



Manual and User Guide for

OFFICE MASTER

CASHBOOK
FINAL ACCOUNTS
VAT FILE

AMSTRAD CPC 464/664/6128



AMSTRAD OFFICE MASTER

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This program has been prepared for use by the general public and every effort has, therefore, been made to make a complex subject as clearly understandable as possible to anyone with a minimum of accounting knowledge. No responsibility, however, is accepted for possible misrepresentation or omissions arising from the need to simplify a complex subject.

CASHBOOK

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1 General System Overview

The Gemini Cashbook package for the Amstrad microcomputer is designed for a hardware system consisting of:

1. Amstrad microcomputer with either cassette or disk data storage
2. 80 column printer

Please note that running the program on disk will not change the way that the program works, but you will have the benefit of far greater speed and reliability for the loading and saving of files that a disk system provides.

There is a total of 199 nominal accounts, a large number of which may be defined by the user. You may have up to four cash control accounts, 6 bank control accounts, one sales ledger and one purchase ledger control account.

The program will store a data file consisting of:

1. The account titles
2. The current cumulative balance on each account (debit or credit)
3. The net movement on each account for every month of the year
4. VAT net sales and net payments figures, which are automatically created and maintained by the program.

This same data file is used by the **FINAL ACCOUNTS** program. The **'VAT FILE'** which accompanies this package is designed primarily for those users on the Retailers special VAT schemes.

The main features of the **CASHBOOK** program are as follows:

1. Double entry routines for transactions through the cash/bank accounts and sales/purchase ledger control accounts.
2. Journal facility for the initial set up of accounts, or for adjustments to any of the accounts.

3. The facility to produce the following screened or printed reports:

- a) Listing of all the nominal account titles.
- b) Monthly transaction summaries.
- c) A trial balance whenever required.
- d) Screen VAT memo account balances (sales/net purchases, and VAT accounts.
- e) A batch printing facility which provides details of all the transactions entered in the current run of the program.

4. The facility to extract regular management information such as cash/bank balances, debtors and creditors, sales, overheads etc.

5. The program interfaces with the Gemini FINAL ACCOUNTS program to enable Trading and Profit and Loss accounts and Balance Sheet to be produced whenever required. Comparative or budget figures can be shown alongside the actual figures using this program.

6. Screen prompts throughout the program to facilitate ease of use.

7. Storage of VAT information to assist in the preparation of periodic VAT returns.

8. Error trapping routines to minimise input errors.

9. The facility to handle the financial transactions of sole traders, partnerships, limited companies, clubs etc.

Users registered for VAT are reminded that it is a statutory requirement to inform their local VAT office when they change their accounting records on to a new computerised accounting system.

For those users unfamiliar with double entry accounting procedures please refer to Appendix 4 for guidance on the distinction between debits and credits.

2 Operating Notes

2.1. General.

Throughout the running of the program you will be guided through the various stages by 'prompts'—very often the answer will require just a single key press, e.g. "PLEASE CONFIRM TO UPDATE ACCOUNTS (Y/N)"—simply press «Y» or «N» for yes or no (upper or lower case)—you do not need to press «ENTER» in this case.

However, at other times, you will be required to enter certain information, e.g. "ENTER AMOUNT:" In this case either accept the 'default' answer, (which will be shown with the first letter under the cursor if available) by just pressing «ENTER», or type in the relevant answer, and then press «ENTER».

In most cases headings are shown at the top of the screen, and single key prompts, error messages etc., shown at the bottom.

Data can be edited as follows:

Use the left and right arrow keys to move cursor.

Use «CLR» key to delete character **under** cursor.

Use «DEL» key to delete character to left of cursor.

Use «CTRL» and «CLR» together to delete whole line.

2.2. Halting the Program

The escape key will 'break' the Program if pressed twice but if only pressed once it will simply halt operations until any key is pressed. This can be used to cause the printer to pause. If you wish to stop the program remember to save your data before pressing «CTRL» «SHIFT» and «ESC» together which will clear the computer.

2.3. Data Files.

If an error message is screened when loading or saving data to disc or tape, type 'GOTO 150' and press «ENTER». When using disc, in some circumstances (such as forgetting to insert disc), you may get the message 'Retry, Ignore or Cancel'. In this case if you correct the error (say by inserting disc), then press «R» to retry. If you cannot correct the

error, then press «C» to cancel. Another error code will be screened, and then type 'GOTO 150' and press «ENTER». This will screen the Main Menu.

2.4. Security.

The user should not overwrite the demonstration file supplied by Gemini. **WITHOUT A DATA FILE, THE MAIN PROGRAM CANNOT BE USED.**

Always keep at least two copies of each data file, and regularly take a printout of the trial balance and memo account totals in case of damage to or loss of the data files.

3 The Nominal Accounts

There is a total of 199 accounts, of which a large number are undefined. Appendix 2 gives a list of the account codes with their titles, for which routines they are relevant, and whether they are linked to the VAT sales/net payments memo accounts.

The nominal account listing as supplied is sufficiently comprehensive for the requirements of most businesses, but the program includes the facility for changing, adding or deleting account titles from the nominal ledger. In this way it is possible to customise the program to meet precisely the requirements of your business.

Note that if you change or add an account title using option 8 from the main menu, it will still be used by the **CASHBOOK** and **FINAL ACCOUNTS** programs in the ways specified in 'Summary of Valid Nominal Codes' (see Appendix 2) and 'Accounts Layout Summary' (see **ACCOUNTS** User Guide).

In general terms, codes 1-99 are profit & loss accounts, and codes 100-199 are balance sheet accounts. Any changes made to the account titles are recorded on to the **DATA** file, so once made, they will remain, until changed again. It is not generally recommended, however, that you change an account midway through the accounting period, for obvious reasons.

If you intend to interface **CASHBOOK** with the **FINAL ACCOUNTS** program, then you will need to refer to the **FINAL ACCOUNTS** User Guide to ensure that you are using the accounts in the correct way for them to appear on the profit and loss or balance sheet accounts exactly as you require.

Points to note in particular for certain account codes are as follows:

1. Accounts 160 to 182—these are for sole trader or partnership use only, and must not be used for a limited company.

2. Accounts 90 to 99 and 184 to 199 are for limited companies only, and should not be used for sole trader or partnership accounts.

3. Accounts 120 to 125 are bank control accounts and any account inserted in this range will appear as an option on the submenu for bank receipts and payments.

4. Similarly accounts 126 to 129 are cash control accounts and any account inserted in this range will appear as an option on the submenu for cash receipts and payments.

5. Accounts 136, 137, 138, 139 and 142 cannot be redefined because the program has predetermined their function.

4 Getting Started

It is good practice to switch your equipment on in the following order: Monitor, printer, disk (if fitted), and lastly the computer. Never switch the disk drive on or off with a disk inserted.

4.1. Printer.

Before running the program, ensure the printer is properly set up and running. Refer to Appendix 3 for more details. It is also important to reset the computer by «CTRL», then «SHIFT» and «ESC» together.

4.2. Loading the program.

a. TAPE SYSTEMS. You have been supplied with two tapes recorded as follows:

- i) CASHBOOK—the main program
- ii) DATA—a demonstration and initial set-up file
- iii) VAT—see VAT FILE user guide.

To load the program, rewind tape, and press «PLAY» on datacorder. Press «CTRL» and the small «ENTER» key, then any key.

If you have any difficulty in loading the program, try cleaning the cassette head, and start again, after resetting the computer as above.

b. DISK SYSTEMS. One disk is supplied, with three files:

- i) CASHBOOK—the main program
- ii) DATA—a demonstration and initial set-up file
- iii) VAT—see VAT FILE user guide.

To run the program, insert disk in disk drive, type 'RUN "CASHBOOK"' and press «ENTER».

4.3. Initial setting up.

1. Enter file name. If using for the first time, just press «ENTER» to load data file supplied.

2. If a disk drive is fitted you will be asked if the data is stored on disk or tape. Press «T» or «D» as appropriate.

3. (Disk only). The next prompt is "Back Copy? (Y/N)". The Amstrad disk system automatically keeps the previous copy of any data saved when using the sample file name. If you wish to load this copy (perhaps because the previous entries were incorrect and you wish to start again), then press «Y». When running the program for the first time you must press «N», because only one copy of the data exists. Please refer to the Amstrad disk drive manual for more information about back copies.

4. The data will now be loaded.

5. Enter the date in the following format: 1/1/85 i.e. type the number of the day, followed by the month number, followed by the year, all separated by "/". NOTE the month entered is the one which will be used by the program to update the monthly summary totals, therefore ensure the correct date is entered. This is particularly relevant when you wish to make journal adjustments in respect of data relating to a month previous to the current date. The date can be changed using the 'Configure' option from Main Menu.

6. Press «Y» or «N» to the prompt "Are you starting a new file? (Y/N)" Generally you will need to press «N» except when starting a new set of accounts from scratch. If you press «Y» you will be asked to confirm that choice. Press «Y» again will cause the program to reset all the account balances to zero.

4.4. Data preparation.

All receipts, payments, or sales/purchase ledger double entry routines allow for up to 25 transactions per batch, and each transaction may be analysed and posted to a maximum of 5 separate accounts.

We strongly advise that prior to processing data you organize your data into manageable batches, and use batch labels as a permanently retained record showing the following information.

1. The processing date.
2. The batch number.
3. The batch control total.
4. The number of transactions.
5. The total for each transaction.

The batch printout from the program will be organised into the following 7 categories:

1. Cash receipts.
2. Bank receipts.
3. Cash Payments.
4. Bank Payments.
5. Sales ledger.
6. Purchase ledger.
7. Journal activity.

At the end of each run, always compare the batch output data with your batch label information, to confirm that the data has been entered correctly. Using this method of data entry will ensure that the printouts are organised in the most efficient manner and that the best use is made of batch totals for control checking.

It is not essential to the operation of the program to follow the above procedure for processing data. If required, transactions can be entered one at a time without prior preparation. If, for example, you wish to enter 10 cheque payments in a batch without calculating the batch total first, enter a fictitious batch total, and after entering all of the transactions the program will give you the opportunity to amend the batch total to the correct figure.

5

Main Menu

The Main Menu consists of a total of 9 options, as follows:

0—EXIT PROGRAM

1—RECEIPT TRANSACTION (including Sales Ledger invoices)

2—EXPENSE TRANSACTION (including Purchase Ledger invoices)

3—JOURNAL (Nominal and Memo accounts)

4—SCREEN/PRINT ACCOUNTS

5—VAT SUMMARY

6—STORE ACCOUNTS

7—PRINT BATCHES/CONFIGURE

8—CHANGE ACCOUNT TITLES

To select a particular routine, press the number for that option.

The number at the top right corner of the screen indicates the estimated number of transactions that can be stored in memory on the current processing run, before the data has to be printed out to restore memory capacity for further transactions—see option 7 for further explanation of this point. Similarly if the message "NO ROOM" appears at the top left of the screen proceed to option 7 to print batch reports and this will restore memory capacity. Batch reports **must** be printed before it is possible to store data using option 6.

5.0. OPTION 0—EXIT PROGRAM

This routine will first of all remind you that you should always write the data file and print the batch report if you have entered any transaction information into the program.

If you confirm that you wish to exit, and you have not already printed a batch report, the program will automatically produce the report before allowing you to exit from the program.

5.1/2. OPTIONS 1 & 2—RECEIPT/EXPENSE TRANSACTIONS

Both these double entry routines operate in a very similar manner.

The program will progress through the following stages, by the use of prompts or menu selections:

a) **Selection type of transactions**—Press 0, 1, 2 or 3 for:

0. Main Menu

1. Cash receipts/payments (debit/credit).

2. Bank receipts/payments (debit/credit).

3. Sales/purchase ledger invoices (debit/credit).

b) **Select account**—For a cash or bank receipt/payment, select the account which you require.

c) **Batch total**—Enter the batch total, or press «ENTER» to cancel the transaction. The batch total is used as a method of checking that the data you enter is correct, and so it is recommended that you use it. If you do not wish to use the batch check, enter any number—you will be given the opportunity to enter the total calculated by the program as the batch total at a later stage. It is possible to return to the Main Menu by pressing «ENTER» when asked for the batch total.

d) **Size of batch**—Enter the number of transactions (usually up to 25, but it may be less if you have already entered a large number of batches).

e) **Transaction entry**—For each transaction, enter:

1. The transaction total.

2. Up to five postings for the transaction—for each, type in the account code (the account title will be screened to confirm that the correct code was selected), the reference (up to 16 characters), and the amount.

If the program will not accept the code that you enter, it means that the account is either undefined, or is an invalid choice for the type of transaction, e.g. you have typed in a sales account code for a cash payment.

The program will check the total postings against the transaction total. If it is correct it will proceed to the next transaction. If it is not correct, the cursor will return to the top of the screen for you to change the relevant information. For each entry, either just press «ENTER», if it is correct, or type in the new value and press «ENTER».

f) **Batch checking**—After all the transactions have been entered, the program will check the original batch total against the total of transactions. If it is correct, you will be asked to confirm to update the accounts—press «Y» or «N».

If the total is incorrect, a summary of the transactions will be screened, and you will be asked which one you wish to correct (type 0 to alter the batch check total). If you wish to cancel the batch, press «ENTER» twice, then press «N» to the prompt "Confirm to update the accounts".

Credit notes—If you wish to enter credit notes for either the Sales Ledger or the Purchase Ledger, please refer to the 'Journal' option.

5.3. OPTION 3—JOURNAL

The journal is a method of making single entry adjustments, either for the nominal ledger, or the memo accounts.

The three options for the journal are as follows:

0 **Exit to main menu**—on exit, the program will check that you have left the Nominal Ledger accounts in balance—if not a warning will be screened, informing you of the difference. You may still exit from the journal option to check the batch printout etc, but every time you exit the journal, the same message will be screened, until the accounts are in balance again.

1 **Set up/amend nominal accounts**—enter the code for the account that you wish to update, and the title with the current balance will be given. Now enter the amount of the adjustment, whether it is a debit or a credit (press «D» or «C»), and then type in a reference (if required). The program will display the new balance, and ask you to confirm the entry—if you press «N», the entry will be deleted. You will then be prompted for another account code—press «O» to exit to the journal menu.

2 **Set up/amend memo accounts**—there are four memo accounts (Sales, Net Purchases, VAT Output tax, VAT Input tax)—select the one which you wish to adjust, and then proceed as for the amendment/set up of a nominal account.

Notes on Single Entry Journal Transactions—See also Appendix 4.

1. Unless you are accustomed to accounting procedures, the logic of cash receipts etc, may appear to be the wrong way around. Cash received by you is entered as a CREDIT to the account it is to be posted to e.g. Sales (1), and as a DEBIT to the cash account. The bank control accounts will operate in the same way, and cash or bank payments are entered as a CREDIT to the appropriate control account.

2. Credit notes issued by you are entered as a CREDIT to the Sales ledger account, and a DEBIT to the sales account. Credit purchases returned by you are entered as a DEBIT to the Purchase ledger account, and a CREDIT to the appropriate expense account.

3. The memorandum accounts are NOT updated by Nominal Account Journals, so you must remember to make the appropriate adjustment to a Memo account, after carrying out a Nominal Account adjustment. The purpose of the memorandum accounts is explained in the section on option 5.

5.4. OPTION 4—SCREEN/PRINT ACCOUNTS

This option will display a sub-menu of 4 options, as follows:

0 Main Menu

1 **Print Trial Balance.** This will print all balances on non-zero nominal accounts, together totals of the debits/credits columns (which will be the same if the Nominal Ledger balances.)

2 **Account Summary.** This will give 2 further options:

i) **Summary by Month (0-12).** Enter the number of the month required, or enter 0 if summary for the total of all months is required.

ii) **Summary by Account (0-199).** Enter account number, or 0 if summary of all accounts is required.

For both options (i) and (ii) above you will be asked to press «P» or «S» depending on whether you wish the information to be printed or screened.

3. **Print all Account Codes.** This routine prints out a list of all the account codes for your own reference.

5.5. OPTION 5—VAT SUMMARY

The program contains two sets of VAT accounts.

1. Nominal ledger VAT accounts.

These accounts are cumulative throughout the accounting period, and form part of the trial balance.

2. Memorandum VAT accounts.

These accounts do not form part of the nominal ledger or trial balance, and contain the information to assist you in the preparation of your VAT return.

End of VAT Period Routine.

Before screening the VAT accounts, the program will ask if this is the end of your VAT period. If you press «Y» the memo accounts will be reset to zero, and a printout of VAT account balances will be produced automatically.

Nominal Ledger VAT Control Accounts—The following are screened:

1. **VAT Output tax**—This account contains the VAT element of all receipts transactions (cash or bank receipts, sales ledger invoices). If you do not extract output VAT at the point of sale because you calculate the output tax using one of the retailers special schemes, then it will have to be transferred from the sales accounts via the journal.

NOTE that this account contains the cumulative total for the current accounting period, and therefore it is not appropriate to use this account for the completion of your VAT return.

2. **VAT Input tax**—This account contains the VAT element of expense transactions (cash and bank payments, or purchase ledger invoices).

NOTE that this account contains the cumulative totals for the current accounting period and therefore it is not appropriate to use this account for the completion of your VAT return.

3. **VAT Payments/Refunds**—This account will be used for all payments made to, or refunds received from, H.M. Customs and Excise. Therefore, ensure that such items are posted to this account (code 139), and not to VAT input or output tax accounts.

VAT Memo Accounts—The following are screened:

4. **Sales (Memo)**—This account is automatically updated by the program as appropriate, every time you use a double entry routine (but NOT by a Nominal Account Journal—see Option 3). The nominal accounts which will update this memo account are shown in the nominal account list in Appendix 2.

Unless the user is on a special retailers scheme the total sales net of VAT are recorded and the program is set up to use the **ALTERNATIVE BASIS** for completion of box 9 of the VAT return i.e. all your net business outputs will be declared. The definition of the alternative basis is described in the VAT General Guide issued by H.M. Customs and Excise.

For those users on a special retailers scheme, this memo account will contain the gross sales inclusive of VAT. Therefore this account should be reduced by the calculated output tax by means of a single entry journal to obtain the net sales figure to be entered in box 9 of your VAT return. The 'GEMINI VAT FILE' program is designed to provide the information required to calculate the output tax for those users on Retailers special schemes.

5. **Net Payments (Memo)**—Total payments net of VAT are recorded and again, the **ALTERNATIVE BASIS** for completion of box 10 is used i.e. all your net business inputs will be declared, which includes purchases for resale and the appropriate business expense accounts. The nominal accounts which update this memo account are given in the nominal account list in **Appendix 2**.

6. **VAT Output tax (Memo)**—This account duplicates the nominal ledger output tax account referred to above and is updated by the same transactions. However, this account can and should be reset to zero at the end of your VAT period and the total inserted into box 1 of your VAT return.

7. **VAT Input tax (Memo)**—Similarly this account duplicates the nominal ledger tax account referred to above and is updated by the same transactions. However, the account can and should be reset to zero at the end of your VAT period and the total inserted into box 5 of your VAT return.

Remember that it is essential to adjust the VAT memo accounts where appropriate for any amendments via the journal routines to the nominal ledger accounts.

5.6. OPTION 6—STORE ACCOUNT DATA

This routine saves all the nominal account balances and titles, and all monthly summary information in one data file. Batch reports must be printed first. (The routine will not operate unless this is done.)

Insert a formatted disk in drive, or cassette in datacorder and press «PLAY» and «RECORD».

Enter the file name. If a disk drive is fitted and switched on, you will be given the option of storing the data on disk or tape. Press «D» or «T». If using disk you will be asked if you wish the data to be stored as a back copy. In the unlikely event that you should wish to do this press «Y». This will cause the information stored in memory to overwrite the back copy on disk. The facility is provided mainly for

the purpose of **loading** back copies, as explained in 'Getting Started', earlier. Please see the Amstrad disk drive manual for more information on back copies.

After saving you have the option to verify the data i.e. to make sure the tape/disk copy is readable, and correct. Press «Y» to the prompt "Verify? (Y/N)", rewind the tape and press «PLAY», then any key.

If an error occurs please see note under 'Data Files', on page 8.

5.7. OPTION 7—PRINT BATCHES/CONFIGURE

0. Main Menu

1. **Print Batches**—This prints out all the individual transaction information entered by you in the current run.

After making sure that the printer is ready, and that the print head is at the top of the page, press any key. The output will be divided up into the following categories, with each category starting a new page:

1. Cash receipts
2. Bank Receipts
3. Cash Payments
4. Bank Payments
5. Sales Ledger
6. Purchase Ledger
7. Journal Activity

If there are no batches for a particular category, the program does not issue a blank page, but simply carries on to the next category.

After the printout is completed, you are given the option to clear the batch file, which means that although the next balances on the accounts will still have been updated, you may now enter a completely new set of transactions for subsequent printouts. In this way, you may type in as much transaction data as you wish, without having to save the data file and reload it every time you run out of batch file printout room. It is strongly recommended, however, that you save the data on to tape or disk at regular intervals, in case of power failure or computer breakdown.

2. **Configure the system**—You may alter the following printout information:

1. Page length—to ensure that each new page starts at the correct point.

2. Paging—Enter «N» for printouts to proceed without a break between pages.

3. Pound Code—type in the ASCII code which will generate a pound sign for your printer. In most cases this will be 35 (default), but if not refer to your printer manual. The common ones are 35, 96 and 129. In some case it is necessary to alter a switch inside the printer.

4. Fast recording—If using tape this gives the opportunity to save data at the fast (2000 baud) rate.

5. Name—Enter the name of the company to appear on all printouts.

For each of these parameters, either just press «ENTER» if the data shown is correct, or type in the new data and then press «ENTER». Please see notes on using editor earlier.

You will be asked if you wish to change the date. Press «Y» or «N». If yes, enter the new date in the same way as at the beginning of the program. If you change the date in the middle of entering journals or batch data, all printouts will be shown as being for the new date.

5.8. OPTION 8—CHANGE ACCOUNT TITLES

Although having this option as a part of the Main Menu means that you may change account titles at any time you wish, it is very strongly recommended that you only alter titles at the beginning of the accounting period, when starting a new file. This is to avoid any inconsistencies which may arise through changing the function of an account part way through the accounting period.

You will need therefore, to examine carefully how your manual system is to be implemented on CASHBOOK, in order to make the accounts that you will use throughout the year the most appropriate for your purposes.

Enter the code for the account that you wish to change (or enter 0 to exit to the main menu), and the old title will be displayed—type in the new title (up to 21 characters), and press «ENTER».

Example.

You may wish to add an extra expense account, and decide to assign account code 71 for it. Code 71 is currently unused (see Appendix—

Nominal Account codes) and it may be used for payment type transactions. It will also automatically update the net purchases memorandum account when accessed through the main menu option 2 (see Appendix—Summary of allowed codes). The automatic update of the memorandum account provides the information for completion of the VAT return—see option 5.

As long as expenses on the new account are declarable as a VAT net purchases figure (unlike, for example, wages), then there is no problem. Otherwise you would have to assign a code from 20–26, or 40–49, as these do not automatically update any memo account.

6 End of Year Routine

At the end of your financial period, you will need to set up the opening trial balance for the following period. If you have the Gemini 'Final Accounts' program, the procedure is as follows:

1. Load the current data file into 'ACCOUNTS' to produce the trial balance, Profit/Loss, and Balance Sheet accounts for the year.
2. After printout of the final accounts, you may produce a data file consisting of the correct opening trial balance figures for the start of the new financial period. It is suggested that you record this on to a new disk or tape, keeping the previous period's disk or tape for archive purposes.
3. The new data file may now be loaded directly into CASHBOOK, without initialising for a new file.

If you do not have the Gemini 'Final Accounts' program, the procedure is as follows:

1. Print out the closing trial balance for the period in its entirety, including VAT reports etc.
2. Using these figures, manually prepare the period's profit and loss account and balance sheet.
3. Now run the program, but use the option to initialise the file after loading (this will reduce ALL balance figures to zero).
4. Use the journal to enter the new opening trial balance.

7 Conclusion

It will be apparent both from the manual and your own experience using the program that the CASHBOOK can be as basic or as sophisticated as you wish.

The choice is yours. Either treat the program as an ordinary cash-book recording your day-by-day cash and bank transactions, or test your accounting knowledge by producing a set of final accounts worthy of a professional!

There will undoubtedly be some users whose accounting knowledge is limited. We strongly advise these users to consult their professional adviser before proceeding to the FINAL ACCOUNTS program, to ensure that all the appropriate adjustments have been made correctly.

Whilst Gemini Marketing Ltd will endeavour to answer all technical queries regarding the program itself, it cannot answer individual users' book-keeping queries, and, again, users are referred to their professional advisers.

Finally, we wish you every success with your business and trust that our program will take the drudgery out of your book-keeping, and that you will from now on actually enjoy keeping your records the modern way!

8

Appendices

Appendix 1—Nominal Account Codes and Titles

1 Sales (1)	50 Rent	100 Freehold Property	149
2 Sales (2)	51 Rates	101 Leasehold Property	150
3 Sales (3)	52	102 Vehicles	151
4 Sales (4)	53 Insurance	103 Plant & Equipment	152 Director's Current Account
5	54	104 Fixtures & Fittings	153
6	55 Light & Heat	105	154
7	56	106	155
8 Fee Income	57 Repairs	107	156 Income Tax
9 Own Consumption	58	108 F/H Prop-Acc Dep'n	157 Dividends payable
10 Opening Stock & W.I.P.	59 Motor Expenses	109 L/H Prop-Acc Dep'n	158 Bank Loan
11	60	110 Vehicles-Acc Dep'n	159 Loan
12	61 Carriage	111 Plant & Equip-Acc Dep'n	160 Capital Account (1)
13 Purchases	62 Sundry Expenses	112 Fixt & Fitt-Acc Dep'n	161 Capital Account (2)
14	63 Telephone	113	162 Capital Account (3)
15	64 Postage & Stationery	114	163 Capital Account (4)
16	65 Advertising	115	164 Capital Account (5)
17	66 Audit Fee	116 Goodwill	165 Capital Intro (1)
18	67 Accountancy	117 Investments	166 Capital Intro (2)
19	68 Legal & Professional	118	167 Capital Intro (3)
20 Direct Labour	69	119	168 Capital Intro (4)
21	70	120 Bank (1)	169 Capital Intro (5)
22	71	121 Bank (2)	170 Drawings (1)
23	72 Bank Interest & Charges	122 Bank Deposit	171 Drawings (2)
24	73 Bank Loan Interest	123	172 Drawings (3)
25	74 Loan Interest	124	173 Drawings (4)
26	75 Hire Purchase Interest	125	174 Drawings (5)
27 Closing Stock & W.I.P.	76	126 Cash (1)	175
28	77	127 Petty Cash	176
29	78 Leasing	128	177
30 Sundry Income	79	129	178
31	80 F/H Prop - Dep'n	130 Stock & W.I.P.	179
32	81 L/H Prop - Dep'n	131	180
33	82 Vehicles - Dep'n	132	181
34 Deposit Interest	83 Plant & Equip - Dep'n	133	182
35	84 Fixt & Fitt - Dep'n	134	183 Long Term Loan
36 Rent Received	85	135 Debtors & prepayments	184 Share Capital
37	86	136 Sales Ledger Control	185
38 Investment Income	87	137 VAT O/P Tax	186 Capital Reserve
39	88 Disposal of F/Assets	138 VAT I/P Tax	187 Share Premium Account
40 Director's Remuneration	89	139 VAT Payments/Refunds	188 Revenue Reserve
41 Salaries & Wages	90 Corporation Tax	140 Creditors & Accruals	189
42 Wages	91	141	190
43 Wife's Wages	92	142 Purchase Ledger Control	191
44 Use of Home as Office	93	143	192 Deferred Taxation
45 Bad Debts	94	144	193
46 Doubtful Debt Provision	95	145	194 Director's Loan Account
47 Discounts Taken/Rec'd	96 Dividend	146	195
48	97	147	196
49	98	148 Hire Purchase	197
	99		198
			199

Appendix 2—Summary of Valid Nominal Codes

Account Codes	Valid Types of Transactions	Memo Accounts Updated (Note 1)
1—9	Receipts	Sales
10—12	Receipts & Payments	None
13—19	Payments	Net Purchases
20—26	Payments	None
27—29	Receipts & Payments	None
30—39	Receipts	None
40—49	Payments	None
50—79	Payments	Net Purchases
80—87	Receipts & Payments	None
88—89	Receipts & Payments	Sales
90—99	Receipts & Payments	None
100—107	Receipts & Payments	Net Purchases
108—136	Receipts & Payments	None
137	Receipts & Payments	VAT Output Tax
138	Receipts & Payments	VAT Input Tax
139—199	Receipts & Payments	None

Notes.

1. Nominal account transactions with the exception of those through the journal, will also be posted to the above memorandum accounts.

2. The following accounts are restricted in their use:

160-182 allocated for the use of sole traders and partnerships only, and must not be used by limited companies.

90-99 and 184-199 are for the use of limited companies only.

3. The following control accounts can be retitled and they will always appear as a sub-menu option when main menu options 1 and 2 are selected. The method of operation for the control accounts is that only one side of the transaction has to be posted i.e. the analysis side and the posting to the control account is automatic e.g. a cheque payment of £100 in respect of motor expenses is analysed to account number 59 but the movement on the bank account—code 120—is automatic.

120-125 are bank control accounts

126-129 are cash control accounts

4. The following accounts are predefined in their use and cannot be adjusted:

136, 137, 138, 139 and 142.

5. Accounts 1-99 are assigned as Profit and Loss accounts and 100-199 as Balance Sheet accounts.

Appendix 3—Printer Configuration

The program was written and tested on standard printers, (Epson compatible), and you should have no problem running it on any 80 column printer.

Points to note are these:

1. Never switch off the printer while the program is running, especially while printing. If it is necessary to stop printing, perhaps due to the paper jamming, either press «ESC» once only, and then any other key to continue, or press the «ON LINE» key (or equivalent) if provided on your printer.

2. All print routines use paging, so that the program automatically ensures that printouts will appear correctly on each sheet of paper. The option is given to pause between pages of output, giving you the chance to insert a new sheet of paper, or check the alignment of the print head.

3. Always ensure that the printer is connected, and that the power light is illuminated before running CASHBOOK.

4. Please see option 7 instructions for further information on configuring the printer.

5. It is a good idea to test that the printer is functioning correctly before running CASHBOOK, by typing the following:

`PRINT # 8, "TESTING"` (Press «ENTER»)

Appendix 4—Double Entry Accounting Examples

We have noted below the accounting treatment of some of the common transactions you are likely to encounter during your financial period.

These examples are related to the relevant main menu options and you may wish to experiment with the program by entering these as test data. After each example you may find it useful to

screen print the nominal accounts using **OPTION 4** and browsing through the accounts to see that the program has posted the transaction to the debit of one account and to the credit of another. A table showing the double entry postings can be found at the end of this Appendix. Autopost indicates this side of the transaction is posted automatically by the program.

Cash Receipts.

The cash account, especially for retail outlets is often the first account for the recording of receipts in the form of cash, cheques etc., and the information of how much has been received may, in some businesses, be obtained from the daily till roll. You will see from the example below that these receipts are posted initially to the credit of e.g., a sales account and to the debit of the cash account.

e.g. 1: Jim receives Cash and cheques for £5,000 in respect of various types of sales.

Cash Expenditure.

e.g. 2: Jim draws £200 from his cash box, £50 for himself and £150 for stock purchases.

e.g. 3: At the end of the week, Jim decides to bank £2,000. This is a payment out of the cash account and a receipt into the bank account and so the cash balance will be reduced and the bank balance increased.

Bank Receipts.

For some businesses the cash account is not significant and is primarily used for petty cash transactions. In this type of business, the cash receipts in the form of cheques etc. are posted direct to the bank account.

e.g. 4: Jim receives cheques and cash amounting to £6,000 in respect of sales and banks this immediately.

e.g. 5: Jim notes from his bank statement that he has received a direct credit of £1,000 which is a VAT repayment from H.M. Customs & Excise.

Bank Expenditure.

e.g. 6: Jim makes a payment of £575 in respect of stock purchases.

e.g. 7: Jim needs to draw £200 cash for the petty cash tin. This is regarded as a payment out of the bank account and a receipt into the

cash account. In our example, we have transferred the cash into the main cash account but it could have been posted into a subsidiary petty cash account if required. Note that the program automatically adjusts the cash and bank balances.

e.g. 8: Jim notes from his bank statement that the following direct payments have been made:

Bank interest	100
Bank charges	50
Standing order re. Hire	
Purchase loan	300

Sales Ledger Invoices

Some users may operate a sales ledger for customers with credit accounts. The program can either be used to process individual invoices or it can be used alongside a manual sales ledger. If individual invoices are being processed, you should note that they will all be posted to the debit of the sales ledger control account and to the credit of the various sales and VAT accounts. The sales ledger control account will thus give you the total amounts due from debtors, but not the individual debtor balances. If a manual sales ledger is run, the totals for sales and VAT can be posted in one go to the nominal accounts at the end of each month or period.

e.g. 9: Jim runs a manual sales ledger and from his sales day book, he posts the following to the nominal accounts at the end of the month:

Net sales for Sales (1) account	2,000
Net sales for Sales (2) account	4,000
Carriage	500
Output VAT	975

	7,475

Note that if the above had represented one invoice the postings would be exactly the same. The VAT has been calculated on the assumption that a 5% settlement discount was offered.

Sales Ledger Receipts.

Similarly, when credit customers settle their accounts, the receipts can either be posted individually, or in total at the end of the month.

eg. 10: Jim receives £2,185 in respect of a sales invoice which he banks.

See the journal examples for treatment of discounts taken.

Sales Ledger Credit notes—see the journal example 13.

Purchase Ledger.

As with the sales ledger, users may operate a manual purchase ledger alongside the program and you can either post period totals of invoices received from your Purchase Day Book or individual invoices. The invoices are posted to the credit of the purchase ledger control and to the debit of the relevant nominal accounts. The purchase ledger control account will show the total amount owed to creditors but not the amounts owed to individual creditors.

eg. 11: Jim receives invoices amounting to £805 analysed as follows:

Motor expenses _____	100
Purchase (1) _____	600
Input VAT _____	105

Purchase Ledger Payment

When you settle credit accounts the payments can either be posted individually or in total at the end of the month.

eg. 12: Jim pays £100 from his bank account to settle one of his purchase ledger invoices.

See the journal example for treatment of discounts received.

Purchase Ledger Credit Notes—see journal example 14

Journal Adjustments.

The journal routine is to enable you to make adjustments between accounts. Adjustments to the nominal ledger account require a debit and credit entry to be made to maintain them in balance. The memorandum accounts do not form part of the nominal ledger and

therefore single entry journals can be made without putting the accounts out of balance.

e.g. 13: Sales Ledger Credit Notes.

Jim notes from his Sales Day Book that the total credit notes raised for the month amounted to £230 and consisted of the following:

Sales (1) account _____	150
Carriage _____	50
Output VAT _____	30

Note: This transaction could have been a single credit note.

e.g. 14: Purchase Ledger Credit Notes.

Jim notes from his Purchase Day Book that the total credit notes received from suppliers was £345 in respect of:

Purchase (1) _____	300
Input VAT _____	450

Note: This transaction could have been a single transaction.

e.g. 15: Discounts Taken.

Jim has received a payment from a credit customer in respect of an invoice on which has has taken the settlement discount which amounts to £100.

e.g. 16: Discounts Received.

Jim has paid a credit account supplier on which he has taken a £50 discount.

e.g. 17: Depreciation.

At the year end, Jim calculates that £200 depreciation is applicable to his car.

e.g. 18: VAT.

Tom is on a Retailers Special Scheme for VAT and his advisor informs him that the OUTPUT TAX in respect of his sales (1) account is £300.

e.g. 19: VAT

Journal adjustments are not automatically related to any of the VAT memorandum accounts. Therefore, the £300 output tax calculated for Tom needs also to be posted to the OUTPUT TAX memo account.

e.g. 20: VAT.

Because Tom is on a Retailers Special Scheme and has not been able to analyse OUTPUT VAT at the point of sale, the memorandum sales account will contain his sales, inclusive of VAT. For Box 9 of his VAT return, he needs to enter the sales net of VAT and therefore the £300 OUTPUT TAX calculated in Example 18 also needs to be deducted from the Sales Memorandum account.

e.g.	Menu Options		Narrative	Code	Dr	Cr
	Main	Sub				
1	1	1	CASH RECEIPT			
			Cash	Autopost	5000	
			Output VAT	137		750
			Sale (1)	1		1250
			Sale (2)	2		2000
2	2	1	CASH EXPENDITURE			
			Jim's drawings	170	50	
			Input VAT	138	20	
			Purchases	13	130	
			Cash	Autopost		200
3	2	1	BANKING OF CASH			
			Bank (1)	120	2000	
			Cash	Autopost		2000
4	1	2	BANK RECEIPTS			
			Bank (1)	Autopost	6000	
			Output VAT	137		900
			Sales (1)	1		2000
			Sales (2)	2		3100
5	1	2	BANK DIRECT CREDIT			
			Bank (1)	Autopost	1000	
			VAT refund account	139		1000
6	2	2	BANK PAYMENT			
			Input VAT account	138	75	
			Purchases (1)	13	500	
			Bank (1)	Autopost		575
7	2	2	WITHDRAWAL OF CASH			
			Cash	126	200	
			Bank (1)	Autopost		200
8	2	2	DIRECT BANK PAYMENTS			
			Bank interest	72	100	
			Bank charges	72	50	
			Hire purchase	148	300	
			Bank (1)	Autopost		450
9	1	3	SALES LEDGER INVOICES			
			Sales ledger control	Autopost	7475	
			Sales (1)	1		2000
			Sales (2)	2		4000
			Carriage	61		500
			Output VAT account	137		975
10	1	2	SALES LEDGER RECEIPT			
			Bank (1)	Autopost	2185	
			Sales ledger control	136		2185
11	2	3	PURCHASE LEDGER INVOICE			
			Motor expenses	59	100	
			Purchases (1)	13	600	
			Input VAT account	138	105	
			Purchase ledger control	Autopost		805

e.g.	Menu Options		Narrative	Code	Dr	Cr
	Main	Sub				
12	2	2	PURCHASE LEDGER PAYMENT Purchase ledger control Bank (1)	142 Autopost	100	100
13	3	1	SALES LEDGER CREDIT NOTE Sales (1) Carriage Output VAT account Sales ledger control	1 61 137 136	150 50 30	230
14	3	1	PURCHASE LEDGER CREDIT NOTE Purchase ledger control Purchases (1) Input VAT account	142 13 138	345	300 45
15	3	1	DISCOUNTS TAKEN Discount taken Sales ledger control	47 136	100	100
16	3	1	DISCOUNTS RECEIVED Purchase ledger control Discount received	142 47	50	50
17	3	1	DEPRECIATION Motor dep'n — P/L Motor dep'n — Bal/S	82 110	200	200
18	3	1	VAT Sales (1) Output VAT	1 137	300	300
19	3	2	VAT Output VAT memo a/c	N/A		300
20	3	2	VAT Sales memo a/c	N/A	300	

Appendix 5 — Printout Examples

Jones of Plymouth

CASH RECEIPTS — WEDNESDAY 11 JANUARY 1984

Batch 1 — Cash (1) (Code 126): Total = £1150.00

Transaction Number 1

1: Sales (1)	£400.00	Ref: Wine Sales
137: VAT O/P Tax	£ 60.00	Ref: Wine Sales

Transaction Number 2

2: Sales (2)	£600.00	Ref: Cigarettes
137: VAT O/P Tax	£ 90.00	Ref: Cigarettes

Batch 3 — Cash (1) (Code 126): Total = £141.45

Transaction Number 1

30: Sundry Income	£123.00	Ref: Hire of Glasses
137: VAT O/P Tax	£ 18.45	Ref: Hire of Glasses

Jones of Plymouth

PURCHASE LEDGER — WEDNESDAY 11 JANUARY 1984

Batch 2 — Purchase Ledger Control (Code 142): Total = £2070.00

Transaction Number 1

13: Purchases	£1800.00	Ref: Wines
138: VAT I/P Tax	£ 270.00	Ref: Wines

Jones of Plymouth

JOURNAL ACTIVITY — WEDNESDAY 11 JANUARY 1984

Account	Debit	Credit	Reference
1: Sales (1)	50.23		Correction
2: Sales (2)		50.23	Correction
13: Purchases		1000.00	Credit Note 5
142: Purchase Ledger Control	1000.00		Credit Note 5
	-----	-----	
	1050.23	1050.23	

Jones of Plymouth Limited

TRIAL BALANCE — WEDNESDAY 11 JANUARY 1984

A/C	Debit	Credit
1: Sales (1)		9559.73
13: Purchases	2489.44	
27: Closing Stock & WIP		50.00
53: Insurance	95.00	
59: Motor Expenses	234.61	
62: Sundry Expenses	19.43	
63: Telephone	154.82	
65: Advertising	196.23	
68: Legal & Professional	45.00	
102: Vehicles	600.00	
103: Plant & Equipment	4812.87	
120: Bank (1)	50.00	
126: Cash	100.73	
137: VAT O/P Tax	498.73	
138: VAT I/P Tax	312.87	
	9609.73	9609.73

Jones of Plymouth

MONTHLY SUMMARY — JANUARY

A/C Title	Amount
1: Sales (1)	1654.82 Credit
13: Purchases	489.44 Debit
27: Closing Stock & WIP	50.00 Credit
53: Insurance	45.00 Debit
59: Motor Expenses	87.98 Debit
63: Telephone	105.83 Debit
68: Legal & Professional	45.00 Debit
102: Vehicles	548.00 Debit
103: Plant & Equipment	995.00 Debit
120: Bank (1)	29.94 Credit
126: Cash	100.00 Debit
Memo Accounts	
200: Sales	1654.82 Credit
201: Net Payments	756.92 Debit
202: VAT O/P (Memo)	400.00 Credit
203: VAT I/P (Memo)	300.00 Debit

Jones of Plymouth

VAT ACCOUNT SUMMARY ON FRIDAY 3 FEBRUARY 1984

Vat Control Accounts

VAT O/P Tax	645.45 Credit
VAT I/P Tax	154.22 Debit
VAT P'mnts/Refunds	0.00

VAT Memo Accounts for the Period Ended Saturday 31 March 1984

Sales	1654.82 Credit
Net Payments	756.92 Debit
VAT O/P (Memo)	400.00 Credit
VAT I/P (Memo)	300.00 Debit



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Cashbook Accounting —Final Accounts

Amstrad Version

User Guide

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This program has been prepared for use by the general public and every effort has, therefore, been made to make a complex subject as clearly understandable to anyone with a minimum of accounting knowledge. No responsibility, however, is accepted for possible misrepresentation or omissions arising from the need to simplify a complex subject.

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1 General System Overview

The Gemini FINAL ACCOUNTS package for the Amstrad micro-computer is designed for a hardware system consisting of:

- i) Amstrad microcomputer with either cassette or disk data storage.
- ii) 80 column printer.

Please note that running the program on disk will not change the way that the program works, but you will have the benefit of far greater speed and reliability for the loading and saving of files that a disk system provides.

FINAL ACCOUNTS is designed to be used either as an addition to the Gemini CASHBOOK, or to be used as an independent program in its own right. Journal routines are included for the entry or adjustment of trial balance figures, which means that the program can be used purely for the production of final accounts.

The program enables a Trading, Profit and Loss Account and Balance Sheet to be produced whenever required. Comparative or Budget figures can be shown alongside the actual figures. The program is suitable for different trading styles i.e. partnership/sole trader or limited company.

Appendix 2 indicates the location of the nominal accounts on either the profit & loss account or balance sheet. This is for the guidance of anyone who wishes to set up or redefine any of the accounts to meet the requirements of their own business.

2 Operating Notes

2.1 GENERAL

Throughout the running of the program you will be guided through the various stages by "prompts" - very often the answer will require just a single key press, e.g. "PLEASE CONFIRM TO UPDATE ACCOUNTS (Y/N)" - simply press Y or N for yes or no (upper or lower case) - you do not need to press «ENTER» in this case.

However, at other times, you will be required to enter certain information, e.g. "ENTER AMOUNT": In this case either accept the "default" answer, (which will be shown with the first letter under the cursor if available) by just pressing «ENTER», or type in the relevant answer, and then press «ENTER».

In most cases headings are shown at the top of the screen, and single key prompts, error messages etc., shown at the bottom.

Data can be edited as follows:

Use the left and right arrow keys to move cursor.

Use «CLR» key to delete character under cursor.

Use «DEL» key to delete character to left of cursor.

Use «CTRL» and «CLR» together to delete whole line.

In some cases it is possible to use «TAB» key to return to Menu.

2.2 HALTING THE PROGRAM

The escape key will "break" the program if pressed twice, but if only pressed once it will simply halt operations until any other key is pressed. This can be used to cause the printer to pause. If you wish to stop the program remember to save your data before pressing «CTRL» «SHIFT» and «ESC» together which will clear the computer.

2.3 DATA FILES

If an error message is screened when loading or saving data to disc or tape, type 'GOTO 90' and press «ENTER». When using disc, in some circumstances (such as forgetting to insert disc), you may get the message "Retry, Ignore or Cancel". In this case if you cannot correct

the error, then press «C» to cancel. Another error code will be screened, and then type 'GOTO 90' and press «ENTER». This will screen the Main Menu.

24 SECURITY

We advise you not to overwrite the demonstration file supplied by Gemini.

Always keep at least two copies of each data file, and regularly take a printout of the trial balance and memo account totals in case of damage to or loss of the data files.

3 Getting Started

It is good practice to switch your equipment on in the following order: Monitor, printer, disc (if fitted), and lastly the computer. Never switch the disc drive on or off with a disc inserted.

3.1 PRINTER

Before running the program, ensure the printer is properly set up and running. Refer to Appendix 3 for more details. It is also important to reset the computer by pressing «CTRL», «SHIFT» and «ESC» together and in that order.

3.2 LOADING THE PROGRAM

a) TAPE SYSTEMS. You have been supplied with one tape recorded as follows:

1. ACCOUNTS the main program
2. DATA a demonstration and initial setup file.

To load the program, rewind tape, and press «PLAY» on data-corder. Then press «CTRL» and the small «ENTER» key, then any key.

If you have any difficulty in loading the program, try cleaning the cassette head, and start again, after resetting the computer as above.

b. DISK SYSTEMS. One disk is supplied, with two files:

1. ACCOUNTS the main program
2. DATA a demonstration and initial setup file.

To run the program, insert disk in disk drive, type RUN "ACCOUNTS" and press «ENTER».

3.3 INITIAL SETTING UP

When the program has loaded you will see a screen headed "Program Data". It will be necessary to enter the following items. Use the four arrow keys in order to correct errors, or press «ENTER» to load the default data if shown.

Page Length: (Usually 66)

Paging?: Press «Y» or «N». If «Y», the program will generate separate pages, and pause at the end of each page of printing to enable you to insert a new sheet of paper if required.

Pound Code: Type in the ASCII code which will generate a pound sign for your printer. In most cases this will be 35 (default), but if not refer to your printer manual. The common ones are 35, 96 and 129. In some cases it is necessary to alter a switch inside the printer.

Fast/Slow Rec: If using tape this gives the opportunity to save data at the fast (2000 baud) rate. N.B. the demonstration file on tape is saved at SLOW recording speed.

Name: Enter the name of the company to appear on all printouts.

Limited Company?: Press «Y» or «N». the purpose for this is for the program to print the accounts in the correct format.

Period Length: Length of the accounting period, e.g. 1 year, 6 months etc.

Period Ended: Enter accounting date in any format. (Not checked by program).

Current Year Title: e.g. 1985. The title to be printed above the column for figures for the current year.

Comparative Title: e.g. 1984 or BUDGET. (If appropriate).

Profit & Loss or Income and Expenditure: Enter «P» or «I» for the trading account to be titled either "Profit & Loss" or "Income & Expenditure".

Some of the above data will be overwritten when loading a new set of data from disk or tape.

4 Main Menu

There is a total of 7 options, as follows:

- 0 Exit Program
- 1 Set up Trial Balance
- 2 Program Data
- 3 Print Trial Balance
- 4 Print Profit/Loss
- 5 Print Balance Sheet
- 6 Write File

To select a particular routine, press the number for that option. Note that pressing the number for an option shown in the darker colour will have no effect. The only options available to start with are 0 (Exit Program), 1 (Set up Trial Balance), or 2 (Program Data). The main menu options are now described in detail:

4.0 MAIN MENU OPTION 0—Exit Program

When selected you will be prompted to confirm your choice and if you press «Y» you will exit from the program.

4.1 MAIN MENU OPTION 1—Set up Trial Balance

Selection of this option will display the following sub-menu:

- 0. Return to Main Menu
- 1 Journal Routines
- 2 Load Current File
- 3 Load Comparatives

Option 1—The Journal Routines

The journal facility is particularly useful for entering the closing adjustments to produce the final accounts, e.g.

- i) Debtors and prepayments
- ii) Creditors and accruals

- iii) Closing stock and work-in-progress
- iv) Depreciation
- v) Disposals of **Fixed Assets**
- vi) Hire purchase adjustments

The journal is a way to either enter a complete trial balance, or to make adjustments to a previously loaded set of data. The **JOURNAL MENU** consists of a total of 6 options, described as follows:

Journal Option 0—Return to Main Menu

If you have entered journal transactions without subsequently taking a printout of the journal summary, then the program will automatically print a journal summary on selection of this option.

The routine then runs through the complete accounts for the current year's figures, and checks the final balance of the accounts. The final balance is displayed, and if zero, the program will now allow the use of option 3 from the main menu to print the trial balance. If the figure is not zero, it means the accounts are not in balance and you will have to inspect the journal entries to correct the data input error.

Journal Option 1—Zero All Balances

The program will request confirmation to zero the balances (press «Y» or «N» for yes or no). All the current year's totals will now be reduced to zero. This facility could be used for example in the case where you have just loaded a data file to obtain the account titles, and now wish to set up a complete trial balance.

Journal Option 2—Update Account Titles

It is essential when adding or modifying account titles that you are aware exactly how the accounts will be processed by the program in the final printouts. Appendix 2 gives details of the location of each account on either the profit & loss account or the balance sheet.

If you are intending to use the closing trial balance derived from this program as the opening data file for the **Gemini Cashbook**, care should be exercised to ensure that only valid accounts are created or modified. Appendix 2 of the **Cashbook manual** gives details of the constraint on the usage of each nominal account.

If you are entering a complete trial balance into **FINAL ACCOUNTS**, you may find it helpful to load the demonstration file provided, and adjust the account titles as necessary to meet your

requirements. If you use this method of entering your initial trial balance, you will need to use option 1 of the journal menu to reduce the account balances to zero.

Journal Option 3—Update Account Balances

The following procedure should be adopted:

- a) Enter the number of the account to be adjusted or set up (or press «RETURN» to return to the journal menu).
- b) The account title with the current balance will be displayed—now enter the amount for the adjustment.
- c) Press «C» or «D» to credit or debit the account.
- d) The new balance will now be shown.
- e) Enter a 12 character reference if required. You will be asked "Is this correct?". Press «Y» to update accounts, or «N» to cancel.

Journal Option 4—Write Data File

This routine saves all the nominal account balances and titles, and all monthly summary information in one data file.

Insert a formatted disk in drive, or cassette in datacorder and press «PLAY» and «RECORD».

Enter the file name. If a disk drive is fitted and switched on, you will be given the option of storing the data on disk or tape. Press «D» or «T». If using disk you will be asked if you wish the data to be stored as a back copy. In the unlikely event that you should wish to do this press «Y». This will cause the information stored in memory to overwrite the back copy on disk. The facility is provided mainly for the purpose of loading back copies, as explained in 'Getting Started', earlier. Please see the Amstrad disk drive manual for more information on back copies.

After saving you have the option to verify the data, i.e. to make sure the tape/disk copy is readable, and correct. Press «Y» to the prompt 'Do you wish to verify? (Y/N)', rewind the tape and press «PLAY», then any key.

If an error occurs please see note under 'Data Files', on page 5.

Journal Option 5—Print Journal Summary

This routine will print out a complete listing of all the journal entries made during the current processing period.

Complete figures—Please note that if you wish to use the journal to set up or amend comparative or budget figures, then you will have to

enter then as the current year's figures, then save the data file on to tape or disk, and reload them as comparative figures.

Options 2 & 3—Loading a Data File (Current figures or comparative/budget)

1. Enter the file name, or press «ENTER» for the name «DATA».
2. Press «T» or «D» to load from tape or disc.
3. You will now be asked if you wish to load a back copy. (Disc Systems only). When saving a file the Amstrad disk operating system will automatically re-name an existing file on disk (if it has the same file name) as a back copy. If the data which was the last to be saved is invalid, or incorrect it is possible to load the back copy by pressing «Y» to the prompt "Back Copy". Do NOT do this when loading demonstration file, as a back copy does not exist. Please see the disk drive manual for more details.
4. Press any key to continue, and follow prompts on screen.

4.2 MAIN MENU OPTION 2—Change Print Details

This gives the option to amend data as explained under "Initial Setting Up".

4.3 MAIN MENU OPTION 3—Print Trial Balance

This must be printed before proceeding to options 4 and 5, so that any error incurred in rounding figures to the nearest pound may be dealt with. The rounding error is either debited or credited to the Sundry Expenses account automatically and will be noted on the printout.

4.4 MAIN MENU OPTION 4—Print Profit/Loss

The Profit and Loss Account will be printed, followed by Notes to the Profit and Loss Account. The net profit figure will then be allocated in one of two ways:

1. **LIMITED COMPANIES**—The net profit/loss is automatically added to the Revenue Reserve account.
2. **SOLE TRADER PARTNERSHIP**—The net profit/loss must be allocated by you to a maximum of five capital accounts. Note that you may enter a negative figure in the case of a net loss over the accounting period. The total amount entered to each capital account will be checked by the program to ensure consistency with the calculated profit/loss.

4.5 MAIN MENU OPTION 5—Print Balance Sheet

The Balance Sheet and Notes to the Balance Sheet will be printed, and the program will then return to the main menu.

4.6 MAIN MENU OPTION 6—Write File

After printing the accounts, this option of the program will provide the data file containing the opening trial balance for the following financial period. The new trial balance will have the pence restored to accounts. A printout of this trial balance may be obtained by reloading the file into ACCOUNTS. Alternatively this may be used as the opening data file for CASHBOOK, in which case the pence will be restored to the accounts, with any rounding error allocated to the sundry expenses account (account code 62).

The new trial balance will contain the totals for debtors and creditors for the previous period. These should be allocated in the new financial period to the relevant nominal accounts via the journal. This will ensure that these balances are cleared by subsequent receipts and payments.

Insert a formatted disk in drive, or cassette in datacorder and press «PLAY» and «RECORD».

Enter the file name. If a disk drive is fitted and switched on, you will be given the option of storing the data on disk or tape. Press «D» or «T». If using disk you will be asked if you wish the data to be stored as a back copy. In the unlikely event that you should wish to do this press «Y». This will cause the information stored in memory to overwrite the back copy on disk. The facility is provided mainly for the purpose of loading back copies, as explained earlier. Please see the Amstrad disk drive manual for more information on back copies.

After saving you have the option to verify the data i.e. to make sure the tape/disk copy is readable, and correct. Press «Y» to the prompt "Do you wish to verify?", rewind the tape and press «PLAY», then any key.

5 Conclusion

There will undoubtedly be some users whose accounting knowledge is limited. We strongly advise these users to consult their professional adviser prior to producing the profit and loss account and balance sheet, to ensure that all the appropriate adjustments have been made correctly.

Whilst Gemini Marketing Ltd will endeavour to answer all technical queries regarding the program itself, it cannot answer individual users' book-keeping queries, and, again, users are referred to their professional advisers.

N.B. Important Warning for Users

Due to the operating system used by the Amstrad, corruption may occur during the loading and saving of data files containing certain characters. To avoid this we would advise tht you do not use the following characters when entering a record:

- , — comma
- " — quotes
- ; — semicolon
- : — colon.

6

Appendices

Appendix 1 — Nominal Account Codes and Titles

1 Sales (1)	50 Rent	100 Freehold Property	149
2 Sales (2)	51 Rates	101 Leasehold Property	150
3 Sales (3)	52	102 Vehicles	151
4 Sales (4)	53 Insurance	103 Plant & Equipment	152 Director's Current Account
5	54	104 Fixtures & Fittings	153
6	55 Light & Heat	105	154
7	56	106	155
8 Fee Income	57 Repairs	107	156 Income Tax
9 Own Consumption	58	108 F/H Prop-Acc Dep'n	157 Dividends payable
10 Opening Stock & W.I.P.	59 Motor Expenses	109 L/H Prop-Acc Dep'n	158 Bank Loan
11	60	110 Vehicles-Acc Dep'n	159 Loan
12	61 Carriage	111 Plant & Equip-Acc Dep'n	160 Capital Account (1)
13 Purchases	62 Sundry Expenses	112 Fixt & Fitt-Acc Dep'n	161 Capital Account (2)
14	63 Telephone	113	162 Capital Account (3)
15	64 Postage & Stationery	114	163 Capital Account (4)
16	65 Advertising	115	164 Capital Account (5)
17	66 Audit Fee	116 Goodwill	165 Capital Intro (1)
18	67 Accountancy	117 Investments	166 Capital Intro (2)
19	68 Legal & Professional	118	167 Capital Intro (3)
20 Direct Labour	69	119	168 Capital Intro (4)
21	70	120 Bank (1)	169 Capital Intro (5)
22	71	121 Bank (2)	170 Drawings (1)
23	72 Bank Interest & Charges	122 Bank Deposit	171 Drawings (2)
24	73 Bank Loan Interest	123	172 Drawings (3)
25	74 Loan Interest	124	173 Drawings (4)
26	75 Hire Purchase Interest	125	174 Drawings (5)
27 Closing Stock & W.I.P.	76	126 Cash (1)	175
28	77	127 Petty Cash	176
29	78 Leasing	128	177
30 Sundry Income	79	129	178
31	80 F/H Prop - Dep'n	130 Stock & W.I.P.	179
32	81 L/H Prop - Dep'n	131	180
33	82 Vehicles - Dep'n	132	181
34 Deposit Interest	83 Plant & Equip - Dep'n	133	182
35	84 Fixt & Fitt - Dep'n	134	183 Long Term Loan
36 Rent Received	85	135 Debtors & prepayments	184 Share Capital
37	86	136 Sales Ledger Control	185
38 Investment Income	87	137 VAT O/P Tax	186 Capital Reserve
39	88 Disposal of F/Assets	138 VAT I/P Tax	187 Share Premium Account
40 Director's Remuneration	89	139 VAT Payments/Refunds	188 Revenue Reserve
41 Salaries & Wages	90 Corporation Tax	140 Creditors & Accruals	189
42 Wages	91	141	190
43 Wife's Wages	92	142 Purchase Ledger Control	191
44 Use of Home as Office	93	143	192 Deferred Taxation
45 Bad Debts	94	144	193
46 Doubtful Debt Provision	95	145	194 Director's Loan Account
47 Discounts Taken/Rec'd	96 Dividend	146	195
48	97	147	196
49	98	148 Hire Purchase	197
	99		198
			199

Appendix 2 — Accounts Layout Summary

Profit and Loss Account

Account Nos.	Section
1—8	Direct Sales
9	Own Consumption
10—12	Opening Stock & W.I.P.
13—19	Purchases for Resale
20—26	Direct Costs
27—29	Closing Stock & W.I.P.
30—39	Other Income (other than sales)
40—89	EXPENSES
40—49	General Expenses
50—56	Establishment Expenses
57—71	General Expenses
72—79	Finance Charges
78—79	General Expenses
80—89	Depreciation of Fixed Assets
90—92	Taxation (Companies only)
93—95	Extraordinary Items (Companies only)
96—99	Dividends (Companies only)

Balance Sheet

Account Nos.	Section
100—119	Fixed Assets
120—125	Bank Control Accounts
126—129	Cash Control Accounts
130—136	Current Assets
137—139	VAT Accounts
140—159	Current Liabilities
160—199	REPRESENTED BY:
160—182	Sole Trader/Partnership only
183	Long Term Loan
184—199	Companies only

Appendix 3 — Printer Configuration

The program was written and tested on standard printers, and you should have no problem running it on any 80 column printer.

Points to note are these:

1. Never switch off the printer while the program is running, especially while printing. If it is necessary to stop printing, perhaps due to the paper jamming, either press «ESC» once only, and then any other key to continue, or press the «ON LINE» key (or equivalent) if provided on your printer.

2. All print routines use paging, so that the program automatically ensures that printouts will appear correctly on each sheet of paper. The option is given to pause between pages of output, giving you the chance to insert a new sheet of paper, or check the alignment of the print head.

3. Always ensure that the printer is connected, and that the power light is illuminated before running **FINAL ACCOUNTS**.

4. Please see "Initial setting up" for further information on configuring the printer.

5. It is a good idea to test that the printer is functioning correctly before running **FINAL ACCOUNTS** by typing the following:

PRINT #8, "TESTING" (Press «ENTER»)

Appendix 4 — Printout Examples

Jones of Plymouth

 * Trial Balance at 31/3/85 *

Account	Debit	Credit
1. Sales(1)	-	5650
2. Sales(2)	-	7100
3. Sales(3)	-	2300
13. Purchases	930	-
47. Discounts Taken/Rec'd	50	-
59. Motor expenses	100	-
61. Carriage	50	-
72. Bank Interest&Charges	150	-
82. Vehicles-Dep'n	200	-
102. Vehicles	1350	-
110. Vehicles-Acc Dep'n	-	200
120. Bank(1)	10460	-
126. Cash(1)	3150	-
127. Petty Cash	150	-
136. Sales Ledger Control	2960	-
137. VAT O/P Tax	-	2895
138. VAT I/P Tax	155	-
139. VAT Payments/Refunds	-	1000
142. Purchase Ledger Cntrl	-	310
148. Hire Purchase	-	300
170. Drawings(1)	50	-
	-----	-----
	£ 19755	£ 19755
	=====	=====

Jones of Plymouth

 * Trading and Profit/Loss Account for the 12 Months ended 31/3/85 *

	note	1985 £
Sales	1	15050 -----
Purchases		930 -----
Gross Profit (GP%)		14120 (94%) -----
Less expenses		
Discounts Taken/Rec'd		50
General expenses	2	150
Bank Interest&Charges		150
Vehicles-Dep'n		200
		----- 550 -----
Net Profit/(Loss)		£ 13570 =====

 * Notes to the Trading and Profit/Loss account *

1. Sales	1985 £
Sales(1)	5650
Sales(2)	7100
Sales(3)	2300
	----- 15050 -----
2. General expenses	1985 £
Motor expenses	100
Carriage	50
	----- 150 -----

Jones of Plymouth

 * Balance sheet at 31/3/85 *

	note	1985 £
Fixed assets	1	1150

Current assets		
Sales Ledger Control		2960
Bank(1)		10460
Cash(1)		3150
Petty Cash		150

		16720

Current liabilities		
Purchase Ledger Cntrl		310
VAT payable		3740
Hire Purchase		300

		4350

Net current assets/(liabilities)		12370

Net assets/(liabilities)		£ 13520
=====		
Represented by:		
Capital Accounts	2	
Capital Account(1)		13520

		£ 13520
=====		

 * Notes to the balance sheet at 31/3/85 *

1. Fixed assets

	Cost or Valuation £	Acc. Dep'n £	nbv 1985 £
Vehicles	1150	200	950
=====			=====

2. Capital accounts

	Opening Capital £	Capital Intro £	Drawings £	Net P'ft (Loss) £	Total £
Capital Account(1)	-	-	(50)	13570	13520
=====					=====



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VAT File

Amstrad Version

User Guide

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GEMINI HOUSE
CONCORDE ROAD
EXMOUTH
DEVON EX8 4RS**

This program has been prepared for use by the general public and every effort has, therefore, been made to make a complex subject as clearly understandable to anyone with a minimum of accounting knowledge. No responsibility, however, is accepted for possible misrepresentation or omissions arising from the need to simplify a complex subject

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1 General System Overview

The Gemini VAT accounting package for the Amstrad micro-computer is designed for a hardware system consisting of:

- a) Amstrad microcomputer with either cassette or disk data storage.
- b) 80/132 column printer.

The program is designed primarily for those users who are on one of the special retailers schemes for VAT which requires them to analyse their expenditure invoices over the various rates of VAT in order to calculate their VAT output tax. The program will provide the following:

- a means of recording purchase and sales invoices.
- a printed copy of all invoice details.
- accumulated totals of different types of transactions.
- the facility for coping with a multi-rated VAT system.
- information to assist you in the preparation of your VAT return.
- the facility to sort and print transactions by date, invoice reference or customer/supplier name.

The package is capable of dealing with up to 140 transactions in a single batch. The different transaction types are processed in separate batches, which are then printed out as a permanent record. The cumulative totals for gross takings, VAT at standard rate etc. are stored in a data file on disk or tape which can be loaded at the start of every session to provide 'brought forward' totals for the program.

Please note that this package is not intended to be a guide to the workings of Value Added Tax because of the wide variation of rules which apply to different types of businesses. If the user does not already have working experience of VAT, then reference should be made to the various Customs and Excise publications, or to the enquiries section of the local Customs and Excise office. This particularly applies where the user is on one of the VAT special retailers schemes.

Users registered for VAT are reminded that it is a statutory requirement to inform their local VAT office when they change their accounting records on to a new computerised accounting system.

2 Operating Notes

2.1. Halting the Program.

The escape key will break the Program if pressed twice but if only pressed once it will simply halt operations until any key is pressed. This can be used to cause the Printer to pause. If you wish to stop the program remember to save your data before pressing «CTRL»«SHIFT» and «ESC» together which will clear the computer.

2.2. Printer Customisation.

The program as supplied will run without any modification on most 80/132 column printers.

2.3. Input Routines.

There are two slightly different ways in which you may enter an answer into the program. Firstly, when a cursor appears, you are expected to type in your answer and then press «ENTER». In many cases a 'default' value will be displayed after a prompt, for example "ENTER AMOUNT: 1000". In this case pressing «ENTER» will return the default value as the response to the program. Secondly, when only one key press is required for an answer no cursor will appear, and you are simply required to press the appropriate key e.g. IS THIS CORRECT (Y/N)?—in this case press either «Y» or «N». Pressing any other key will have no effect.

2.4. Editor.

The default values or any other entries which you have made may be deleted by pressing «CTRL» and «CLR» together. Alternatively, they may be edited as follows:

- ←(Left arrow) — moves the cursor one place to the left.
- (Right Arrow) — moves the cursor one place to the right.
- ↑(Up arrow) — enters the current line and then moves the cursor to the previous line.
- ↓(Down arrow) — enters the current line and then moves the cursor to the next line.
- «CLR» — deletes the character under the cursor.

- «DEL» —deletes the character to the left of the cursor.
- «TAB» —returns to the Menu. New transactions not completed will be aborted.

When numeric input is requested all letters and symbols are disabled. Money will be displayed in the 0.00 format when enter is pressed.

2.5. Data Files and Security.

If an error message is screened when loading or saving data to disc or tape, type «GOTO 810» and press «ENTER». When using disc, in some circumstances (such as forgetting to insert disc) you may get the message 'Retry, Ignore or Cancel'. In this case if you correct the error (say by inserting disc), then press «R» to retry. If you cannot correct the error, then press «C» to cancel. Another error code will be screened, and then type «GOTO 810» and press «ENTER». This will screen the Main Menu.

It is strongly suggested that you keep at least one backup copy of the program and data file currently being used.

The suggested procedure for naming data files is to use the VAT period end date as the file name. Please note that punctuation marks and spaces cannot be used in the filenames. The filename may not be more than 8 characters.

2.6. Screen Layout

All data inputing and program functions are carried out in 40 column mode. Error messages and other instructions are displayed at the bottom of the screen. The 80 column mode is used to display transactions exactly as they will appear when printed on an 80 column printer.

3 Getting Started

1. Of all the devices in your system (display, printer, computer, etc.), always switch on the computer last. It is also recommended that you check that the printer is functioning correctly—refer to Appendix 1 of this manual for further details.

2. Running the program.

a) Tape Systems—a single tape is supplied which contains the program VAT. Load the tape, rewind them press «CTRL» and the small «ENTER» key together. The Program will auto run after loading.

b) Disk systems. Insert disk and type RUN"VAT". Press «ENTER».

When the program has loaded you will see a screen headed "INITIALISE". Enter data as indicated below. If you make an error use the up arrow to go back to the previous line.

3. Enter today's date in the format 12/3/85 for the 12th March 1985.

4. Now enter the Vat period date in the same format.

5. Press «Y» or «N» to the question "ARE YOU STARTING A NEW VAT PERIOD?".

6. If you responded «N» to the last question, and a disk drive is not fitted you will be asked to load data from tape. If a disk drive is fitted you will be given the option of using tape or disk. This can be changed later if necessary using the "Change Configuration" option from the Main Menu. Any files saved on tape can be loaded and then saved to disk should you upgrade to a disk drive at a later date.

7. If you are starting a new VAT period you will be given the option to configure the default data to meet your own requirements. Please see option 6 on the Main Menu.

8. The Main Menu will now be screened.

4 The Main Menu

The purpose of the Main Menu is to specify what type of VAT transaction you wish to enter. Note that **INPUT TAX** is VAT on all goods and services purchased by the business, and **OUTPUT TAX** is VAT on all goods and services sold or provided by the business.

The options are as follows:

4.0. Exit Program.

This may only be done if you have either not entered any transactions, or if you have entered transactions into the computer and subsequently printed out a summary and written the updated cumulative totals to the data file using option 7 of the menu.

4.1. Expenditure Transactions.

This covers the purchases of goods, services, or overhead expenses incurred by the business. Note that the data processing is based not on payments, but on invoices, whether paid or not. This is because some of the special retailers schemes rely on the analysis of expenditure to calculate the output tax.

It is advisable to number sequentially your VAT expenditure invoices prior to data processing. This reference number will be entered during the course of processing to enable cross-referencing between invoices and the printouts.

4.2. Sales Transactions.

This refers to sales made by the business if they are recorded in the form of sales invoices. If sales are recorded in some different form, e.g. till roll, then it may be easier to keep a manual record of the daily totals. In some cases it is necessary to make certain adjustments to the takings as recorded by the till roll—in this case option 5—Daily Gross Takings should be used. If you are in any doubt, refer to H.M. Customs and Excise notice number 727 (section entitled 'Gross Takings').

4.3. Credits from Suppliers.

This option is used to record Credit Notes in respect of returned goods etc., to suppliers.

4.4. Credits to Customers.

This option is used to record Credit Notes issued by your business to customers.

4.5. Daily Gross Takings.

As mentioned in paragraph 2 above, this option is used where Customs and Excise regulations require certain adjustments to be made to the daily gross takings recorded by your business. This option would not be used where all sales are recorded on sales invoices.

4.6. Change Configuration.

You may use this option to change the data file name, printer page length, etc. The information to be altered is as follows:

- a) RECORDING SPEED (tape only)—this can be set to fast or slow rate. (1000 or 2000 baud). See Amstrad manual for full details.
- b) PAGE LENGTH—the total number of lines per page. Note that the program will automatically leave a number of free lines at the top and bottom of each sheet of paper.
- c) PRINT WIDTH—the total number of columns cross the print page (either 80 or 132).
- d) PAGING—either Y or N. N will cause a continuous printout without a break, Y will cause the program to feed automatically the correct number of lines, and to pause between pages.
- e) Disk/Tape—select which ever medium you are using.
- f) DATA FILE NAME—this enables you to change the name of the data file to be saved on to disk or tape if required.
- g) NAME—the business name to be included on all printouts.

4.7. Print Summary/Write File.

Select option 1 to print a summary of all the totals of transaction types to date. This summary provides the information to assist in the completion of your VAT return.

Select option 2 to save the totals as a file on disk or tape, including adjustment titles and configuration information. If an error occurs while saving data (e.g. disk full, drive not ready, etc.), the appropriate error message will be screened, and you may try again.

5 The Sub-Menu

This section deals with the input, editing and printout of transaction details of the type selected at the Main Menu.

5.0. OPTION 0—EXIT TO MAIN MENU.

This will automatically cause a print out of all transaction details if a full printout has not already been taken, before returning to the Main Menu.

Before printing, you are given the option to sort the transactions into the correct order by date, invoice reference or name (by date only if entering Daily Gross Takings figures). If you select a sort by invoice reference, you are asked whether you wish to carry out a text or numeric sort «T» or «N». A numeric sort must be used where you have used only numbers as the invoice reference, and a text sort where you have used any combination of characters and numbers.

5.1. OPTION 1—ADD TRANSACTIONS.

Use this routine to add a complete transaction to the list. The details required depend on the transaction type, as selected at the Main Menu.

a) Transaction Types 1 to 4 (Invoices and Credit Notes)

1. Invoice date in the DD/MM/YY format.
2. Invoice reference (up to 9 characters).
3. Supplier/customer name (up to 9 characters).
4. Invoice total—gross amount.
5. VAT amount—the actual amount of VAT on the invoice.

GOODS FOR RESALE OR SALES:

6. At standard rate—the net amount on the invoice charged at the standard rate of VAT.
7. At rate A—as for (6), allowing for further rates of VAT.
8. At rate B—as for (7).
9. At zero rate—the cost of goods at zero rate.

OTHER ITEMS

10. Other purchases/exempt—net amounts.
11. Exempt and non-deductible/export sales—net amounts.

When entering expenditure invoices and credit notes from suppliers, the distinction between **GOODS FOR RESALE** and **OTHER ITEMS** is critical. It is on the basis of this information that those users on the retailers special schemes can calculate their output tax. You will note that the above invoice analysis is net of VAT, whereas the special retailers schemes require the VAT inclusive analysis. However, provided the distinction between **GOODS FOR RESALE** and **OTHER ITEMS** has been observed, the VAT inclusive analysis can be obtained by applying the appropriate VAT rate. Care should also be taken when analysing purchase invoices if you are going to take advantage of a settlement discount.

Please note that any entry which exceeds the invoice total will be rejected. If you wish to correct an entry which has already been typed in on the current transaction, press the ↑ (up arrow) key to move the cursor up one line. If you do this when entering the date, the program will return to the sub-menu with the current entry deleted from the file.

To scratch completely a transaction and return to the menu, press «TAB». After entering a transaction, the program will continually loop around to enter more transactions, and so to quit from this routine, press «TAB».

b) **Transaction Type 5 (Daily Gross Takings)**

1. Date.
2. Gross takings for the day.
3. Adjustment 1—(to be added).
4. Adjustment 2—(to be added).
5. Adjustment 3—(to be added).
6. Adjustment 4—(to be subtracted).
7. Adjustment 5—(to be subtracted).
8. Adjustment 6—(to be subtracted).

The adjusted gross takings are calculated by the computer.

This option allows for up to 3 additions to and 3 subtractions from the gross takings. The user can specify descriptions for these adjustments by using option 6 of the sub-menu. Note that this option 6 will only appear if you are entering figures for daily gross takings.

5.2. OPTION 2—MODIFY TRANSACTION DETAILS.

If you wish to change particular details in a transaction already entered, use this option. Enter the transaction number to be corrected, then for each line of details, either press «ENTER» to retain the existing details, or enter the new value and press «ENTER».

5.3. OPTION 3—DELETE A TRANSACTION.

Enter the number of the transaction to be deleted, then confirm that it is the correct one. The complete transaction will be removed from the file—note that the transaction numbers of items which follow the deleted one will change.

5.4. OPTION 4—SCREEN ALL TRANSACTIONS.

This option will screen all transactions exactly as they will be printed.

5.5. OPTION 5—PRINT ALL TRANSACTIONS.

Use this option to obtain a transaction printout. If you want two copies then use this routine again.

5.6. OPTION 6—DESCRIPTIONS (TRANSACTION TYPE 5 ONLY)

This option allows you to specify or alter a description for the 6 adjustments to the daily gross takings. The descriptions will be automatically saved on to the data file, and so do not have to be typed in every time that you run the program. However, in order to preserve the consistency of transaction analysis, these headings should not be changed during the VAT period.

6

Completion of the VAT Return

The program will provide considerable information to assist the user in the preparation of the VAT return. However, the user should exercise care in completing the VAT return since the information to be recorded will be dependent on the method of accounting for VAT employed by your business. Some of the factors to consider are:

- Input tax may be accounted for on the basis of invoices or payments.
- Output tax must be accounted for on the basis of invoices unless you are a retailer using one of the retailers special schemes in which case it may be accounted for on the receipts basis.

The **VAT FILE** provides the information for accounting for VAT on the invoice basis and to assist you in the calculation of output tax using the special retailers schemes.

If you are in any doubt regarding the completion of your VAT return you are advised to consult your professional adviser or local VAT office.

7

Appendices

Appendix 1—Printer Configuration

The program was written and tested using standard Epson compatible printers. You should therefore have no problems in running the program using these. Points to note are:

1. Never switch off the printer while the program is running, especially while printing.
2. All print routines use 'paging', so that the program automatically ensures that printouts will appear correctly on each sheet of paper. The option is given to pause between pages of output, giving you the chance to insert a new sheet of paper, or check the alignment of the print head.
3. Always ensure that the printer is connected, and that the power light is illuminated before running the program.

You may use Option 6 of the Main Menu to change the following: the printer device number, the printer page length, the print width, whether the program is to pause between pages of the printout, the data file name, and the company or sole trader name to appear on all printouts.

It is a good idea to test that the printer that you are using is functioning correctly before running VAT, by typing in:

```
PRINT # 8, 'TESTING' «ENTER»
```


Appendix 2—Printout Examples

Smith & Company

VAT period to: 30/6/85 Processing date: 20/5/85 File name: data

Expenditure transactions

Invoice Total	Cost of S.R.	Goods (excl. VAT)		Zero Rated	Other	Exempt /Non-ded	VAT I/P tax
		Rate A	Rate B				
1) 10/ 1/84 1233							
812.50	450.00	0.00	0.00	200.00	0.00	95.00	67.50
2) 11/ 1/84 1234							
210.00	100.00	0.00	0.00	0.00	0.00	95.00	15.00
3) 21/ 1/84 1235							
189.00	60.00	0.00	0.00	120.00	0.00	0.00	9.00

Totals...this batch							
1211.50	610.00	0.00	0.00	320.00	0.00	190.00	91.50

Totals...brought forward							
10078.00	4118.00	4011.50	4.00	312.50	199.99	0.01	1432.00

Grand totals...to date							
11289.50	4728.00	4011.50	4.00	632.50	199.99	190.01	1523.50
=====							

Smith & Company

VAT period to: 30/6/85 Processing date: 20/5/85 File name: data

Expenditure Transactions - Cumulative Totals

Invoice total	Cost of Goods (excl. VAT) S.R.	Rate A	Rate B	Zero rated	Other	Exempt /Non-ded	VAT I/P tax
11289.50	4728.00	4011.50	4.00	632.50	199.99	190.01	1523.50

Sales Transactions - Cumulative Totals

Credit total	Value of Sale (excl. VAT) S.R.	Rate A	Rate B	Zero rated	Exempt	Export sales	VAT O/P tax
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Credits from suppliers - Cumulative Totals

Invoice total	Cost of Goods (excl. VAT) S.R.	Rate A	Rate B	Zero rated	Other	Exempt /Non-ded	VAT I/P tax
15.50	0.50	2.00	2.00	2.00	2.00	2.00	5.00

Credits to customers - Cumulative Totals

Credit total	Value of Sale (excl. VAT) S.R.	Rate A	Rate B	Zero rated	Exempt	Export sales	VAT O/P tax
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Daily gross takings - Cumulative Totals

Gross takings	1	Adjustments (+) 2	3	4	Adjustments (-) 5	6	Adjusted takings
164.00	16.00	15.00	14.00	13.00	13.00	13.00	170.00



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Micro Computer Software

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