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

Léo Pomar



Unveiling the Magic of Words: A Report on "Gce Ial Acc Paper Format"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "Gce Ial Acc Paper Format," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound effect on the souls of its readers.

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