**Unit 1 Section 5 Question 74**

The following transactions all took place on 31 May and have been entered into the sales daybook as shown below. No entries have yet been made into the ledger system.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Invoice number** | **Total**  **£** | **VAT @ 20% £** | **Net**  **£** |
| 31 May | Gabriella Till | 3748 | 84 | 14 | 70 |
| 31 May | Harriet Brill | 3749 | 156 | 26 | 130 |
| 31 May | Isadora Shill | 3750 | 204 | 34 | 170 |
| 31 May | Julia Dill | 3751 | 240 | 40 | 200 |
|  | **Totals** |  | **684** | **114** | **570** |