



National
Qualifications
SPECIMEN ONLY

SQ01/N5/11

Accounting

Document Pack for Specimen Question Paper

This Document Pack should be used to complete Question 1 (a) in Section 1 of this Specimen Question Paper.



* S Q 0 0 N 5 1 1 *

Question 1 (a)

Use the following documents to complete the ledger accounts of Olympia Sports, a sports goods supplier, in your answer booklet.

COPY INVOICE

Olympia Sports
102 Sylvania Way
Clydebank
G81 8TQ

Tel: 0141 952 1376
E Mail: olympiasports@serveufree.co.uk
VAT No: 723987
Date: 15 July

To:
M O'Halleron
Castleview Street
Partick
G52 6YT

QUANTITY	DESCRIPTION	UNIT PRICE (£)	TOTAL (£)
5	Pairs Abibas Trainers	35.00	175.00
4	Nykon Tracksuits	31.25	125.00
			300.00
Less: Trade Discount (10%)			30.00
Net Goods Value			270.00
Add: VAT (20%)			54.00
TOTAL			£324.00

INVOICE

Office Solutions
166 Dumbarton Road
Clydebank
G81 TY1

Tel: 0141 952 1376
E Mail: offsols@isu.co.uk
VAT No: 932871
Date: 16 July

To:
Olympia Sports
102 Sylvania Way
Clydebank
G81 8TQ

QUANTITY	DESCRIPTION	UNIT PRICE (£)	TOTAL (£)
1	Impel Office Computer	1,200.00	1,200.00
			1,200.00
		Less: Trade Discount (10%)	180.00
		Net Goods Value	1,020.00
		Add: VAT (20%)	204.00
		TOTAL	£1,224.00

COPY CREDIT NOTE

Olympia Sports
102 Sylvania Way
Clydebank
G81 8TQ

Tel: 0141 952 1376
E Mail: olympiasports@serveufree.co.uk
VAT No: 723987
Date: 20 July

To:

M O'Halleron
Castleview Street
Partick
G52 6YT

QUANTITY	DESCRIPTION	UNIT PRICE (£)	TOTAL (£)
1	Pairs Abibas Trainers	35.00	35.00
			35.00
		Less: Trade Discount (10%)	3.50
		Net Goods Value	31.50
		Add: VAT (20%)	6.30
		TOTAL	£37.80

J Brown
Solicitors
34 Union Street
GLASGOW
G1 6PS

25 July

Olympia Sports
102 Sylvania Way
Clydebank
G81 8TQ

Dear Sir

I regret to inform you that my client, M O'Halleron, was officially declared bankrupt today. I have settled the account, paying **£0.50 per pound owed**. Please find a cheque enclosed for this amount.

Yours faithfully

J Brown

J Brown
Solicitor

Enc

INVOICE

Clothes Warehouse
17 Wallace Street
Greenock
PA15 1MN

Tel: 01475 765 316
E Mail: sales@clotheswarehouse.com
VAT No: 923457
Date: 27 July

To:
Olympia Sports
102 Sylvania Way
Clydebank
G81 8TQ

QUANTITY	DESCRIPTION	UNIT PRICE (£)	TOTAL (£)
15	Football Training Tops	12.00	180.00
			180.00
	Less: Trade Discount (10%)		18.00
	Net Goods Value		162.00
	Add: VAT (20%)		32.40
	TOTAL		£194.40

28/07

Please transfer £50
from the bank into
(petty) cash

Thanks!