

0010/403

NATIONAL
QUALIFICATIONS
2009


MONDAY, 1 JUNE
10.35 AM – 12.05 PM

ACCOUNTING AND
FINANCE
STANDARD GRADE
General Level
Document pack for use with
Question 2(a)


Do not return with your examination booklet.



2. (a)

<p>INVOICE</p>  <p>Craigmyle Catering Auchlossan Road ABOYNE AB33 1PP Tel: 013398 80890</p>			
<p>To: Food 2 U Unit 10 Ythan Industrial Estate INVERURIE AB32 6JN</p>		<p>Invoice No: 3259 VAT No: 221 971 454 Date: 2 March 2009</p>	
QUANTITY	DESCRIPTION	UNIT PRICE	COST
4	40cm Serving Platters – Ivory	£ 15.00	£ 60.00
1	3-speed Hand Blender	40.00	40.00
	Less 10% Trade Discount		100.00 10.00
	Net Goods Value		90.00
	Add VAT @ 17.5%		15.75
	TOTAL		£105.75

2. (a) (continued)

<p>CREDIT NOTE</p> 		<p>Craigmyle Catering Auchlossan Road ABOYNE AB33 1PP Tel: 013398 80890</p>	
<p>To: Food 2 U Unit 10 Ythan Industrial Estate INVERURIE AB32 6JN</p>		<p>Credit Note No: 337 VAT No: 221 971 454 Date: 18 March 2009</p>	
QUANTITY	DESCRIPTION	UNIT PRICE	COST
1	3-speed Hand Blender (faulty)	£ 40.00	£ 40.00
	Less 10% Trade Discount		40.00 4.00
	Net Goods Value		36.00
	Add VAT @ 17.5%		6.30
	TOTAL		£42.30

[Turn over

2. (a) (continued)



22 March 2009

Craigmyle Catering
Auchlossan Road
ABOYNE
AB33 1PP

Dear Sir

I write to inform you that my client, Food 2 U, has been declared bankrupt today.

As a result, any outstanding debts owed by Food 2 U should now be written off as a Bad Debt.

Yours faithfully

S Robertson

S Robertson
Partner

[END OF DOCUMENT PACK]