

2. Angela started a business on 1 March 2018. She did not maintain a full set of accounting records.

All purchases and sales were made on credit terms. All payments were made by cheque and all receipts received were banked.

Applicants must submit the following information:

	£
On 1 March 2018:	
Capital introduced	45,000
Business start-up loan received	10,000
During the year ended 29 February 2019:	
Non-current assets purchased	20,500
Credit purchases	70,150
Cheques received from credit customers	81,230
Cash discount allowed	1,570
Cash discount received	1,890
Returns to credit suppliers	1,110
Returns by credit customers	2,070
Bad debts written off	200
On 29 February 2019:	
Amount owing by credit customers	10,190
Amount owing to credit suppliers	7,640
Cash at bank	10,920

1000

- (a) *Calculate the overall rates for the year ended 31 February 2016.*

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JL Elias



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