

Assistant Accountant apprenticeship

Exemplar evidence of development areas

October 2017

End Point Assessment – portfolio element

The portfolio is a way for apprentices to collect evidence systematically with support from their tutor and employer. The apprentice should use the portfolio to demonstrate their competence in the knowledge, skills and behaviours defined in the standard.

The evidence will have been gathered from practical experience in the workplace, this can include:

- outputs from work
- independent feedback
- any formal qualifications
- observations
- witness testimonies.

This document has been designed to help you gain an understanding of the different types and level of evidence that can be provided as part of the portfolio to demonstrate competence.

The exemplars included within this document should be used as examples only and are not a list of the expected portfolio content.

More guidance can be found in the [EPA Handbook](#).

Exemplar 1 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Communication	<ul style="list-style-type: none"> Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range of media, including phone, face to face, email, and internet Build rapport, trust and sound relationships with customers
Adding Value	<ul style="list-style-type: none"> Develop and sustain sound business relationships with managers, clients and peers

Evidence 1 – Customer email

Emily Roebuck

1st February 2017 09:32

to Eliana, Ritu

Hi Eliana,

Please see the email below that has come from another happy customer. Great work, thank you for your efforts!

Kind Regards

Emily

Emily Roebuck
Managing Director

07475 123654
gingergreenfield.com

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----- Forwarded message -----
From: **Adam Conchie** <adam.conchie@btinternet.com>
Date: 31 January 2017 at 18:26
Subject: Ginger Ltd.
To: Emily Roebuck <emily@ginger.com>

Dear Ms Roebuck

I'm writing to say that our son's 21st birthday party at your establishment yesterday was a great success. You all pulled together to make sure that everything we wanted was in place and on time. As a result everyone thoroughly enjoyed themselves. In particular I would like to single out Eliana who, I felt, went that extra mile in ensuring that she knew what our needs were. Eliana worked with our budget to produce some very detailed costing options and even managed to re-work the drinks pricing last minute when the number of guests changed. Excellent communication skills all round from a very personable young lady!

Once again, many thanks

Yours sincerely,

Adam Conchie

Exemplar 2 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Business Awareness	<ul style="list-style-type: none"> Describe the main transactional processes and reasons why these need to be undertaken in the role Describe how the role fits in the wider organisation and sector and how it helps the business achieve its objectives.
Analysis	<ul style="list-style-type: none"> Collate and record data on financial information and performance accurately by applying accounting standards and concepts

Evidence 2 - CV

Ellena Capote
 ellena_capote@yahoo.com
 07964 123456
 01457 987654
 27/09/1998

9 South Rise
 Greenfield
 Oldham
 OL3 9HB

My name is Ellena, I am 18 years old and am working towards my AAT Advanced Diploma in Accounting. I believe that I have a very strong work ethic as I have worked since I was 15 and have worked three jobs simultaneously in the past. I am extremely self-motivated and always want to push myself to the best of my abilities in order to improve my skills or knowledge.

I am confident, enthusiastic and try to fulfil any job I do to the best of my ability. My working experience includes accounting, hospitality, retail and administration work. I am happy to take on any role and feel that the diversity of experience I already have has given me transferable attributes such as time management, organisation and good communication with colleagues and customers. I am punctual, reliable and have a strong work ethic as well as an outgoing personality. I believe this will help me progress in accounting which is where I see my future career.

Accountancy

September 2016 - present

Ginger Ltd
 Chew Valley Road, Greenfield, Oldham, OL3 6GS

I currently work for Ginger Ltd as an office accounts apprentice. I help maintain the accounting system by processing both sales and purchases invoices as well as dealing with customers and suppliers as necessary, including taking bookings for the restaurant. I reconcile takings from the tills every day, run a bank account reconciliation report on a weekly basis and produce a monthly report for my manager. I also help process payroll transactions.

This is my first full-time job and I feel that I have achieved a huge amount such as a re-costing project I was asked to do. I have enjoyed putting into practice what I learn at College and feel that I have developed both practical and academic skills from work based and educational experiences and hope to continue to do so by studying for the AAT Professional Diploma in Accounting next year.

June 2016- September 2016

GM Accounting
 9 East Avenue, Greenfield, Oldham, OL3 7DT

I worked for GM Accounting on a casual basis after I had finished my first year studying at College. I helped to maintain the accounts of small businesses such as local hairdressers. I processed business documentation such as invoices and calculated expenses. I feel I gained valuable knowledge of businesses and an understanding of confidentiality issues that can arise.

Administration

June 2016- September 2016

Sue Jones Education Centre
 24 Junction Road, Grotton, Oldham, OL4 7HW

I worked at Sue Jones's on a casual basis over four months. I had a variety of roles in this job but was mainly asked to do general administration and to maintain the filing system for teaching resources. As a result I have good organisational skills and knowledge of business formats.

Retail

February 2015- September 2016

Dobcross Garden Centre
 Dobcross Old Road, Dobcross, OL3 9PB

- Operate the tills and provide customer service
- Undertake stock checks
- Order and manage stock deliveries both for the company and for customers

Education

Ashton College
 Union Street West, Ashton-under-Lyne, AL8 1XU

2015-2017

Uppermill School
 High Street, Uppermill, OL4 6UB

2010-2015

Accounting qualifications:

- AAT Advanced Diploma in Accounting
- AAT Foundation Certificate in Accounting

GCSE qualifications:

- Eight qualifications grade B-C (English Literature and Language B, Maths B)

Exemplar 3 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Business Awareness	<ul style="list-style-type: none"> Describe the main transactional processes and reasons why these need to be undertaken in the role Describe and understand the business strategy that meets the needs of stakeholders Identify relevant and compliant information that demonstrated understanding of financial business awareness
IT Systems and Processes	<ul style="list-style-type: none"> Describe how IT systems support accounting processes and the production of financial information.
Analysis	<ul style="list-style-type: none"> Collate and record data on financial information and performance accurately by applying accounting standards and concepts Evaluate the robustness of internal controls and policies, making recommendations for improvement
Communications	<ul style="list-style-type: none"> Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range of media, including phone, face to face, email, and internet
Embracing Change	<ul style="list-style-type: none"> Research and analyse information and identify solutions based on facts Contribute ideas and alternative ways of working
Adding Value	<ul style="list-style-type: none"> Engage effectively with internal and external stakeholders to positively represent themselves, department and organisation
Ethics and Integrity	<ul style="list-style-type: none"> Know where to find information and ask questions when unsure or wishes to develop a deeper understanding
Personal Accountability	<ul style="list-style-type: none"> Demonstrate a commitment to their personal development Take ownership for learning and training Prioritise workloads and consistently meet deadlines and company objectives.
Productivity	<ul style="list-style-type: none"> Demonstrate energy and drive in the achievement of personal and business objectives Embrace more challenging tasks in addition to normal workload to meet personal and organisational development objectives

Evidence 3 - Appraisal

Appraisal Form	Section 1: to be completed by the line manager prior to the appraisal meeting Section 2: to be completed jointly at appraisal meeting Appraisal action plan: to be completed jointly - ongoing	Ginger Ltd
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Name : Eliana Capote	Main Job Title : Office Accounts Apprentice
Date : 24 th March 2017	Additional Responsibilities: n/a
	Team : Finance & HR.
Section 1:	
Briefly outline your main responsibilities, explain why they need to be undertaken and how they support the running of Ginger Ltd.	
At Ginger my main responsibilities include maintaining the accounting system by processing sales and purchasing invoices, communicating with suppliers and dealing with customers e.g. taking bookings for the restaurant and helping satisfy any requests. I also process the timesheets and payroll transactions as well as running a weekly bank account reconciliation report and a monthly report for my manager.	
It is important to fulfil my responsibilities as they underpin the running of the business. By liaising with suppliers, I ensure the bar and kitchen are stocked and that a good relationship is maintained with our supplies via ensuring payments are correct and regular. I help make sure employee's weekly wages/ monthly salaries are correct and paid on time by processing the payroll and I reconcile takings from the tills to help calculate profit and ensure the total balances.	
Manager comments	
Eliana has been in post at Ginger Ltd for the last six months and has settled into the role well. She has a clear understanding of her duties and performs them well. She also demonstrates an understanding that certain tasks must be performed on a regular basis and to deadlines in order for the company to function efficiently and profitably.	
What do you feel you do best in your role?	
I feel like I have developed good relationships with the variety of people I have to communicate with in my role, such as colleagues, suppliers and customers. The fact I have good relationships within my working environment means it is easy to talk to both bar and kitchen staff to ensure stock is ordered on time and in the correct quantities, suppliers continue to be happy working partners with Ginger Ltd and customers receive the best possible experience. This also means I feel confident having to deal with any difficult situations.	
Manager comments	
Eliana has fitted in well and established good working relations with staff throughout the company. She is also developing a professional attitude to dealing with customers and suppliers after initially finding it challenging to deal with credit control queries.	
Are there any tasks in your role that you find difficult?	
When I initially started working at Ginger I struggled with the variety of different IT packages and computer software that I had to use in my role. It took me a while to feel confident using the electronic tills, Expensify, Excel spread sheets and Xero, as I had previously used Sage at college. Although I am a lot more familiar with the programmes now. I do still sometimes have to refer to my manager to help me.	
Manager comments	
Eliana joined Ginger with no working knowledge of Xero and just her experience of using Microsoft Office at school and college. Whilst she has found the range of IT used by the company challenging to get to grips with, she has tried hard and learnt quickly.	
On the job support has been given to Eliana but some independent eLearning on Xero is now appropriate and Eliana is keen to have a go. Eliana has contributed a number of useful ideas at team meeting over the last 6 months. Her re-vamp of the stock take paper work has made a difference by making the presentation clearer and therefore more understandable by staff. This meant that the latest stock take was completed more quickly than normal and was more accurate.	
What do you think has been your most significant contribution to Ginger Ltd in the past 6 months?	
I was involved in a large stock take across Ginger, The Pub and The Snug. I felt that the organisation of paperwork could be improved to simplify the process. hence I suggested this at a team meeting and it was agreed upon and implemented for the next stock take.	

Exemplar 4 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Analysis	<ul style="list-style-type: none"> Report on financial information and performance to assist with monitoring and decision making Review and revise calculations and estimates in line with the company's performance
Communications	<ul style="list-style-type: none"> Deal effectively with customers and colleagues using sound interpersonal skills and communicating effectively through a range of media, including phone, face to face, email, and internet
Problem Solving	<ul style="list-style-type: none"> Select and use appropriate formulas, techniques and data analysis Make valid recommendations to solve problems
Embracing Change	<ul style="list-style-type: none"> Research and analyse information and identify solutions based on facts Contribute ideas and alternative ways of working
Adding Value	<ul style="list-style-type: none"> Develop and sustain sound business relationships with managers, clients and peers Provide information that is relevant, timely and accurate to enable the decision making process
Ethics and Integrity	<ul style="list-style-type: none"> Demonstrate transparency in all areas of work
Personal Accountability	<ul style="list-style-type: none"> Prioritise workloads and consistently meet deadlines and company objectives
Productivity	<ul style="list-style-type: none"> Demonstrate energy and drive in the achievement of personal and business objectives Work independently on routine tasks and accept more challenging work in order to develop

Evidence 4- Manager email

<p>Cocktails [REDACTED]</p> <p>Emily Roebuck <emily@ginger.com> Monday 27th March 2017 12:35</p> <p>To: Eliana, Ritu</p> <p>Hi Eliana,</p> <p>Due to the popularity of the 2 for £10 cocktails promotion at Ginger I'm thinking of introducing it at The Pub. Could you have a look at last week's data from the till and let me have a breakdown of sales so we can see which are the most popular please?</p> <p>If you could let me have it for the end of the week that would be great. I've copied Ritu into this email as it's not part of your normal remit, so she is aware of what I have asked you to do.</p> <p>Cheers Emily Emily Roebuck Managing Director 01475 123654 emily@ginger.com</p>	<p>Eliana Capote Thursday 30th March 14:38</p> <p>To: Emily, Ritu</p> <p>Hi Emily,</p> <p>I've attached a spread sheet with the most popular cocktails at the top, ranging down to the least popular over a seven-day period. I did notice that there seemed to be a decline in sales on Sundays, however I believe this is because we sell more bottles/glasses of prosecco instead. Maybe we could introduce a separate deal for Sundays? e.g. 10-20% off a bottle?</p> <p>Eliana Eliana Capote Office Accounts Apprentice 01475 123654 eliana@ginger.com</p> <p>Attachments: Cocktail Sales.xlsx</p> <p>Emily Roebuck <emily@ginger.com> Friday 31st March 2017 10:35</p>
<p>To: Eliana, Ritu</p> <p>Hi Eliana,</p> <p>Thank you for the spreadsheet and getting it to me so quickly. We had a chat about it in the manager's meeting this morning and everyone agrees that it's a good idea but Jake's worried that the customer base in The Pub is different to that at Ginger and they are less likely to want cocktails or pay Ginger prices.</p> <p>Therefore, can you please work out the GP margin based on a cost price of £1 per shot that goes into each cocktail? Can you also do a bit of competitor analysis based on the other pubs in the area and find out who offers a cocktail menu please.</p> <p>If you could let me have it asap that would be great.</p> <p>Thank you for the insight about Prosecco I think that's an idea that could work.</p> <p>Thanks Emily Emily Roebuck Managing Director 01475 123654 emily@ginger.com</p>	<p>Eliana Capote Monday 3rd April 14:38</p> <p>To: Emily, Ritu</p> <p>Hi Emily,</p> <p>I've been and spoken to Fraser on the bar to work out the amount of shots per cocktails and based on your £1 per shot guideline I've calculated the GP margins for each one; with the Prosecco based Kir Royale and Rose Bellini being the most profitable even though they only appear to be the ninth and eleventh most popular. The Pomstar Martini still has a 70% GP margin though and is our best seller.</p> <p>I've had a look at the other bars and pubs in Greenfield and three out the five offer a cocktail menu, although they are not as extensive as ours. The Queen's Head offers two premium cocktails for £5 each, South Bar has a limited menu but does offer a 2 for £10 deal on Friday night and The Castle has a happy hour from 5-9 on weekdays where all their cocktails are £5.</p> <p>Hope this is all ok, let me know if there's anything else you would like me to look at.</p> <p>Eliana Capote Office Accounts Apprentice 01475 123654 eliana@ginger.com</p>
<p>Emily Roebuck <emily@ginger.com> Wednesday 05th April 2017 10:47</p> <p>To: Eliana, Ritu</p> <p>This is great Eliana, thank you I really appreciate the work and thought you are putting into this.</p> <p>In light of what you have found out, please can I ask you to have a look at how much we could drop our prices to still stay within a 70% GP margin as that's the company target.</p> <p>I know you've got a busy day today as you'll be dealing with time sheets but if you could let me have this before you finish tomorrow that would be great as it'll be in time for the next Manager's meeting.</p> <p>Cheers Emily Emily Roebuck Managing Director 01475 123654 emily@ginger.com</p>	

Exemplar 5 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Uses systems and processes	<ul style="list-style-type: none"> Achieve and maintain competency in the designated IT software within the business Demonstrate IT proficiency and ability to perform the role using the relevant packages

Evidence 5 - Weekly Expenses Reconciliation

Weekly expenses claim

Inbox x

Monday 31st July 2017 14:53

Eliana Capote

To Ritu Cowell

Dear Ritu,

I've downloaded this week's CSV files from Expensify and re-formatted them into an Excel document. All the receipts have been checked for VAT and I have added a reconciliation as you requested. I hope it's what you wanted?

Please can you approve the account summary tab so I can post the totals in Xero?

Thank you very much,

Eliana

Eliana Capote
Office Accounts Apprentice
01457 123654
gingergreenfield.com

Attachment:
Expenses to 30 July 2017.xlsx

Ritu Cowell Monday 31st July 2017 16:32

To Eliana Capote

Hi Eliana,

Thanks for the email and the expenses spreadsheet. Everything looks fine and yes the reconciliation works the way I had in mind, thank you.

Please go ahead and post the totals onto Xero. Can you make sure they are done by tomorrow.

Kind Regards

Ritu

Ritu Cowell
Finance and HR Manager
01457 123789
gingergreenfield.com

Exemplar 6 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Communications	<ul style="list-style-type: none"> • Handle objections, conflict and difficult messages sensitively and confidentially
Adding Value	<ul style="list-style-type: none"> • Provide information that is relevant, timely and accurate to enable the decision making process

Evidence 6 - Weekly Expenses email

Weekly expenses claim

Inbox x

Monday 23rd January 2017 13:23

Eliana Capote

to Rob, Ritu

Hi Rob,

I've just been working through everyone's business expenses for last week and I noticed that you had put a claim in for a parking fine. I have looked on the HMRC website and confirmed with Ritu that unfortunately this isn't an allowable claim that I would be able to process. I apologise if this creates an awkward situation for you but it is company policy which I have to adhere to.

Please let me know if there are any further problems with this issue.

Thank you,

Eliana

Eliana Capote
Office Accounts Apprentice

01457 123654
gingergreenfield.com

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Exemplar 7 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Analysis	<ul style="list-style-type: none"> Report on financial information and performance to assist with monitoring and decision making Review and revise calculations and estimates in line with the company's performance
Produces Quality and Accurate Information	<ul style="list-style-type: none"> Prepare reconciliations and revisions to financial and performance data
Uses Systems and Processes	<ul style="list-style-type: none"> Achieve and maintain competency in the designated IT software within the business Demonstrate IT proficiency and ability to perform the role using the relevant packages
Problem Solving	<ul style="list-style-type: none"> Select and use appropriate formulas, techniques and data analysis
Embracing Change	<ul style="list-style-type: none"> Research and analyse information and identify solutions based on facts
Adding Value	<ul style="list-style-type: none"> Provide information that is relevant, timely and accurate to enable the decision making process

Evidence 7 - Sales Spreadsheet

Cocktail	Price	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Pomstar Martini	£8.00	4	4	5	19	41	35	26	134
Raspberry Mojito	£7.00	2	4	4	8	18	21	15	72
Mango Iced Tea	£7.50	2	4	6	6	16	18	11	63
Margarita	£7.00	0	3	0	6	8	9	2	28
Passionfruit Crush	£7.00	1	4	0	4	7	10	0	26
Raspberry and Cucumber Crush	£7.00	3	4	4	2	6	4	1	24
Cosmo	£6.50	2	3	0	2	6	6	1	20
Rose Bellini	£7.00	2	0	3	5	3	6	0	19
Espresso Martini	£8.00	2	1	0	2	2	6	5	18
Kir Royale	£7.50	2	0	0	0	10	1	2	15
Zombie	£8.50	0	2	0	0	6	2	1	11
Apple and Elderflower Crush	£7.00	2	0	2	0	4	0	0	8
French Martini	£8.00	0	1	0	0	4	2	0	7
Amarretto Sour	£7.00	0	0	0	0	2	4	0	6
Rhubarb Sour	£7.00	0	1	0	0	2	1	0	4
Old Fashioned	£7.00	0	0	0	0	2	1	0	3
Total		22	31	24	54	137	126	64	458

Cocktail	Selling Price	Cost	Profit	Gross Profit Margin
Kir Royale	£7.50	£1.50	£6.00	80%
Rose Bellini	£7.00	£1.50	£5.50	79%
Pomstar Martini	£8.00	£2.00	£6.00	75%
Espresso Martini	£8.00	£2.00	£6.00	75%
French Martini	£8.00	£2.00	£6.00	75%
Raspberry Mojito	£7.00	£2.00	£5.00	71%
Margarita	£7.00	£2.00	£5.00	71%
Passionfruit Crush	£7.00	£2.00	£5.00	71%
Raspberry and Cucumber Crush	£7.00	£2.00	£5.00	71%
Apple and Elderflower Crush	£7.00	£2.00	£5.00	71%
Amarretto Sour	£7.00	£2.00	£5.00	71%
Rhubarb Sour	£7.00	£2.00	£5.00	71%
Old Fashioned	£7.00	£2.00	£5.00	71%
Cosmo	£6.50	£2.00	£4.50	69%
Zombie	£8.50	£4.00	£4.50	53%
Mango Iced Tea	£7.50	£5.00	£2.50	33%
Total				

Cocktail	Selling Price	Revised Selling Price	Cost	Profit	Revised Profit	Gross Profit Margin	Revised GPM	
Kir Royale	£7.50	£5.50	£1.50	£6.00	£4.00	80%	72.73%	Dropped
Rose Bellini	£7.00	£5.00	£1.50	£5.50	£3.50	79%	70.00%	by £2
Pomstar Martini	£8.00	£6.80	£2.00	£6.00	£4.80	75%	70.59%	
Espresso Martini	£8.00	£6.80	£2.00	£6.00	£4.80	75%	70.59%	Dropped
French Martini	£8.00	£6.80	£2.00	£6.00	£4.80	75%	70.59%	by £1.20
Raspberry Mojito	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	
Margarita	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	
Passionfruit Crush	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	
Raspberry and Cucumber Crush	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	
Apple and Elderflower Crush	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	Dropped
Amarretto Sour	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	by 30p
Rhubarb Sour	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	
Old Fashioned	£7.00	£6.70	£2.00	£5.00	£4.70	71%	70.15%	
Cosmo	£6.50	n/a	£2.00	£4.50		69%		
Zombie	£8.50	n/a	£4.00	£4.50		53%		
Mango Iced Tea	£7.50	n/a	£5.00	£2.50		33%		
Total								

Exemplar 8 – evidence and associated knowledge, skills and behaviours

Knowledge, skills and behaviours	
Analysis	<ul style="list-style-type: none"> Collate and record data on financial information and performance accurately by applying accounting standards and concepts
Produces Quality and Accurate Information	<ul style="list-style-type: none"> Identify and prepare accurate, useful, relevant management information, consistently and timely

Evidence 8 - Expenses 23 January

Timestamp	Merchant	Net	VAT	Amount	MCC	Category	Tag	Comment
23/01/2017 12:00	Gulf	£41.67	£8.33	£50.00	0	Fuel/Mileage		
20/01/2017 12:00	Post Office	£15.60	£0.00	£15.60	0	Postage		
14/01/2017 12:00	Church Carpark	£2.50	£0.50	£3.00	0	Transportation		
15/01/2017 12:00	Pay & Display	£1.10	£0.00	£1.10	0	Transportation		
15/01/2017 12:00	UKPC	£51.50	£0.00	£51.50	0	Transportation		Is this allowable?
23/01/2017 12:00	Ring Go	£6.58	£1.32	£7.90	0	Transportation		
23/01/2017 12:00	Paybyphone	£2.67	£0.53	£3.20	0	Transportation		
		£64.35	£64.35	£64.35				

Merchant	Net	VAT	Amount	MCC	Category	Tag/Comment	Reimbursable	Original Currency	Original Amount	Receipt
Church Carpark	£2.50	£0.50	£3.00	0	Transportation		yes	GBP	7	https://www.expasy.com/web/SecureTransaction?account@businessID=23717131626711&merchant=300
Pay & Display	£1.10	£0.00	£1.10	0	Transportation		yes	GBP	11	https://www.expasy.com/web/SecureTransaction?account@businessID=23717131626711&merchant=130
UKPC	£51.50	£0.00	£51.50	0	Transportation	Is this allowable?	yes	GBP	116	https://www.expasy.com/web/SecureTransaction?account@businessID=23717131626711&merchant=1500
	£55.10	£0.50	£55.60							

The Association of Accounting Technicians

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