

Date: 11/05/2011
Time: 10:59:33

Winchester Newsagents Level 2 Award in CB

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Period Trial Balance

To Period: Month 1, January 2011

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	1,000.00	
0040	Shop Fixtures	9,500.00	
0050	Motor Vehicles	2,000.00	
1100	Debtors Control Account	1,005.75	
1200	Bank Current Account	16,089.85	
1230	Petty Cash	600.00	
2100	Creditors Control Account		2,170.10
2200	Sales Tax Control Account		1,247.48
2201	Purchase Tax Control Account	3,571.65	
2301	Loan from Father		10,000.00
3000	Capital		26,400.00
3001	Drawings	1,010.00	
4000	Sales - Confectionery		5,640.46
4001	Sales - Newspapers		1,635.00
4002	Cash Sales		600.00
4009	Discounts Allowed	8.00	
5000	Purchases - Confectionery	10,400.29	
5001	Purchases - Newspapers	1,422.50	
5009	Discounts Taken		150.00
6201	Advertising	620.00	
8100	Bad Debt Write Off	15.00	
8200	Donations	100.00	
8203	Training Costs	500.00	
	Totals:	<u>47,843.04</u>	<u>47,843.04</u>

Date: 11/05/2011

Winchester Newsagents Level 2 Award in CB

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Time: 11:00:28

Audit Trail (Summary)

Date From: 01/01/1980
Date To: 31/12/2019

Customer From:
Customer To: *ZZZZZZZZ*

Transaction From: 1
Transaction To: 99,999,999

Supplier From:
Supplier To: *ZZZZZZZZ*

Dept From: 0
Dept To: 999

N/C From:
N/C To: 99999999

Exclude Deleted Tran: No

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>A/C</u>	<u>N/C</u>	<u>Dept</u>	<u>Ref</u>	<u>Details</u>	<u>Net</u>	<u>Tax</u>	<u>T/C</u>	<u>Pd</u>	<u>Paid</u>	<u>V</u>	<u>B</u>	<u>Bank Rec. Date</u>
1	JD	01/01/2011	1200	1200	0	JV1	Opening Balances	20,000.00	0.00	T9	Y	20,000.00	-	N	
2	JD	01/01/2011	1230	1230	0	JV1	Opening Balances	400.00	0.00	T9	Y	400.00	-	-	
3	JD	01/01/2011	0040	0040	0	JV1	Opening Balances	5,000.00	0.00	T9	Y	5,000.00	-	-	
4	JC	01/01/2011	3000	3000	0	JV1	Opening Balances	25,400.00	0.00	T9	Y	25,400.00	-	-	
5	JD	01/01/2011	1200	1200	0	JV2	Loan from Father	10,000.00	0.00	T9	Y	10,000.00	-	N	
6	JC	01/01/2011	2301	2301	0	JV2	Loan from Father	10,000.00	0.00	T9	Y	10,000.00	-	-	
7	JD	01/01/2011	0030	0030	0	JV2	Computer Introduced	1,000.00	0.00	T9	Y	1,000.00	-	-	
8	JC	01/01/2011	3000	3000	0	JV2	Computer Introduced	1,000.00	0.00	T9	Y	1,000.00	-	-	
9	BP	02/01/2011	1200	0040	0	100	Shop Fixtures	4,500.00	900.00	T1	Y	5,400.00	N	N	
10	JC	02/01/2011	1200	1200	0	101	Bank Transfer to Petty Cash	200.00	0.00	T9	Y	200.00	-	N	
11	JD	02/01/2011	1230	1230	0	101	Bank Transfer to Petty Cash	200.00	0.00	T9	Y	200.00	-	-	
12	BP	02/01/2011	1200	6201	0	102	Advertising	370.00	74.00	T1	Y	444.00	N	N	
13	BP	03/01/2011	1200	6201	0	103	Promotional Leaflets	250.00	50.00	T1	Y	300.00	N	N	
14	BP	05/01/2011	1200	8203	0	104	Staff Sales Training	500.00	100.00	T1	Y	600.00	N	N	
15	BP	06/01/2011	1200	0050	0	105	Delivery Vehicle	2,000.00	400.00	T1	Y	2,400.00	N	N	
16	SI	03/01/2011	NEWS	4001	0	WN001	Sales - Newspapers	1,250.00	0.00	T0	Y	1,250.00	N	-	
17	SI	04/01/2011	MILLER	4000	0	WN002	Sales - Confectionery	4,500.00	900.00	T1	Y	5,400.00	N	-	
18	SI	05/01/2011	YORK	4001	0	WN003	Sales - Newspapers	250.00	0.00	T0	Y	250.00	N	-	
19	SI	05/01/2011	YORK	4000	0	WN003	Sales - Confectionery	150.00	29.40	T1	Y	179.40	N	-	
20	SI	06/01/2011	NEWS	4001	0	WN004	Sales - Newspapers	50.00	0.00	T0	Y	50.00	N	-	
21	SI	06/01/2011	NEWS	4000	0	WN004	Sales - Confectionery	299.83	59.96	T1	Y	359.79	N	-	
22	SI	07/01/2011	MILLER	4000	0	WN005	Sales - Confectionery	775.63	155.12	T1	N	0.00	N	-	
23	SI	07/01/2011	MILLER	4001	0	WN005	Sales - Newspapers	75.00	0.00	T0	N	0.00	N	-	
24	SC	08/01/2011	MILLER	4000	0	CN001	Damaged Confectionery	85.00	17.00	T1	Y	102.00	N	-	
25	PI	02/01/2011	SUPER	5001	0	S 1054	Purchases - Newspapers	1,312.50	0.00	T0	N	1,000.00	N	-	
26	PI	02/01/2011	SWEET	5000	0	SS3725	Purchases - Confectionery	7,500.00	1,470.00	T1	Y	8,970.00	N	-	
27	PI	03/01/2011	GOOD	5001	0	G103	Purchases - Newspapers	75.00	0.00	T0	Y	75.00	N	-	
28	PI	05/01/2011	NEWS	5000	0	ND 278	Purchases - Confectionery	1,350.29	270.05	T1	Y	1,620.34	N	-	
29	PI	05/01/2011	NEWS	5001	0	ND 278	Purchases - Newspapers	35.00	0.00	T0	Y	35.00	N	-	
30	PI	06/01/2011	GOOD	5000	0	G167	Purchases - Confectionery	950.00	190.00	T1	N	0.00	N	-	

Date: 11/05/2011

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Winchester Newsagents Level 2 Award in CB

Audit Trail (Summary)

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>A/C</u>	<u>N/C</u>	<u>Dept</u>	<u>Ref</u>	<u>Details</u>	<u>Net</u>	<u>Tax</u>	<u>T/C</u>	<u>Pd</u>	<u>Paid</u>	<u>V</u>	<u>B</u>	<u>Bank Rec. Date</u>
31	PI	06/01/2011	SWEET	5000	0	SS3865	Purchases - Confectionery	600.00	117.60	T1	N	0.00	N	-	
32	SA	14/01/2011	NEWS	1200	0	1675	Payment on Account	625.00	0.00	T9	Y	625.00	-	N	
33	SR	16/01/2011	MILLER	1200	0	675	Sales Receipt	5,298.00	0.00	T9	Y	5,298.00	-	N	
34	SR	17/01/2011	YORK	1200	0	854	Sales Receipt	421.40	0.00	T9	Y	421.40	-	N	
35	SD	17/01/2011	YORK	4009	0	854	Sales Discount	8.00	0.00	T9	Y	8.00	-	-	
36	SR	18/01/2011	NEWS	1200	0	1686	Sales Receipt	625.00	0.00	T9	Y	625.00	-	N	
37	PP	17/01/2011	SUPER	1200	0	106	Purchase Payment	1,000.00	0.00	T9	Y	1,000.00	-	N	
38	PP	18/01/2011	SWEET	1200	0	107	Purchase Payment	8,820.00	0.00	T9	Y	8,820.00	-	N	
39	PD	18/01/2011	SWEET	5009	0	107	Purchase Discount	150.00	0.00	T9	Y	150.00	-	-	
40	PP	18/01/2011	GOOD	1200	0	108	Purchase Payment	75.00	0.00	T9	Y	75.00	-	N	
41	PP	18/01/2011	NEWS	1200	0	109	Purchase Payment	1,245.55	0.00	T9	Y	1,245.55	-	N	
42	SR	31/01/2011	NEWS	1200	0	CONTRA	Contra Receipt	409.79	0.00	T9	Y	409.79	-	N	
43	PP	31/01/2011	NEWS	1200	0	CONTRA	Contra Payment	409.79	0.00	T9	Y	409.79	-	N	
44	BP	19/01/2011	1200	3001	0	110	Drawings	1,000.00	0.00	T9	Y	1,000.00	-	N	
45	JD	22/01/2011	1200	1200	0	JV3	Cash Sales	620.00	0.00	T9	Y	620.00	-	N	
46	JC	22/01/2011	4002	4002	0	JV3	Cash Sales	600.00	0.00	T1	Y	600.00	N	-	
47	JC	22/01/2011	2200	2200	0	JV3	Cash Sales	120.00	0.00	T1	Y	120.00	N	-	
48	JD	22/01/2011	8200	8200	0	JV3	Donation to Charity	100.00	0.00	T9	Y	100.00	-	-	
49	JC	27/01/2011	1200	1200	0	JV4	Bad Debt	15.00	0.00	T9	Y	15.00	-	N	
50	JD	27/01/2011	8100	8100	0	JV4	Bad Debt	15.00	0.00	T9	Y	15.00	-	-	
51	JC	31/01/2011	4001	4001	0	JV5	Newspapers for Own Use	10.00	0.00	T0	Y	10.00	N	-	
52	JD	31/01/2011	3001	3001	0	JV5	Newspapers for Own Use	10.00	0.00	T9	Y	10.00	-	-	

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Winchester Newsagents Level 2 Award in CB

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Nominal Activity

Date From: 01/01/1980
 Date To: 31/01/2011
 Transaction From: 1
 Transaction To: 99,999,999

N/C From:
 N/C To: 99999999

N/C: 4000 Name: Sales - Confectionery Account Balance: 5,640.46 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
17	SI	04/01/2011	MILLER	WN002	Sales - Confectionery	0	T1	4,500.00		4,500.00	N	-	
19	SI	05/01/2011	YORK	WN003	Sales - Confectionery	0	T1	150.00		150.00	N	-	
21	SI	06/01/2011	NEWS	WN004	Sales - Confectionery	0	T1	299.83		299.83	N	-	
22	SI	07/01/2011	MILLER	WN005	Sales - Confectionery	0	T1	775.63		775.63	N	-	
24	SC	08/01/2011	MILLER	CN001	Damaged Confectionery	0	T1	85.00	85.00		N	-	
									Totals:	85.00	5,725.46		
									History Balance:		5,640.46		

N/C: 4001 Name: Sales - Newspapers Account Balance: 1,635.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
16	SI	03/01/2011	NEWS	WN001	Sales - Newspapers	0	T0	1,250.00		1,250.00	N	-	
18	SI	05/01/2011	YORK	WN003	Sales - Newspapers	0	T0	250.00		250.00	N	-	
20	SI	06/01/2011	NEWS	WN004	Sales - Newspapers	0	T0	50.00		50.00	N	-	
23	SI	07/01/2011	MILLER	WN005	Sales - Newspapers	0	T0	75.00		75.00	N	-	
51	JC	31/01/2011	4001	JV5	Newspapers for Own Use	0	T0	10.00		10.00	N	-	
									Totals:		1,635.00		
									History Balance:		1,635.00		

N/C: 4002 Name: Cash Sales Account Balance: 600.00 CR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B	
46	JC	22/01/2011	4002	JV3	Cash Sales	0	T1	600.00		600.00	N	-	
									Totals:		600.00		
									History Balance:		600.00		

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Winchester Newsagents Level 2 Award in CB

Page: 1

Period Trial Balance

To Period: Month 1, January 2011

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0030	Office Equipment	1,000.00	
0040	Shop Fixtures	9,500.00	
0050	Motor Vehicles	2,000.00	
1100	Debtors Control Account	1,005.75	
1200	Bank Current Account	16,797.46	
1230	Petty Cash	600.00	
2100	Creditors Control Account		2,170.10
2200	Sales Tax Control Account		1,247.48
2201	Purchase Tax Control Account	3,625.31	
2210	Liability to HMRC		924.95
2212	Health Insurance		45.00
2300	Loans		2,900.00
2301	Loan from Father		10,000.00
3000	Capital		26,400.00
3001	Drawings	1,210.00	
4000	Sales - Confectionery		5,640.46
4001	Sales - Newspapers		1,635.00
4002	Cash Sales		650.00
4009	Discounts Allowed	8.00	
5000	Purchases - Confectionery	10,400.29	
5001	Purchases - Newspapers	1,422.50	
5009	Discounts Taken		150.00
6201	Advertising	620.00	
7000	Gross Wages	2,314.95	
7005	Wages - Casual	50.00	
7006	Employers N.I.	235.00	
7300	Fuel and Oil	12.50	
7403	Staff Entertainment	225.00	
7501	Postage and Carriage	8.40	
7504	Office Stationery	22.50	
7800	Repairs and Renewals	8.33	
7903	Loan Interest Paid	50.00	
8100	Bad Debt Write Off	15.00	
8200	Donations	100.00	
8203	Training Costs	500.00	
8205	Refreshments	32.00	
	Totals:	<u><u>51,762.99</u></u>	<u><u>51,762.99</u></u>

Date: 11/05/2011

Time: 11:21:04

Winchester Newsagents Level 2 Award in CB

Audit Trail (Summary)

Date From: 01/01/1980
Date To: 31/12/2019

Transaction From: 1
Transaction To: 99,999,999

Dept From: 0
Dept To: 999

Exclude Deleted Tran: No

Customer From:
Customer To: *ZZZZZZZZ*

Supplier From:
Supplier To: *ZZZZZZZZ*

N/C From:
N/C To: 99999999

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
1	JD	01/01/2011	1200	1200	0	JV1	Opening Balances	20,000.00	0.00	T9	Y	20,000.00	-	R	31/01/2011
2	JD	01/01/2011	1230	1230	0	JV1	Opening Balances	400.00	0.00	T9	Y	400.00	-	-	
3	JD	01/01/2011	0040	0040	0	JV1	Opening Balances	5,000.00	0.00	T9	Y	5,000.00	-	-	
4	JC	01/01/2011	3000	3000	0	JV1	Opening Balances	25,400.00	0.00	T9	Y	25,400.00	-	-	
5	JD	01/01/2011	1200	1200	0	JV2	Loan from Father	10,000.00	0.00	T9	Y	10,000.00	-	R	31/01/2011
6	JC	01/01/2011	2301	2301	0	JV2	Loan from Father	10,000.00	0.00	T9	Y	10,000.00	-	-	
7	JD	01/01/2011	0030	0030	0	JV2	Computer Introduced	1,000.00	0.00	T9	Y	1,000.00	-	-	
8	JC	01/01/2011	3000	3000	0	JV2	Computer Introduced	1,000.00	0.00	T9	Y	1,000.00	-	-	
9	BP	02/01/2011	1200	0040	0	100	Shop Fixtures	4,500.00	900.00	T1	Y	5,400.00	N	R	31/01/2011
10	JC	02/01/2011	1200	1200	0	101	Bank Transfer to Petty Cash	200.00	0.00	T9	Y	200.00	-	R	31/01/2011
11	JD	02/01/2011	1230	1230	0	101	Bank Transfer to Petty Cash	200.00	0.00	T9	Y	200.00	-	-	
12	BP	02/01/2011	1200	6201	0	102	Advertising	370.00	74.00	T1	Y	444.00	N	R	31/01/2011
13	BP	03/01/2011	1200	6201	0	103	Promotional Leaflets	250.00	50.00	T1	Y	300.00	N	R	31/01/2011
14	BP	05/01/2011	1200	8203	0	104	Staff Sales Training	500.00	100.00	T1	Y	600.00	N	R	31/01/2011
15	BP	06/01/2011	1200	0050	0	105	Delivery Vehicle	2,000.00	400.00	T1	Y	2,400.00	N	R	31/01/2011
16	SI	03/01/2011	NEWS	4001	0	WN001	Sales - Newspapers	1,250.00	0.00	T0	Y	1,250.00	N	-	
17	SI	04/01/2011	MILLER	4000	0	WN002	Sales - Confectionery	4,500.00	900.00	T1	Y	5,400.00	N	-	
18	SI	05/01/2011	YORK	4001	0	WN003	Sales - Newspapers	250.00	0.00	T0	Y	250.00	N	-	
19	SI	05/01/2011	YORK	4000	0	WN003	Sales - Confectionery	150.00	29.40	T1	Y	179.40	N	-	
20	SI	06/01/2011	NEWS	4001	0	WN004	Sales - Newspapers	50.00	0.00	T0	Y	50.00	N	-	
21	SI	06/01/2011	NEWS	4000	0	WN004	Sales - Confectionery	299.83	59.96	T1	Y	359.79	N	-	
22	SI	07/01/2011	MILLER	4000	0	WN005	Sales - Confectionery	775.63	155.12	T1	N	0.00	N	-	
23	SI	07/01/2011	MILLER	4001	0	WN005	Sales - Newspapers	75.00	0.00	T0	N	0.00	N	-	
24	SC	08/01/2011	MILLER	4000	0	CN001	Damaged Confectionery	85.00	17.00	T1	Y	102.00	N	-	
25	PI	02/01/2011	SUPER	5001	0	S 1054	Purchases - Newspapers	1,312.50	0.00	T0	N	1,000.00	N	-	
26	PI	02/01/2011	SWEET	5000	0	SS3725	Purchases - Confectionery	7,500.00	1,470.00	T1	Y	8,970.00	N	-	
27	PI	03/01/2011	GOOD	5001	0	G103	Purchases - Newspapers	75.00	0.00	T0	Y	75.00	N	-	
28	PI	05/01/2011	NEWS	5000	0	ND 278	Purchases - Confectionery	1,350.29	270.05	T1	Y	1,620.34	N	-	
29	PI	05/01/2011	NEWS	5001	0	ND 278	Purchases - Newspapers	35.00	0.00	T0	Y	35.00	N	-	
30	PI	06/01/2011	GOOD	5000	0	G167	Purchases - Confectionery	950.00	190.00	T1	N	0.00	N	-	

Date: 11/05/2011

Winchester Newsagents Level 2 Award in CB

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Audit Trail (Summary)

No	Type	Date	A/C	N/C	Dept	Ref	Details	Net	Tax	T/C	Pd	Paid	V	B	Bank Rec. Date
31	PI	06/01/2011	SWEET	5000	0	SS3865	Purchases - Confectionery	600.00	117.60	T1	N	0.00	N	-	
32	SA	14/01/2011	NEWS	1200	0	1675	Payment on Account	625.00	0.00	T9	Y	625.00	-	R	31/01/2011
33	SR	16/01/2011	MILLER	1200	0	675	Sales Receipt	5,298.00	0.00	T9	Y	5,298.00	-	R	31/01/2011
34	SR	17/01/2011	YORK	1200	0	854	Sales Receipt	421.40	0.00	T9	Y	421.40	-	R	31/01/2011
35	SD	17/01/2011	YORK	4009	0	854	Sales Discount	8.00	0.00	T9	Y	8.00	-	-	
36	SR	18/01/2011	NEWS	1200	0	1686	Sales Receipt	625.00	0.00	T9	Y	625.00	-	R	31/01/2011
37	PP	17/01/2011	SUPER	1200	0	106	Purchase Payment	1,000.00	0.00	T9	Y	1,000.00	-	R	31/01/2011
38	PP	18/01/2011	SWEET	1200	0	107	Purchase Payment	8,820.00	0.00	T9	Y	8,820.00	-	R	31/01/2011
39	PD	18/01/2011	SWEET	5009	0	107	Purchase Discount	150.00	0.00	T9	Y	150.00	-	-	
40	PP	18/01/2011	GOOD	1200	0	108	Purchase Payment	75.00	0.00	T9	Y	75.00	-	R	31/01/2011
41	PP	18/01/2011	NEWS	1200	0	109	Purchase Payment	1,245.55	0.00	T9	Y	1,245.55	-	R	31/01/2011
42	SR	31/01/2011	NEWS	1200	0	CONTRA	Contra Receipt	409.79	0.00	T9	Y	409.79	-	N	
43	PP	31/01/2011	NEWS	1200	0	CONTRA	Contra Payment	409.79	0.00	T9	Y	409.79	-	N	
44	BP	19/01/2011	1200	3001	0	110	Drawings	1,000.00	0.00	T9	Y	1,000.00	-	R	31/01/2011
45	JD	22/01/2011	1200	1200	0	JV3	Cash Sales	620.00	0.00	T9	Y	620.00	-	R	31/01/2011
46	JC	22/01/2011	4002	4002	0	JV3	Cash Sales	600.00	0.00	T1	Y	600.00	N	-	
47	JC	22/01/2011	2200	2200	0	JV3	Cash Sales	120.00	0.00	T1	Y	120.00	N	-	
48	JD	22/01/2011	8200	8200	0	JV3	Donation to Charity	100.00	0.00	T9	Y	100.00	-	-	
49	JC	27/01/2011	1200	1200	0	JV4	Bad Debt	15.00	0.00	T9	Y	15.00	-	R	31/01/2011
50	JD	27/01/2011	8100	8100	0	JV4	Bad Debt	15.00	0.00	T9	Y	15.00	-	-	
51	JC	31/01/2011	4001	4001	0	JV5	Newspapers for Own Use	10.00	0.00	T0	Y	10.00	N	-	
52	JD	31/01/2011	3001	3001	0	JV5	Newspapers for Own Use	10.00	0.00	T9	Y	10.00	-	-	
53	CP	02/01/2011	1230	7005	0	PCV 1	Casual Wages	40.00	0.00	T9	Y	40.00	-	-	
54	CP	03/01/2011	1230	7300	0	PCV 2	Fuel for Delivery Van	12.50	2.50	T1	Y	15.00	N	-	
55	CP	04/01/2011	1230	7800	0	PCV 3	Computer Cable	8.33	1.66	T1	Y	9.99	N	-	
56	CP	07/01/2011	1230	7501	0	PCV 4	Postage	8.40	0.00	T2	Y	8.40	N	-	
57	CP	11/01/2011	1230	8205	0	PCV 5	Refreshments	32.00	0.00	T0	Y	32.00	N	-	
58	CP	15/01/2011	1230	7504	0	PCV 6	Stationery	22.50	4.50	T1	Y	27.00	N	-	
59	BP	26/01/2011	1200	7403	0	111	Staff Meal	225.00	45.00	T1	Y	270.00	N	R	31/01/2011
60	BR	26/01/2011	1200	4002	0	CS1	Cash Sales of Newspapers	50.00	0.00	T0	Y	50.00	N	N	
61	BR	01/01/2011	1200	2300	0	BR1	Bank Loan	3,000.00	0.00	T9	Y	3,000.00	-	R	31/01/2011
62	BP	28/01/2011	1200	2300	0	S/O1	Loan Repayment	100.00	0.00	T9	Y	100.00	-	N	
63	BP	28/01/2011	1200	7903	0	S/O1	Loan Interest	50.00	0.00	T2	Y	50.00	N	N	
64	JC	31/01/2011	1230	1230	0	JV6	Error on PCV1	10.00	0.00	T9	Y	10.00	-	-	
65	JD	31/01/2011	7005	7005	0	JV6	Error on PCV1	10.00	0.00	T9	Y	10.00	-	-	
66	JC	31/01/2011	1200	1200	0	JV7	Net Wages & Drawings	1,780.00	0.00	T9	Y	1,780.00	-	N	
67	JD	31/01/2011	3001	3001	0	JV7	Drawings	200.00	0.00	T9	Y	200.00	-	-	
68	JD	31/01/2011	7000	7000	0	JV7	Gross Wages	2,314.95	0.00	T9	Y	2,314.95	-	-	
69	JD	31/01/2011	7006	7006	0	JV7	Employers NIC	235.00	0.00	T9	Y	235.00	-	-	

Date: 11/05/2011

Time: 11:21:04

Winchester Newsagents Level 2 Award in CB

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Audit Trail (Summary)

<u>No</u>	<u>Type</u>	<u>Date</u>	<u>A/C</u>	<u>N/C</u>	<u>Dept</u>	<u>Ref</u>	<u>Details</u>	<u>Net</u>	<u>Tax</u>	<u>T/C</u>	<u>Pd</u>	<u>Paid</u>	<u>V</u>	<u>B</u>	<u>Bank Rec. Date</u>
70	JC	31/01/2011	2210	2210	0	JV7	Liability to HMRC	924.95	0.00	T9	Y	924.95	-	-	
71	JC	31/01/2011	2212	2212	0	JV7	Health Insurance	45.00	0.00	T9	Y	45.00	-	-	
72	JC	31/01/2011	1200	1200	0	112	Bank Transfer to Petty Cash	142.39	0.00	T9	Y	142.39	-	N	
73	JD	31/01/2011	1230	1230	0	112	Bank Transfer to Petty Cash	142.39	0.00	T9	Y	142.39	-	-	

Date: 11/05/2011
Time: 11:22:43

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Bank Statement

1200

Bank Current Account
Currency: Pound Sterling

Bank Balance: 16797.46

Winchester Newsagents Level 2 Award in CB June
Market Street
York
North Yorkshire
YO50 5SR

Date From: 01/01/1980
Date To: 31/01/2011

No	Date	Ref	Details	Payments	Receipts	Balance
1	01/01/2011	JV1	Opening Balances		20,000.00	20,000.00
5	01/01/2011	JV2	Loan from Father		10,000.00	30,000.00
9	02/01/2011	100	Shop Fixtures	5,400.00		24,600.00
10	02/01/2011	101	Bank Transfer to Petty Cash	200.00		24,400.00
12	02/01/2011	102	Advertising	444.00		23,956.00
13	03/01/2011	103	Promotional Leaflets	300.00		23,656.00
14	05/01/2011	104	Staff Sales Training	600.00		23,056.00
15	06/01/2011	105	Delivery Vehicle	2,400.00		20,656.00
32	14/01/2011	1675	Payment on Account		625.00	21,281.00
33	16/01/2011	675	Sales Receipt		5,298.00	26,579.00
34	17/01/2011	854	Sales Receipt		421.40	27,000.40
36	18/01/2011	1686	Sales Receipt		625.00	27,625.40
37	17/01/2011	106	Purchase Payment	1,000.00		26,625.40
38	18/01/2011	107	Purchase Payment	8,820.00		17,805.40
40	18/01/2011	108	Purchase Payment	75.00		17,730.40
41	18/01/2011	109	Purchase Payment	1,245.55		16,484.85
44	19/01/2011	110	Drawings	1,000.00		15,484.85
45	22/01/2011	JV3	Cash Sales		620.00	16,104.85
49	27/01/2011	JV4	Bad Debt	15.00		16,089.85
59	26/01/2011	111	Staff Meal	270.00		15,819.85
61	01/01/2011	BR1	Bank Loan		3,000.00	18,819.85

Date: 11/05/2011
Time: 11:23:30

Winchester Newsagents Level 2 Award in CB

Page: 1

Nominal Activity

Date From: 01/01/1980
Date To: 31/01/2011

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

N/C: 1200 Name: Bank Current Account Account Balance: 16,797.46 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
1	JD	01/01/2011	1200	JV1	Opening Balances	0	T9	20,000.00	20,000.00	-		R
5	JD	01/01/2011	1200	JV2	Loan from Father	0	T9	10,000.00	10,000.00	-		R
9	BP	02/01/2011	1200	100	Shop Fixtures	0	T1	5,400.00		5,400.00	N	R
10	JC	02/01/2011	1200	101	Bank Transfer to Petty Cash	0	T9	200.00		200.00	-	R
12	BP	02/01/2011	1200	102	Advertising	0	T1	444.00		444.00	N	R
13	BP	03/01/2011	1200	103	Promotional Leaflets	0	T1	300.00		300.00	N	R
14	BP	05/01/2011	1200	104	Staff Sales Training	0	T1	600.00		600.00	N	R
15	BP	06/01/2011	1200	105	Delivery Vehicle	0	T1	2,400.00		2,400.00	N	R
32	SA	14/01/2011	NEWS	1675	Payment on Account	0	T9	625.00	625.00	-		R
33	SR	16/01/2011	MILLER	675	Sales Receipt	0	T9	5,298.00	5,298.00	-		R
34	SR	17/01/2011	YORK	854	Sales Receipt	0	T9	421.40	421.40	-		R
36	SR	18/01/2011	NEWS	1686	Sales Receipt	0	T9	625.00	625.00	-		R
37	PP	17/01/2011	SUPER	106	Purchase Payment	0	T9	1,000.00		1,000.00	-	R
38	PP	18/01/2011	SWEET	107	Purchase Payment	0	T9	8,820.00		8,820.00	-	R
40	PP	18/01/2011	GOOD	108	Purchase Payment	0	T9	75.00		75.00	-	R
41	PP	18/01/2011	NEWS	109	Purchase Payment	0	T9	1,245.55		1,245.55	-	R
42	SR	31/01/2011	NEWS	CONTRA	Contra Receipt	0	T9	409.79	409.79	-		N
43	PP	31/01/2011	NEWS	CONTRA	Contra Payment	0	T9	409.79		409.79	-	N
44	BP	19/01/2011	1200	110	Drawings	0	T9	1,000.00		1,000.00	-	R
45	JD	22/01/2011	1200	JV3	Cash Sales	0	T9	620.00	620.00	-		R
49	JC	27/01/2011	1200	JV4	Bad Debt	0	T9	15.00		15.00	-	R
59	BP	26/01/2011	1200	111	Staff Meal	0	T1	270.00		270.00	N	R
60	BR	26/01/2011	1200	CS1	Cash Sales of Newspapers	0	T0	50.00	50.00		N	N
61	BR	01/01/2011	1200	BR1	Bank Loan	0	T9	3,000.00	3,000.00	-		R
62	BP	28/01/2011	1200	S/O1	Loan Repayment	0	T9	100.00		100.00	-	N
63	BP	28/01/2011	1200	S/O1	Loan Interest	0	T2	50.00		50.00	N	N
66	JC	31/01/2011	1200	JV7	Net Wages & Drawings	0	T9	1,780.00		1,780.00	-	N
72	JC	31/01/2011	1200	112	Bank Transfer to Petty Cash	0	T9	142.39		142.39	-	N
Totals:									41,049.19	24,251.73		
History Balance:									16,797.46			

N/C: 1230 Name: Petty Cash Account Balance: 600.00 DR

No	Type	Date	Account	Ref	Details	Dept	T/C	Value	Debit	Credit	V	B
2	JD	01/01/2011	1230	JV1	Opening Balances	0	T9	400.00	400.00	-		-
11	JD	02/01/2011	1230	101	Bank Transfer to Petty Cash	0	T9	200.00	200.00	-		-
53	CP	02/01/2011	1230	PCV 1	Casual Wages	0	T9	40.00		40.00	-	-
54	CP	03/01/2011	1230	PCV 2	Fuel for Delivery Van	0	T1	15.00		15.00	N	-
55	CP	04/01/2011	1230	PCV 3	Computer Cable	0	T1	9.99		9.99	N	-
56	CP	07/01/2011	1230	PCV 4	Postage	0	T2	8.40		8.40	N	-
57	CP	11/01/2011	1230	PCV 5	Refreshments	0	T0	32.00		32.00	N	-
58	CP	15/01/2011	1230	PCV 6	Stationery	0	T1	27.00		27.00	N	-
64	JC	31/01/2011	1230	JV6	Error on PCV1	0	T9	10.00		10.00	-	-
73	JD	31/01/2011	1230	112	Bank Transfer to Petty Cash	0	T9	142.39	142.39	-		-
Totals:									742.39	142.39		
History Balance:									600.00			

Date: 11/05/2011

Winchester Newsagents Level 2 Award in CB

Page: 1

Time: 11:24:12

Day Books: Bank Receipts (Detailed)

Date From: 01/01/1980
Date To: 31/01/2011

Bank From: 1200
Bank To: 1200

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200 Currency: Pound Sterling

No	Type	N/C	Date	Ref	Details	Dept	Net	£	Tax	£ T/C	Gross	£ V	B	Bank Rec. Date
60	BR	4002	26/01/2011	CS1	Cash Sales of	0	50.00		0.00	T0	50.00	N	N	
61	BR	2300	01/01/2011	BR1	Bank Loan	0	3,000.00		0.00	T9	3,000.00	-	R	31/01/2011
Totals							£	<u>3,050.00</u>		<u>0.00</u>	<u>3,050.00</u>			

Date: 11/05/2011

Winchester Newsagents Level 2 Award in CB

Page: 1

Time: 11:24:31

Day Books: Bank Payments (Detailed)

Date From: 01/01/1980
Date To: 31/01/2011

Bank From: 1200
Bank To: 1200

Transaction From: 1
Transaction To: 99,999,999

N/C From:
N/C To: 99999999

Dept From: 0
Dept To: 999

Bank: 1200 Currency: Pound Sterling

No	Type	N/C	Date	Ref	Details	Dept	Net	£	Tax	£ T/C	Gross	£ V	B	Bank Rec. Date
9	BP	0040	02/01/2011	100	Shop Fixtures	0	4,500.00		900.00	T1	5,400.00	N	R	31/01/2011
12	BP	6201	02/01/2011	102	Advertising	0	370.00		74.00	T1	444.00	N	R	31/01/2011
13	BP	6201	03/01/2011	103	Promotional Leaflets	0	250.00		50.00	T1	300.00	N	R	31/01/2011
14	BP	8203	05/01/2011	104	Staff Sales Training	0	500.00		100.00	T1	600.00	N	R	31/01/2011
15	BP	0050	06/01/2011	105	Delivery Vehicle	0	2,000.00		400.00	T1	2,400.00	N	R	31/01/2011
44	BP	3001	19/01/2011	110	Drawings	0	1,000.00		0.00	T9	1,000.00	-	R	31/01/2011
59	BP	7403	26/01/2011	111	Staff Meal	0	225.00		45.00	T1	270.00	N	R	31/01/2011
62	BP	2300	28/01/2011	S/O1	Loan Repayment	0	100.00		0.00	T9	100.00	-	N	
63	BP	7903	28/01/2011	S/O1	Loan Interest	0	50.00		0.00	T2	50.00	N	N	
Totals							£	<u>8,995.00</u>	<u>1,569.00</u>		<u>10,564.00</u>			

Date: 11/05/2011

Winchester Newsagents Level 2 Award in CB

Page: 1

Time: 11:24:54

Customer Address List

Customer From:

Customer To: ZZZZZZZZ

<u>A/C</u>	<u>Name & Address</u>	<u>Contact Name</u>	<u>Telephone</u>	<u>Fax</u>
MILLER	Miller & Co 3 Church Street York North Yorkshire YO10 5DS			
NEWS	News Direct Bridge Street York North Yorkshire YO20 6GH			
YORK	York News 12 Museum Street York North Yorkshire YO10 7JH			

Date: 11/05/2011

Winchester Newsagents Level 2 Award in CB

Page: 1

Time: 11:27:22

Supplier Address List

Supplier From:

Supplier To: ZZZZZZZZ

<u>A/C</u>	<u>Name</u>	<u>Contact</u>	<u>Telephone</u>	<u>Fax</u>
GOOD	Good News High Green York North Yorkshire YO30 9JK			
NEWS	News Direct Bridge Street York North Yorkshire YO20 6GH			
SUPER	Supernews 1 Lord Mayors Walk York North Yorkshire YO20 2SW			
SWEET	Sweet Surprise 7 Station Road York North Yorkshire YO30 3NB			

Date: 11/05/2011
 Time: 11:27:49

Winchester Newsagents Level 2 Award in CB

Page: 1

Supplier Activity (Detailed)

Date From: 01/01/1980
 Date To: 31/01/2011
 Transaction From: 1
 Transaction To: 99,999,999
 Inc b/fwd transaction: No
 Exc later payment: No

Supplier From: SWEET
 Supplier To: SWEET
 N/C From:
 N/C To: 99999999
 Dept From: 0
 Dept To: 999

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C:		SWEET		Name:		Sweet Surprise		Contact:		Tel:			
No	Type	Date	Ref	N/C	Details	Dept	T/C	Value	O/S	Debit	Credit	V	B
26	PI	02/01/2011	SS3725	5000	Purchases - Confectionery	0	T1	8,970.00	0.00		8,970.00	N	-
31	PI	06/01/2011	SS3865	5000	Purchases - Confectionery	0	T1	717.60 *	717.60		717.60	N	-
38	PP	18/01/2011	107	1200	Purchase Payment	0	T9	8,820.00	0.00	8,820.00		-	R
39	PD	18/01/2011	107	5009	Purchase Discount	0	T9	150.00	0.00	150.00		-	-
Totals:								<u>717.60</u>	<u>717.60</u>	<u>8,970.00</u>	<u>9,687.60</u>		
Amount Outstanding							717.60						
Amount paid this period							8,820.00						
Credit Limit £							0.00						
Turnover YTD							8,100.00						

Date: 11/05/2011
 Time: 11:25:17

Winchester Newsagents Level 2 Award in CB

Page: 1

Aged Debtors Analysis (Detailed)

Date From: 01/01/1980
 Date To: 31/01/2011
 Include future transactions: No
 Exclude later payments: No

Customer From:
 Customer To: ZZZZZZZZ

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C: MILLER				Name: Miller & Co				Contact:				Tel:			
<u>No</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</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>				
22	SI	07/01/2011	WN005	Sales - Confectionery	1,005.75	0.00	1,005.75	0.00	0.00	0.00	0.00				
Totals:					<u>1,005.75</u>	<u>0.00</u>	<u>1,005.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>				
Turnover:				5,265.63											
Credit Limit £				0.00											
Grand Totals:					<u>1,005.75</u>	<u>0.00</u>	<u>1,005.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>				

Date: 19/05/2011
 Time: 14:54:31

Winchester Newsagents Level 2 Award in CB

Page: 1

Aged Creditors Analysis (Detailed)

Date From: 01/01/1980
 Date To: 31/01/2011

Supplier From:
 Supplier To: ZZZZZZZZ

Include future transactions: No
 Exclude later payments: No

** NOTE: All report values are shown in Base Currency, unless otherwise indicated **

A/C:	GOOD	Name:	Good News	Contact:	Tel:						
<u>No.</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</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>
30	PI	06/01/2011	G167	Purchases -	1,140.00	0.00	1,140.00	0.00	0.00	0.00	0.00
Totals:					<u>1,140.00</u>	<u>0.00</u>	<u>1,140.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				1,025.00							
Credit Limit £				0.00							
<hr/>											
A/C:	SUPER	Name:	Supernews	Contact:	Tel:						
<u>No.</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</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>
25	PI	02/01/2011	S 1054	Purchases -	312.50	0.00	312.50	0.00	0.00	0.00	0.00
Totals:					<u>312.50</u>	<u>0.00</u>	<u>312.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				1,312.50							
Credit Limit £				0.00							
<hr/>											
A/C:	SWEET	Name:	Sweet Surprise	Contact:	Tel:						
<u>No.</u>	<u>Type</u>	<u>Date</u>	<u>Ref</u>	<u>Details</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>
31	PI	06/01/2011	SS3865	Purchases -	717.60	0.00	717.60	0.00	0.00	0.00	0.00
Totals:					<u>717.60</u>	<u>0.00</u>	<u>717.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Turnover:				8,100.00							
Credit Limit £				0.00							
Grand Totals:					<u>2,170.10</u>	<u>0.00</u>	<u>2,170.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Winchester Newsagents Level 2 Award in CB June 20
 Market Street
 York
 North Yorkshire
 YO50 5SR

Winchester Newsagents Level 2 Award in CB June 20
 Market Street
 York
 North Yorkshire
 YO50 5SR

Miller & Co
 3 Church Street
 York
 North Yorkshire
 YO10 5DS

MILLER
 31/01/2011
 1

Miller & Co
 3 Church Street
 York
 North Yorkshire
 YO10 5DS

MILLER
 31/01/2011
 1

NOTE All values are shown in Pound Sterling

04/01/11	WN002	Sales - Confectionery	5,400.00
07/01/11	WN005	Sales - Confectionery	930.75*
07/01/11	WN005	Sales - Newspapers	75.00*
08/01/11	CN001	Damaged Confectionery	102.00
16/01/11	675	Sales Receipt	5,298.00

NOTE All values are shown in

Pound Sterling

04/01/11	Sales - Confectionery	5,400.00
07/01/11	Sales - Confectionery	930.75
07/01/11	Sales - Newspapers	75.00
08/01/11	Damaged Confectionery	102.00
16/01/11	Sales Receipt	5,298.00

£ 1,005.75 £ 0.00 £ 0.00 £ 0.00 £ 0.00

£ 1,005.75

£ 1,005.75

Date: 11/05/2011
 Time: 11:21:53

Winchester Newsagents Level 2 Award in CB Jun

Page: 1

Budget Report

From: Month 1, January 2011
 To: Month 1, January 2011

Chart of Accounts:

Default Layout of Accounts

	<u>Period</u>				<u>Year to Date</u>			
	<u>Actual</u>	<u>Ratio(%)</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Ratio(%)</u>	<u>Budget</u>	<u>Variance</u>
Sales								
Product Sales	7,917.46	100.00	10,000.00	(2,082.54)	7,917.46	100.00	10,000.00	(2,082.54)
	7,917.46	100.00	10,000.00	(2,082.54)	7,917.46	100.00	10,000.00	(2,082.54)
Purchases								
Purchases	11,672.79	147.43	0.00	11,672.79	11,672.79	147.43	0.00	11,672.79
	11,672.79	147.43	0.00	11,672.79	11,672.79	147.43	0.00	11,672.79
Direct Expenses								
Sales Promotion	620.00	7.83	0.00	620.00	620.00	7.83	0.00	620.00
	620.00	7.83	0.00	620.00	620.00	7.83	0.00	620.00
Gross Profit/(Loss):	(4,375.33)	(55.26)	10,000.00	(14,375.33)	(4,375.33)	(55.26)	10,000.00	(14,375.33)
Overheads								
Gross Wages	2,599.95	32.84	0.00	2,599.95	2,599.95	32.84	0.00	2,599.95
Motor Expenses	12.50	0.16	0.00	12.50	12.50	0.16	0.00	12.50
Travelling and Entertainment	225.00	2.84	0.00	225.00	225.00	2.84	0.00	225.00
Printing and Stationery	30.90	0.39	0.00	30.90	30.90	0.39	0.00	30.90
Maintenance	8.33	0.11	0.00	8.33	8.33	0.11	0.00	8.33
Bank Charges and Interest	50.00	0.63	0.00	50.00	50.00	0.63	0.00	50.00
Bad Debts	15.00	0.19	0.00	15.00	15.00	0.19	0.00	15.00
General Expenses	632.00	7.98	0.00	632.00	632.00	7.98	0.00	632.00
	3,573.68	45.14	0.00	3,573.68	3,573.68	45.14	0.00	3,573.68
Net Profit/(Loss):	(7,949.01)	(100.40)	10,000.00	(17,949.01)	(7,949.01)	(100.40)	10,000.00	(17,949.01)