

Additional information at 30 April 2020**(1) Inventory**

Raw materials	£33 000
Finished goods	£54 000

(2) There was no inventory of work in progress.

(3) Marketing expenses, £4 800, were prepaid.

(4) Electricity, £2 000, was accrued.

(5) Depreciation is charged on all non-current assets owned at the end of the year as follows.

- Production equipment at the rate of 20% per annum on cost.
- Computer equipment at the rate of 25% per annum using the reducing balance method.
- Office fixtures at the rate of 10% per annum using the straight line method.

(6) Expenses are to be apportioned between production and administration as follows.

Expense	Basis of apportionment	Production	Administration
Management salaries	Number of managers	2	5
Rent and rates	Floor area (sq m)	9 000	1 000
Insurance	Estimate	60%	40%
Electricity and water	Estimate	80%	20%

(7) The provision for irrecoverable debts is to be maintained at 4% of trade receivables.

(8) Finished goods are transferred from production to the warehouse at production cost plus 20%.

Required

(a) Prepare the Manufacturing Account for the year ended 30 April 2020.

(13)

Gce Ial Acc Paper Format

Annelies Wilder-Smith



Gce Ial Acc Paper Format:

This book delves into Gce Ial Acc Paper Format. Gce Ial Acc Paper Format is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Gce Ial Acc Paper Format, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Gce Ial Acc Paper Format
- Chapter 2: Essential Elements of Gce Ial Acc Paper Format
- Chapter 3: Gce Ial Acc Paper Format in Everyday Life
- Chapter 4: Gce Ial Acc Paper Format in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Gce Ial Acc Paper Format. This chapter will explore what Gce Ial Acc Paper Format is, why Gce Ial Acc Paper Format is vital, and how to effectively learn about Gce Ial Acc Paper Format.
3. In chapter 2, the author will delve into the foundational concepts of Gce Ial Acc Paper Format. This chapter will elucidate the essential principles that must be understood to grasp Gce Ial Acc Paper Format in its entirety.
4. In chapter 3, the author will examine the practical applications of Gce Ial Acc Paper Format in daily life. The third chapter will showcase real-world examples of how Gce Ial Acc Paper Format can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Gce Ial Acc Paper Format in specific contexts. The fourth chapter will explore how Gce Ial Acc Paper Format is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Gce Ial Acc Paper Format. This chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Gce Ial Acc Paper Format.

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