

LEVEL 1 BOOKKEEPING AMENDMENTS – 2004 REPRINT

These amendments apply to copies of the text which have an imprint date of 2003 (see reverse of title page). The amendments have been incorporated in the 2004 reprint (which shows a 2004 reprint date on the reverse of the title page).

PETTY CASH REVISIONS

OCR have indicated that entries of descriptions from petty cash vouchers and receipts in the details column of petty cash book should accurately reflect the description on the source document and should not be a generic description: for example, 'envelopes' should be entered as 'envelopes' and not as 'stationery' and 'bleach' as 'bleach' and not as 'cleaning materials'. The text of the book has therefore been amended as follows.

- pages 191 & 192** 3 Jan 'envelopes', 5 Jan 'milk and tea', 6 Jan 'suspension files'.
- page 195** Question 9.2, entry for 22 May 'envelopes'.
- page 197** Question 9.3, entry for 16 March 'dusters and polish', 31 March 'envelopes and pens £5.90', 31 March 'postage stamps'.
- page 213** Petty cash book: 3 Jan 'envelopes', 5 Jan 'milk and tea', 6 Jan 'suspension files'.
- page 217** Question 10.1, entry for 6 March 'Envelopes', 7 March 'Thick bleach'.
- page 219** Question 10.2, entry for 22 January 'Copy paper'.
- page 332** Petty cash book entry dated 22 May 'Envelopes'.
- page 333** Petty cash book entries dated 7 March 'Postage stamps', 16 March 'Dusters and polish', 31 March 'Envelopes & pens', 31 March 'Postage stamps'.
- page 334** Petty cash book entries dated 4 June 'Coffee, tea & biscuits', 16 June 'Marker pens & envelopes', 24 June 'Stamps & parcel post', 24 June 'Donation (football club)', 27 June 'Disks & ink cartridge', 30 June 'Postage stamps'.
- page 335** Petty cash book entries dated 5 March 'Coffee, tea & biscuits', 6 March 'Envelopes', 7 March 'Thick bleach'.
- page 336** Petty cash book entry dated 22 Jan 'Copy paper'.
- page 337** Petty cash book entries dated 1 July 'Envelopes and files', 6 July 'Tea, coffee & biscuits'.

OTHER REVISIONS

- page 274** Question 12.5. The requirement to enter the transactions in strict date order has been removed.
Note: Assessments on the OCR model may include tasks which list a 'batch' of entries to the accounts, or which provide source documents. The transactions in each task should be entered one by one in the accounts in date order, in line with normal commercial 'batch' practice.
- pages 295 & 299** Balance at bank as per bank statement on the reconciliation statement is £245.
- page 313** Entry for rates on 29 October is a direct debit (DD).
- page 339** Answer 11.1. Entries for cash sales should read 'Cash Sales' rather than the customer name (12 & 13 May). This principle also applies to cash purchases (See Tutor Pack answers - page 20, 11.2 and page 21, 12.5)
- page 340** The answer for Question 12.2 appears as follows:

Dr					Flynn Motor Parts Company: Cash Book					Cr		
Date	Details	Discount Allowed £ p	Cash £ p	Bank £ p	Date	Details	Discount Received £ p	Cash £ p	Bank £ p			
2004					2004							
1 Apr	Balance b/d		105.00	900.00	5 Apr	Cohen Limited 004243			380.00			
2 Apr	Hartwell Motors	10.25		399.75	9 Apr	Travelling Expenses		45.00				
2 Apr	Cash sales		98.00		9 Apr	Fixtures 004244			400.00			
6 Apr	Weir & Co	19.50		760.50	21 Apr	Oak Insurance 004245			105.00			
13 Apr	Bates Engineering	3.00		117.00	26 Apr	Car Breakdown 004246			75.00			
16 Apr	Garners Limited			95.00	30 Apr	Brook Motors 004247	6.00		234.00			
23 Apr	W Curtis	3.00		45.00	30 Apr	Purchases		69.50				
					30 Apr	Balance c/d		88.50	1,123.25			
		35.75	203.00	2,317.25			6.00	203.00	2,317.25			
1 May	Balance b/d		88.50	1,123.25								