**Unit 1 Section 5 Question 61**

* + - 1. Plump Ltd has received a cheque from a credit customer, Willow Ltd for £1,700, in full settlement of their outstanding account balance.
      2. Here is the account for Willow Ltd in Plump Ltd's receivables ledger:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Willow Ltd** | | | | | |
| **Date** | **Details** | **Amount £** | **Date** | **Details** | **Amount £** |
| 1 March | Balance b/f | 2,300 | 2 March | Credit Note 18 | 300 |
| 5 March | Sales Invoice 198 | 1,100 | 4 March | Bank | 2,000 |
| 13 March | Sales Invoice 212 | 700 | 23 March | Credit Note 23 | 350 |
| 21 March | Sales Invoice 246 | 1,350 |  |  |  |