

Question 17

(a) (i)

Dr						Analysed Cash Book of Food2Go Ltd							Cr
Date	Details	Bank	Sales	VAT	Capital	Date	Details	Bank	Purchases	VAT	Wages	Electricity	
2019		€	€	€	€	2019		€	€	€	€	€	
01/05	Capital	21,500			21,500	06/05	Wages	3,000			3,000		
04/05	Sales	13,620 O.F	12,000	1,620		15/05	Purchases	6,356 O.F	5,600	756			
						23/05	Electricity	670				670	
						27/05	Wages	2,850			2,850		
						31/05	Balance c/d	22,244 O.F					
		35,120	12,000	1,620	21,500			35,120	5,600	756	5,850	670	
01/06	Balance b/d	22,244 O.F											

16 figures @ 1m (no marks for totals of columns) + 1m for date + 1m for details

(ii) Amount of money in the Food2Go Ltd bank account at the end of the month.

€22,244 O.F [3m]

- (iii) Post all totals and balances from the analysed cash book of Food2Go Ltd to the relevant ledger accounts below.

Allow 1m for Dates

Dr			VAT a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
31/05/19	Purchases	756 O.F 1m	31/05/19	Sales	1,620 O.F 1m			
31/05/19	Balance c/d	864 O.F 1m						
		1,620						1,620
			01/06/19	Balance b/d	864 O.F 1m			

Dr			Capital a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
			31/05/19	Bank/Cash	21,500 1m			

Dr			Purchases a/c [1m]			Cr		
Date	Details	Total	Date	Details	Total			
31/05/19	Bank/Cash	5,600 1m						

Dr			Electricity a/c [1m]			Cr
Date	Details	Total	Date	Details	Total	
31/05/19	Bank/Cash	670 1m				

Dr			Wages a/c [1m]			Cr
Date	Details	Total	Date	Details	Total	
31/05/19	Bank/Cash	5,850 4m				

Dr			Sales a/c [1m]			Cr
Date	Details	Total	Date	Details	Total	
			31/05/19	Bank/Cash	12,000 1m	