	4,700.00		N	-
107	SR	22/04/2007	510690	1200	Sales Receipt	0	T9	1,025.00			1,025.00	-	N
Totals:								<u>4,700.00</u>	<u>4,700.00</u>	<u>5,725.00</u>	<u>1,025.00</u>		
Amount Outstanding								4,700.00					
Amount Paid this period								1,025.00					
Credit Limit								30,000.00					
Turnover YTD								5,025.00					
A/C:	S113	Name:	Stone Publishing	Contact:	Barbara Ware	Tel:	01622 510886						
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	Y	B
8	SI	01/04/2007	8350	9998	Opening Balance	0	T9	3,728.12		3,728.12		-	-
9	SI	24/04/2007	8559	9998	Opening Balance	0	T9	5,076.49		5,076.49		-	-
10	SI	29/04/2007	8565	9998	Opening Balance	0	T9	4,415.65		4,415.65		-	-
86	SI	19/05/2007	8571	4002		0	T1	1,685.71		1,685.71		N	-
93	SI	25/05/2007	8578	4002		0	T1	376.00		376.00		N	-
94	SI	25/05/2007	8579	4000		0	T1	1,307.07 *	1,307.07	1,307.07		N	-
112	SR	27/04/2007	614772	1200	Sales Receipt	0	T9	3,728.12			3,728.12	-	N
140	SI	30/05/2007	8386	4002		0	T1	1,624.20 *	1,624.20	1,624.20		N	-
146	SC	27/05/2007	CN236	4002		0	T1	376.00			376.00	-	-
164	SR	30/05/2007	616005	1200	Sales Receipt	0	T9	11,177.85			11,177.85	-	N
Totals:								<u>2,931.27</u>	<u>2,931.27</u>	<u>18,213.24</u>	<u>15,281.97</u>		
Amount Outstanding								2,931.27					
Amount Paid this period								14,905.97					
Credit Limit								50,000.00					
Turnover YTD								17,149.61					

Date: 01/09/2007		Gemprint Ltd SOLUTION			Page: 1
Time: 21:03:44		<u>Customer Address List</u>			
Customer From:					
Customer To: //////////////					
<u>A/C</u>	<u>Name & Address</u>	<u>Contact Name</u>	<u>Telephone</u>	<u>Fax</u>	
B188	Barnes & Clay Ltd Unit 33 Priestgate Estate Manchester M41 2CS	Toni Sharpe	0161 793 4000		
C103	Cave Grammar School Bishop Way Hull East Yorkshire HU5 7EK	Ian Clowes	01482 550818		
G027	P Galloway Ltd Longford House Water Street York YO3 6WZ	Rita Singh	01904 466300		
G055	Gadland Agency Ltd 42 Lowther Street Swanage Dorset BH19 6KH	Lyndsay Wilson	01929 224073		
H152	Hall Print Group Stirling Works Gray Street Greenock PA15 3RD	Jim Molloy	0141 881 2370		
H168	Harris Advertising 100 Avanti Way St Albans Hertfordshire AL2 4PM	Lisa Holmes	01727 446070		
M026	Music Monthly Chapel House Victoria Road Guildford GU1 4LA	Travis Dimey	01483 636351		
S113	Stone Publishing 311 Aveny Road Maidstone Kent ME15 9GL	Barbara Ware	01622 510886		

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Date: 01/09/2007		<u>Gemprint Ltd SOLUTION</u>				Page: 1						
Time: 21:05:16		<u>Supplier Activity (Detailed)</u>										
Date From:	01/01/1980	Supplier From:										
Date To:	31/05/2007	Supplier To:	ZZZZZZZZ									
Transaction From:	1	N/C From:	99999999									
Transaction To:	99999999	N/C To:	99999999									
Inc b/fwd transaction:	No	Dept From:	0									
Exc later payment:	No	Dept To:	999									
A/C:	1053	Name:	Perth Paper plc	Contact:	Keith Rogers	Tel:	01783 340027					
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
13	PI	31.03.2007	B30711	9998	Opening Balance	0 T9	11,403.65	0.00		11,403.65	-	-
14	PI	30.04.2007	B31459	9998	Opening Balance	0 T9	7,170.79	0.00		7,170.79	-	-
15	PI	30.04.2007	B31573	9998	Opening Balance	0 T9	3,379.78	0.00		3,379.78	-	-
16	PI	30.04.2007	B31580	9998	Opening Balance	0 T9	4,598.95	0.00		4,598.95	-	-
101	PI	05.05.2007	B32801	5000		0 T1	2,501.02 *	2,501.02		2,501.02	N	-
103	PI	19.05.2007	B33081	5000		0 T1	1,738.53 *	1,738.53		1,738.53	N	-
106	PI	22.05.2007	B33830	5000		0 T1	947.40 *	947.40		947.40	N	-
116	PP	25.04.2007	055199	1200	Purchase Payment	0 T9	10,892.85	0.00	10,892.85		-	R
117	PD	25.04.2007	055199	5009	Purchase Discount	0 T9	510.80	0.00	510.80		-	-
133	PI	24.05.2007	B34055	5000		0 T1	9,964.67 *	9,964.67		9,964.67	N	-
137	PI	30.05.2007	B34203	5000		0 T1	6,450.06 *	6,450.06		6,450.06	N	-
167	PP	31.05.2007	055205	1200	Purchase Payment	0 T9	14,470.93	0.00	14,470.93		-	N
168	PD	31.05.2007	055205	5009	Purchase Discount	0 T9	678.59	0.00	678.59		-	-
Totals:							<u>21,621.68</u>	<u>21,621.68</u>	<u>26,553.17</u>	<u>48,174.85</u>		
Amount Outstanding				21,621.68								
Amount paid this period				25,263.78								
Credit Limit				100,000.00								
Turnover YTD				45,092.67								
A/C:	1173	Name:	Harris Advertising	Contact:	Lisa Holmes	Tel:	01727 446070					
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
99	PI	01.05.2007	HA1930	7855		0 T1	164.50	0.00		164.50	N	-
166	PP	31.05.2007	CONTRA	1200	Contra Payment	0 T9	164.50	0.00	164.50		-	N
Totals:							<u>0.00</u>	<u>0.00</u>	<u>164.50</u>	<u>164.50</u>		
Amount Outstanding				0.00								
Amount paid this period				164.50								
Credit Limit				10,000.00								
Turnover YTD				140.00								
A/C:	1195	Name:	G J Machinery Ltd	Contact:	Julie Chart	Tel:	01689 227263					
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
17	PI	28.04.2007	04462	9998	Opening Balance	0 T9	447.93	0.00		447.93	-	-
104	PI	19.05.2007	04992	7851		0 T1	406.57 *	406.57		406.57	N	-
136	PI	29.05.2007	05111	7851		0 T1	248.18 *	248.18		248.18	N	-
169	PP	31.05.2007	055206	1200	Purchase Payment	0 T9	447.93	0.00	447.93		-	N
Totals:							<u>654.75</u>	<u>654.75</u>	<u>447.93</u>	<u>1,102.68</u>		
Amount Outstanding				654.75								
Amount paid this period				447.93								
Credit Limit				8,000.00								
Turnover YTD				1,005.17								
A/C:	1244	Name:	Devon Hubs plc	Contact:	Bashir Ahmed	Tel:	01271 377240					
No.	Type	Date	Ref	N/C	Details	Dept T/C	Value	0.5	Debit	Credit	V	B.
18	PI	04.04.2007	040093	9998	Opening Balance	0 T9	1,385.55	0.00		1,385.55	-	-
19	PI	26.04.2007	041353	9998	Opening Balance	0 T9	1,015.49	0.00		1,015.49	-	-
100	PI	04.05.2007	057108	5000		0 T1	603.15 *	603.15		603.15	N	-
115	PP	25.04.2007	055198	1200	Purchase Payment	0 T9	1,385.55	0.00	1,385.55		-	N
135	PI	29.05.2007	052859	5000		0 T1	1,904.13 *	1,904.13		1,904.13	N	-
170	PP	31.05.2007	055207	1200	Purchase Payment	0 T9	1,015.49	0.00	1,015.49		-	N
Totals:							<u>2,507.28</u>	<u>2,507.28</u>	<u>2,401.04</u>	<u>4,908.32</u>		
Amount Outstanding				2,507.28								
Amount paid this period				2,401.04								
Credit Limit				30,000.00								
Turnover YTD				4,534.90								

Date:		01/09/2007		Gemprint Ltd SOLUTION				Page: 2					
Time:		21:05:16		Supplier Activity (Detailed)									
A/C:	1388	Name:	Proctor & Sons Ltd	Contact:	Mike Mason	Tel:	01772 885200						
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
20	PI	21/04/2007	P72004	9998	Opening Balance	0	T9	131.60	0.00		131.60	-	-
105	PI	20/05/2007	P72760	5002		0	T0	88.47 *	88.47		88.47	N	-
119	PP	29/04/2007	055201	1200	Purchase Payment	0	T9	131.60	0.00	131.60		-	N
134	PI	26/05/2007	P72901	5002		0	T0	213.33 *	213.33		213.33	N	-
Totals:								<u>301.80</u>	<u>301.80</u>	<u>131.60</u>	<u>433.40</u>		
Amount Outstanding								301.80					
Amount paid this period								131.60					
Credit Limit								3,000.00					
Turnover YTD								433.40					
A/C:	1402	Name:	B Z Typesetters	Contact:	Carmen Tam	Tel:	0207 982 8800						
No.	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
21	PI	29/03/2007	00063	9998	Opening Balance	0	T9	994.25	0.00		994.25	-	-
22	PI	25/04/2007	00182	9998	Opening Balance	0	T9	1,052.80	0.00		1,052.80	-	-
102	PI	09/05/2007	00346	5001		0	T1	290.08 *	290.08		290.08	N	-
118	PP	25/04/2007	055200	1200	Purchase Payment	0	T9	994.25	0.00	994.25		-	N
171	PP	31/05/2007	055208	1200	Purchase Payment	0	T9	1,052.80	0.00	1,052.80		-	N
Totals:								<u>290.08</u>	<u>290.08</u>	<u>2,047.05</u>	<u>2,337.13</u>		
Amount Outstanding								290.08					
Amount paid this period								2,047.05					
Credit Limit								20,000.00					
Turnover YTD								2,293.93					

Date:		01/09/2007		Gemprint Ltd SOLUTION				Page: 1	
Time:		21:07:25		Supplier Address List					
Supplier From:									
Supplier To:		ZZZZZZZZ							
A/C	Name	Contact	Telephone	Fax					
1053	Perth Paper plc Kelsey Works Boundary Way Perth PH3 4WB	Keith Rogers	01 783 340027						
1173	Harris Advertising 100 Avanti Way St Albans Hertfordshire AL2 4PM	Lisa Holmes	01 727 448070						
1195	G J Machinery Ltd Unit 13 Newfold Park Oxpington BR6 3DS	Julie Grant	01 689 227263						
1244	Devon Inks plc Grange House Seaview Road Barnstable EX31 7HF	Bashir Ahmed	01 271 377240						
1388	Proctor & Sons Ltd 9 Court Terrace Preston Lancashire PR1 4BR	Mike Mason	01 772 885200						
1402	B Z Typesetters Castle House Brook Street London EC2A 6YC	Carmen Tam	0207 982 8800						

Task 16ix

Date: 01/09/2007	Gemprint Ltd SOLUTION		Page: 1				
Time: 21:09:31	<u>Bank Report - Reconciled</u>						
Date From: 01/01/1980							
Date To: 31/05/2007							
** NOTE: All values shown on this report are in the Bank Account's operating Currency **							
Bank Code: 1200	BankName: Bank Current Account						
No	Tr	Date	Refn	Details	Debit	Credit	Balance
31	JD	22/04/2007	O/Bal	Opening Balance	26,569.13		26,569.13
108	SR	23/04/2007	223011	Sales Receipt	2,444.92		2,444.92
109	SR	25/04/2007	441960	Sales Receipt	716.33		716.33
110	SR	26/04/2007	147884	Sales Receipt	11,602.27		11,602.27
116	PP	25/04/2007	055199	Purchase Payment		10,892.85	-10,892.85
131	BP	29/04/2007	DD	Adjustment Posting		115.25	-115.25
132	BP	29/04/2007	DD	Adjustment Posting		117.50	-117.50
BankBalance :					<u>41,332.65</u>	<u>11,125.60</u>	<u>30,207.05</u>
					<u>41,332.65</u>	<u>11,125.60</u>	<u>30,207.05</u>

Task 16x

Gemprint Ltd SOLUTION
 Blake House
 Stansfield Way
 Chelmsford
 CM2 4AL

To 1053

Perth Paper plc
 Kelsey Works
 Boundary Way
 Perth
 PH3 4WB

Date 31/05/2007

Cheque No 055205

REMITTANCE ADVICE

NOTE: All values are shown in Pound Sterling

Date	Ref. #	Details	Debit	Credit
30/04/2007	B31459	Opening Balance		£ 7,170.79
31/05/2007		Discount	£ 321.20	
30/04/2007	B31573	Opening Balance		£ 3,379.78
31/05/2007		Discount	£ 151.39	
30/04/2007	B31580	Opening Balance		£ 4,598.95
31/05/2007		Discount	£ 206.00	

Amount Paid

£ 14,470.93

Task 16xi

Date: 01/09/2007		<u>Genprint Ltd SOLUTION</u>								Page: 1
Time: 20:30:22		<u>Aged Creditors Analysis (Summary)</u>								
Report Date: 31/05/2007		Supplier From:								
Include future transactions: No		Supplier To: ZZZZZZZZ								
Exclude Later Payments: No										
<u>A/C</u>	<u>Name</u>	<u>Credit Limit</u>	<u>Turnover</u>	<u>Balance</u>	<u>Future</u>	<u>Current</u>	<u>Period 1</u>	<u>Period 2</u>	<u>Period 3</u>	<u>Older</u>
1033	Perth Paper plc	100,000.00	45,092.67	36,771.20	0.00	21,621.68	15,149.52	0.00	0.00	0.00
1195	G J Machinery Ltd	8,000.00	1,005.17	1,102.68	0.00	654.75	447.93	0.00	0.00	0.00
1244	Devon Inds plc	30,000.00	4,534.90	3,522.77	0.00	2,307.28	1,015.49	0.00	0.00	0.00
1388	Proctor & Sams Ltd	3,000.00	433.40	301.80	0.00	301.80	0.00	0.00	0.00	0.00
1402	B Z Type setters	20,000.00	2,293.93	1,342.88	0.00	290.08	1,052.80	0.00	0.00	0.00
Totals:			<u>53,360.07</u>	<u>43,041.33</u>	<u>0.00</u>	<u>25,375.59</u>	<u>17,665.74</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>