



Mark Scheme (Results)

January 2015

Pearson Edexcel International GCSE
Accounting (4AC0/01)

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Section A

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 1 | A | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 2 | D | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 3 | B | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 4 | A | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 5 | B | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 6 | C | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 7 | A | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 8 | C | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 9 | B | (1) |

| Question Number | Answer | Mark |
|-----------------|--------|------------|
| 10 | D | (1) |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|--|----------------|-----------|-------------|----------------|-----------|---|-------|-------------|---------|--------|-----------|----------|--------|--------------------|-----------|--------|-------------|-------|--|--|----------------|--|--|----------------|-------|-------------|----------|--|--|--|------------|
| 12 (a) | <p style="text-align: center;">Debtors Ledger Control Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th>£</th> <th>Date</th> <th>Narration</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Jan 1</td> <td>Balance b/f</td> <td style="text-align: right;">4500(1)</td> <td>Dec 31</td> <td>Cash book</td> <td style="text-align: right;">97800(1)</td> </tr> <tr> <td>Dec 31</td> <td>Sales (bal figure)</td> <td style="text-align: right;">102000(1)</td> <td>Dec 31</td> <td>Balance c/d</td> <td style="text-align: right;">8 700</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>106 500</u></td> <td></td> <td></td> <td style="text-align: right;"><u>106 500</u></td> </tr> <tr> <td>Jan 1</td> <td>Balance b/d</td> <td style="text-align: right;">8 700(1)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Alternative presentation</p> <p>Opening Debtors (4500) (1) Receipts from debtors 97 800 (1) Closing debtors <u>8 700</u> (1) Sales <u>102 000</u> (1)</p> | Date | Narration | £ | Date | Narration | £ | Jan 1 | Balance b/f | 4500(1) | Dec 31 | Cash book | 97800(1) | Dec 31 | Sales (bal figure) | 102000(1) | Dec 31 | Balance c/d | 8 700 | | | <u>106 500</u> | | | <u>106 500</u> | Jan 1 | Balance b/d | 8 700(1) | | | | (4) |
| Date | Narration | £ | Date | Narration | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jan 1 | Balance b/f | 4500(1) | Dec 31 | Cash book | 97800(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 | Sales (bal figure) | 102000(1) | Dec 31 | Balance c/d | 8 700 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>106 500</u> | | | <u>106 500</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jan 1 | Balance b/d | 8 700(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|---|---------------|-----------|------------------------|---------------|-----------|---|--------|-----------|-----------|-------|-------------|----------|--------|-------------------|----------|--------|------------------------|-----------|--------|-------------|-------|--|--|--|--|--|---------------|--|--|---------------|--|--|--|-------|-------------|----------|------------|
| 12 (b) | <p style="text-align: center;">Creditors Ledger Control Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th>£</th> <th>Date</th> <th>Narration</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Dec 31</td> <td>Cash book</td> <td style="text-align: right;">36 890(1)</td> <td>Jan 1</td> <td>Balance b/f</td> <td style="text-align: right;">3 678(1)</td> </tr> <tr> <td>Dec 31</td> <td>Discount received</td> <td style="text-align: right;">1 667(1)</td> <td>Dec 31</td> <td>Purchases (bal figure)</td> <td style="text-align: right;">39 200(1)</td> </tr> <tr> <td>Dec 31</td> <td>Balance c/d</td> <td style="text-align: right;">4 321</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>42 878</u></td> <td></td> <td></td> <td style="text-align: right;"><u>42 878</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Jan 1</td> <td>Balance b/d</td> <td style="text-align: right;">4 321(1)</td> </tr> </tbody> </table> <p>Alternative presentation</p> <p>Opening creditors (3 678) (1) Payments to creditors 36 890 (1) Discount received 1 667 (1) Closing creditors <u>4 321</u> (1) Purchases <u>39 200</u> (1)</p> | Date | Narration | £ | Date | Narration | £ | Dec 31 | Cash book | 36 890(1) | Jan 1 | Balance b/f | 3 678(1) | Dec 31 | Discount received | 1 667(1) | Dec 31 | Purchases (bal figure) | 39 200(1) | Dec 31 | Balance c/d | 4 321 | | | | | | <u>42 878</u> | | | <u>42 878</u> | | | | Jan 1 | Balance b/d | 4 321(1) | (5) |
| Date | Narration | £ | Date | Narration | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 | Cash book | 36 890(1) | Jan 1 | Balance b/f | 3 678(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 | Discount received | 1 667(1) | Dec 31 | Purchases (bal figure) | 39 200(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 | Balance c/d | 4 321 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>42 878</u> | | | <u>42 878</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Jan 1 | Balance b/d | 4 321(1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|--|------------|-----------|---|--|-------------------------|--|------------|--|-----------------------------|--------|--|-----------|----------------------------------|--------|--|-----------|--|--|--------|--|------------------------------|--|--------|-----------|---------------------------------|--|------------|-----------|---------------------------------|--|------------|-----------|------------|
| 13 (a) | <p style="text-align: center;">Green Limited Appropriation account for the year ended 30 September 2014</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;">£</th> <th style="text-align: center;">£</th> <th></th> </tr> </thead> <tbody> <tr> <td>Net profit for the year</td> <td></td> <td style="text-align: right;">116 524</td> <td></td> </tr> <tr> <td>Transfer to general reserve</td> <td style="text-align: right;">25 000</td> <td></td> <td style="text-align: right;">(1 cf)</td> </tr> <tr> <td>Ordinary share dividend proposed</td> <td style="text-align: right;">12 500</td> <td></td> <td style="text-align: right;">(1 cf)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">37 500</td> <td></td> </tr> <tr> <td>Retained profit for the year</td> <td></td> <td style="text-align: right;">79 024</td> <td style="text-align: right;">(1 of)</td> </tr> <tr> <td>Retained profit brought forward</td> <td></td> <td style="text-align: right;">450 976</td> <td style="text-align: right;">(1 cf)</td> </tr> <tr> <td>Retained profit carried forward</td> <td></td> <td style="text-align: right;">530 000</td> <td style="text-align: right;">(1 of)</td> </tr> </tbody> </table> | | £ | £ | | Net profit for the year | | 116 524 | | Transfer to general reserve | 25 000 | | (1 cf) | Ordinary share dividend proposed | 12 500 | | (1 cf) | | | 37 500 | | Retained profit for the year | | 79 024 | (1 of) | Retained profit brought forward | | 450 976 | (1 cf) | Retained profit carried forward | | 530 000 | (1 of) | (5) |
| | £ | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net profit for the year | | 116 524 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfer to general reserve | 25 000 | | (1 cf) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ordinary share dividend proposed | 12 500 | | (1 cf) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 37 500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retained profit for the year | | 79 024 | (1 of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retained profit brought forward | | 450 976 | (1 cf) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retained profit carried forward | | 530 000 | (1 of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Question Number | Answer | Mark |
|-----------------|--------|-------------|
| 14 (a) | | (10) |

Red Limited

Manufacturing account for the year ended 31 October 2014.

| | £ | £ | £ | |
|-------------------------------------|----------------|---------------|-----------------|-----|
| Opening stock – raw materials | 45 000 | | | |
| Purchases of raw materials | <u>262 000</u> | | | |
| | 307 000 | | | |
| Carriage on raw materials | <u>9 000</u> | | | |
| | 316 000 | | | |
| Closing stock – raw materials | <u>51 000</u> | | | |
| Cost of raw material consumed | | 265 000 | | (1) |
| Direct factory wages (78600 + 6400) | | 85 000 | | (1) |
| Prime cost | | | 350 000 | (1) |
| Factory overheads | | | | |
| Indirect factory wages | | 28 930 | | |
| Factory power | | 22 379 | | |
| Heat and light | | 19 500 | | (1) |
| Insurance | | 750 | | (1) |
| Rent and rates | | 6 000 | | (1) |
| Depreciation – factory machinery | | <u>37 500</u> | | (1) |
| | | | <u>115 059</u> | |
| | | | 465 059 | |
| Opening work in progress | | | 13 650 | |
| Closing work in progress | | | <u>(13 709)</u> | (1) |
| Production cost (1) | | | <u>465 000</u> | (1) |

| Question Number | Answer | Mark | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|---|-----------------|------------|--------------------|---------------------|-----------|---|-------|-------|---------------|-------|--------------------|---------------|--|--|--|------------|---------|--------|--|--|---------------|--|--|---------------|-----------|---------|-----------------|--|--|--|------|-----------|---|------|-----------|---|------------|---------|--------------|------------|-------------------|---------------------|------------|---------|--------|-----------|---------|-------|--|--|--|------------|-------------------|--------------|--|--|---------------|--|--|---------------|-----------|--------------------|--------------|-----------|---------|-----------------|------------|---------|--------|------------|-------------------|--------------|--|--|---------------|--|--|---------------|--|--|--|-----------|---------|-----------------|-----------|-----------|---|-----------|-----------|---|-------|-------------------|---------------|-------|--------------------|--------------|--|--|--|-------|----------|--------------|--|--|--|--------|-------------------|----------------|--|--|---------------|--|--|---------------|-------------|
| 15 | <p>Motor Vehicle Account</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date</th> <th>Narration</th> <th>£</th> <th>Date</th> <th>Narration</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Jan 1</td> <td>B Lue</td> <td style="text-align: right;">25 000 (1)</td> <td>Jul 1</td> <td>Asset Disposal (1)</td> <td style="text-align: right;">10 000 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Dec 31 '14</td> <td>Bal c/d</td> <td style="text-align: right;">15 000</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>25 000</u></td> <td></td> <td></td> <td style="text-align: right;"><u>25 000</u></td> </tr> <tr> <td>Jan 1 '15</td> <td>Bal b/d</td> <td style="text-align: right;">15 000 (1of)</td> <td></td> <td></td> <td></td> </tr> <tr> <th>Date</th> <th>Narration</th> <th>£</th> <th>Date</th> <th>Narration</th> <th>£</th> </tr> <tr> <td>Dec 31 '12</td> <td>Bal c/d</td> <td style="text-align: right;"><u>6 250</u></td> <td>Dec 31 '12</td> <td>Profit & loss (1)</td> <td style="text-align: right;"><u>6 250</u> (1)</td> </tr> <tr> <td>Dec 31 '13</td> <td>Bal c/d</td> <td style="text-align: right;">12 500</td> <td>Jan 1 '13</td> <td>Bal b/d</td> <td style="text-align: right;">6 250</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Dec 31 '13</td> <td>Profit & loss (1)</td> <td style="text-align: right;">6 250 (1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>12 500</u></td> <td></td> <td></td> <td style="text-align: right;"><u>12 500</u></td> </tr> <tr> <td>Jul 1 '14</td> <td>Asset Disposal (1)</td> <td style="text-align: right;">5 000 (1)</td> <td>Jan 1 '14</td> <td>Bal b/d</td> <td style="text-align: right;">12 500 (1of)</td> </tr> <tr> <td>Dec 31 '14</td> <td>Bal c/d</td> <td style="text-align: right;">11 250</td> <td>Dec 31 '14</td> <td>Profit & loss (1)</td> <td style="text-align: right;">3 750 (1)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>16 250</u></td> <td></td> <td></td> <td style="text-align: right;"><u>16 250</u></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Jan 1 '15</td> <td>Bal b/d</td> <td style="text-align: right;">11 250 (1of)</td> </tr> <tr> <th>Date 2014</th> <th>Narration</th> <th>£</th> <th>Date 2014</th> <th>Narration</th> <th>£</th> </tr> <tr> <td>Jul 1</td> <td>Motor Vehicle (1)</td> <td style="text-align: right;">10 000 (1)</td> <td>Jul 1</td> <td>Provision for Dep.</td> <td style="text-align: right;">5 000 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Jul 1</td> <td>Cash (1)</td> <td style="text-align: right;">2 500 (1)</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Dec 31</td> <td>Profit & loss (1)</td> <td style="text-align: right;">2 500 (1of)</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;"><u>10 000</u></td> <td></td> <td></td> <td style="text-align: right;"><u>10 000</u></td> </tr> </tbody> </table> | Date | Narration | £ | Date | Narration | £ | Jan 1 | B Lue | 25 000 (1) | Jul 1 | Asset Disposal (1) | 10 000 (1) | | | | Dec 31 '14 | Bal c/d | 15 000 | | | <u>25 000</u> | | | <u>25 000</u> | Jan 1 '15 | Bal b/d | 15 000 (1of) | | | | Date | Narration | £ | Date | Narration | £ | Dec 31 '12 | Bal c/d | <u>6 250</u> | Dec 31 '12 | Profit & loss (1) | <u>6 250</u> (1) | Dec 31 '13 | Bal c/d | 12 500 | Jan 1 '13 | Bal b/d | 6 250 | | | | Dec 31 '13 | Profit & loss (1) | 6 250 (1) | | | <u>12 500</u> | | | <u>12 500</u> | Jul 1 '14 | Asset Disposal (1) | 5 000 (1) | Jan 1 '14 | Bal b/d | 12 500 (1of) | Dec 31 '14 | Bal c/d | 11 250 | Dec 31 '14 | Profit & loss (1) | 3 750 (1) | | | <u>16 250</u> | | | <u>16 250</u> | | | | Jan 1 '15 | Bal b/d | 11 250 (1of) | Date 2014 | Narration | £ | Date 2014 | Narration | £ | Jul 1 | Motor Vehicle (1) | 10 000 (1) | Jul 1 | Provision for Dep. | 5 000 (1) | | | | Jul 1 | Cash (1) | 2 500 (1) | | | | Dec 31 | Profit & loss (1) | 2 500 (1of) | | | <u>10 000</u> | | | <u>10 000</u> | (21) |
| Date | Narration | £ | Date | Narration | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jan 1 | B Lue | 25 000 (1) | Jul 1 | Asset Disposal (1) | 10 000 (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Dec 31 '14 | Bal c/d | 15 000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>25 000</u> | | | <u>25 000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jan 1 '15 | Bal b/d | 15 000 (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Narration | £ | Date | Narration | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 '12 | Bal c/d | <u>6 250</u> | Dec 31 '12 | Profit & loss (1) | <u>6 250</u> (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 '13 | Bal c/d | 12 500 | Jan 1 '13 | Bal b/d | 6 250 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Dec 31 '13 | Profit & loss (1) | 6 250 (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>12 500</u> | | | <u>12 500</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jul 1 '14 | Asset Disposal (1) | 5 000 (1) | Jan 1 '14 | Bal b/d | 12 500 (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec 31 '14 | Bal c/d | 11 250 | Dec 31 '14 | Profit & loss (1) | 3 750 (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>16 250</u> | | | <u>16 250</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Jan 1 '15 | Bal b/d | 11 250 (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date 2014 | Narration | £ | Date 2014 | Narration | £ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jul 1 | Motor Vehicle (1) | 10 000 (1) | Jul 1 | Provision for Dep. | 5 000 (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Jul 1 | Cash (1) | 2 500 (1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Dec 31 | Profit & loss (1) | 2 500 (1of) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | <u>10 000</u> | | | <u>10 000</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

