

Answer all questions.

Task 1

Total for this task: 15 marks

Leony and Paul are in partnership, sharing profits and losses in the ratio 3:2 respectively. The partnership balance sheet at 31 March 2011 was as follows.

**Leony and Paul
Balance sheet at 31 March 2011**

	£	£	£
Non-current (fixed) assets			180 000
Current assets			
Inventory (stock)	19 120		
Trade receivables (debtors)	12 640	31 760	
Current liabilities			
Bank overdraft	16 270		
Trade payables (creditors)	18 950	35 220	
Net current liabilities			(3 460)
			<u>176 540</u>
Capital accounts			
Leony		95 000	
Paul		75 000	170 000
Current accounts			
Leony		15 680	
Paul		(9 140)	6 540
			<u>176 540</u>

The partners agreed that the following should take effect on 1 April 2011.

- (1) Marco is to be introduced as a new partner with a capital investment of £40 000 paid into the bank.
- (2) The profit sharing ratio for Leony, Paul and Marco is to be 4:3:2 respectively.
- (3) Non-current (fixed) assets are to be re-valued at £160 000.
- (4) Goodwill is to be valued at £54 000 and this will not be maintained in the books of account.
- (5) Paul should have a credit balance of £5000 on his current account. Sufficient funds are to be transferred from his capital account on 1 April 2011 in order to achieve this.
- (6) Leony will transfer £25 000 from her capital account to a loan account.

0 1

Prepare the partnership capital accounts for Leony, Paul and Marco at 1 April 2011 after items (1) to (6) have been implemented. (12 marks)

0 2

State the value of balance at bank and of non-current (long term) liabilities at 1 April 2011, after items (1) to (6) have been implemented. (3 marks)

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web national ambulatory medical care survey mar 13 2021 describes ambulatory medical care visits to nonfederally employed office based physicians in the united states during 1995 and 1996 statistics are presented on selected physician patient and visit characteristics saunders manual of critical care aug 30 2022

diagnostic modalities in critical care point of care approach - Nov 08 2022

web nov 25 2021 this review summarizes the most actual information on possible diagnostic modalities in critical care with a special focus on the importance of point of care approach in the laboratory monitoring

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web monitoring usually includes measurement of vital signs temperature blood pressure pulse and respiration rate quantification of all fluid intake and output and often intracranial pressure and or daily weight

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web laboratory tests and x ray imaging in a surgical intensive care unit checking the checklist brian k yorkgitis do jesse w loughlin bs zachary gandee bs halla h bates ba gerald weinhouse md context patients in the surgical intensive care unit icu frequently undergo laboratory and imaging testing