

TASK 5.5 ☘ Hewston Cafeteria: CJ, Ledgers, Creditors List

5.5.1 HEWSTON CAFETERIA CREDITORS JOURNAL – JUNE 20.4

CJ1

Inv. no.	D Creditor	Fol	Creditors control	Equipment	Trading stock	Consumables	Stationery	Sundry accounts	
								Amount	Fol
05	4 Neutron Shop Suppliers	CL2	7 322		6 726	596			
06	9 Neutron Shop Suppliers	CL2	936			666	270		
07	14 Qwert Wholesalers	CL3	900		900				
08	19 Neutron Shop Suppliers	CL2	296						Repairs
09	24 Opex Wholesalers CL1	CL2	14 000	14 000					
10	25 Neutron Shop Suppliers	CL2	1 985		1 985				
11	29 Qwert Wholesalers	CL3	13 290		12 190	799	301		
			38 729	14 000	21 801	2 061	571	296	

N8

N7

B6

B5

B7

5.5.2 GENERAL LEDGER OF HEWSTON CAFETERIA BALANCE SHEET ACCOUNTS SECTION

Dr	EQUIPMENT				B5	Cr
	20.4 June	24 597	30 June	Balance		
1	Balance	b/d		Balance	c/d	40 596
30	Creditors control	CJ1	14 000			
	Bank	CPJ	1 999			
			40 596			40 596
July 1	Balance	b/d	40 596			

TRADING STOCK				B6	
20.4 June	12 455	30 June	Balance		
1	Balance	b/d	Balance	c/d	37 756
30	Bank	CPJ	3 500		
	Creditors control	CJ1	21 801		
			37 756		37 756
July 1	Balance	b/d	37 756		

CREDITORS CONTROL						B7	Cr		
20.4					20.4				
June	30	Balance	c/d	60 263	June	1	Balance	b/d	21 534
						30	Sundry accounts*	CJ1	38 729
				60 263					60 263
					July	1	Balance	b/d	60 263

*Or total purchases

NOMINAL ACCOUNTS SECTION CONSUMABLES

					N7
20.4					
June	1	Total	b/f	2 344	
	30	Creditors control	CJ1	2 061	
				4 405	

STATIONERY

N8

20.4					
June	1	Total	b/f	4 238	
	30	Creditors control	CJ1	571	
				4 809	

5.5.3 CREDITORS LEDGER OPEX WHOLESALERS

CL1

Date		Details	Fol	Debit	Credit	Balance
20.4						
June	1	Balance	b/d			9 874
	24	Inv 09	CJ1		14 000	23 874

NEUTRON SHOP SUPPLIERS

CL2

Date		Details	Fol	Debit	Credit	Balance
20.4						
June	1	Balance	b/d			5 678
	4	Inv 05	CJ1		7 322	13 000
	9	Inv 06	CJ1		936	13 936
	19	Inv 08	CJ1		296	14 232
	25	Inv 10	CJ1		1 985	16 217

QWERT WHOLESALERS

CL3

Date		Details	Fol	Debit	Credit	Balance
20.4						
June	1	Balance	b/d			5 982
	14	Inv 07	CJ1		900	6 882
	29	Inv 29	CJ1		13 290	20 172

CREDITORS LIST ON 30 JUNE 20.4

Creditor	Fol	Amount
Opex Wholesale Dealers	CL1	23 874
Neutron Shop Suppliers	CL2	16 217
Qwert Wholesalers	CL3	20 172
		60 263