

QUESTION PAPER B

Question 1

[15]

The following balances were extracted from the books of New You Club at 30 June 2019.

	R
Subscriptions received in respect of the period ending 2018	2 200
Subscriptions received in respect of the period ending 2019	24 000
Subscriptions received in respect of the period ending 2020	1 200
Sales- fruit juices	3 600
Sports equipment purchased on credit during the year	24 600
Sports equipment sold for cash at book value (original cost R20 000; Accumulated depreciation 01 July 2018, R 9 000)	?
Purchases of fruit juices	11 650
Assessment rates	900
Depreciation of sports equipment for the year	12 800
Insurance	700
Accumulated funds at 1 July 2018	72 150
Entrance fees received	4 800
Land and buildings at cost	37 300
Sports equipment at cost- 1 July 2018	60 420
Accumulated depreciation – sports equipment 1 July 2018	30 420
Subscriptions outstanding- 30 June 2019	1 700
Bank (1 July 2018)	2 680
Subscriptions written off from previous year	150
Honorarium	3 500
Commission paid for juice sales	600
Refurbishment Buildings paid	20 000
Accrued interest on investment	2 350

Additional information

1. Honorarium of R400 is to be provided.
2. Assessment rates includes the amount of R150 paid in respect of the 2020 period.
3. Entrance fees are to be capitalized.
4. The depreciation calculated for the portion of the year on the equipment sold, amounted R 1 500.
5. The insurance premiums were paid for 14 months.
6. Fruit juice on hand at year end R 6 820.

You are required to:

Prepare the account of receipts and payments for the year ended 30 June 2019

Grade 10 Accounting Exam Papers 2011

Princeton Review (Firm)



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