

Professional Accounting Technician 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 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 skills and behaviours

Skills and behaviours	
Communication	<ul style="list-style-type: none"> • Understand how to plan business communications • Understand how to communicate verbally in a business environment • Be able to communicate information verbally to the business environment
Leadership	<ul style="list-style-type: none"> • Understand how to evaluate and improve own performance using feedback from others
Planning and prioritisation	<ul style="list-style-type: none"> • Be able to prioritise and plan your work to meet objectives • Be able to manage conflicting pressures and making best use of time and resources
Use of systems and processes	<ul style="list-style-type: none"> • Be able to improve effectiveness through the use of appropriate IT resources
Adaptability	<ul style="list-style-type: none"> • Be able to actively develop your own skills and knowledge, acting on feedback where appropriate
Adding value	<ul style="list-style-type: none"> • Be able to show commitment, independence and multi-tasking abilities • Be able to demonstrate your commitment to continuous learning
Proactivity	<ul style="list-style-type: none"> • Be able to work independently, completing tasks on time, coping with change and preparing fully

Employer testimony

FS Landscapes Limited t: 01604 821843
 Pitsford Road, Chapel Brampton f: 01604 821951
 Northamptonshire NC7 8AE www.fslgrp.co.uk

FSL group

01 November 2016
 Re: David Watkins - Employer Testimony

To Whom It May Concern,

David joined FS Landscapes Limited(TCL) in October 2014, integrating quickly in to my team and alongside an immediate peer who performed the same job role as him. Moving to an industry sector where he had no prior experience, David has developed product/service knowledge through his dealings with the purchase ledger, part of which required resolution of queries with colleagues and external suppliers. Latterly, David has taken a role specialising in the delivery of Playground installations.

He has a clear understanding of how the business provides added value to our customers through knowledge, expertise and professional service. David contributes to this be being part of the supporting administrative function.

At the forefront of his role is meeting the requirements of FSL as both a customer and supplier. David's working relationship with external stakeholders has required negotiation and at times compromise to satisfy the commercial interests of all parties. These interactions have ensured that the company meets deadlines, contractual obligations and growth forecasts.

In the background to his day-to-day duties, David has an appreciation of FSL's organisational structure, enabling him to follow lines of reporting and refer/escalate issues as necessary towards the appropriate conclusions.


As part of a formal annual appraisal, David has participated in self-evaluation and line manager led scoring processes. At times, I think David can be too critical of his own abilities and as such undervalues himself and the role he performs for the business. Weekly 'touchpoint' meetings have provided informal one-to-one sessions in which both David and I can keep each other up-to-date with work, study and social developments.

Working in my team of six, which in turn is part of a relatively 'skeletal' admin function, David has shown appropriate behaviours and taken a lead to meet team and wider office objectives(for example the reduction of outstanding balances of monies held as retention).

He has undertaken training to aid the implementation of a replacement accounting package(Microsoft Dynamics NAV) and has become familiar with several other in-house processes and bespoke software packages. Particularly in the case of NAV, David has found his own way in developing procedures through desktop training. Some of these routines form the basis of the company best practice.

David is an asset to the company and whilst he continues to carefully choose a study path that allows him to compliment his working day, and vice versa, he will hopefully have satisfying career with FSL.

Yours faithfully,



Ryan Johnson
 Finance Manager

Exemplar 2 – evidence and associated skills and behaviours

Skills and behaviours	
Communication	<ul style="list-style-type: none"> • Understand how to plan business communications • Be able to produce written business communications • Understand how to communicate verbally in a business environment • Be able to communicate information verbally in the business environment
Leadership	<ul style="list-style-type: none"> • Understand how to evaluate and improve own performance • Be able to evaluate and improve own performance using feedback from others
Planning and prioritisation	<ul style="list-style-type: none"> • Be able to prioritise and plan your work to meet objectives
Produces quality and accurate information	<ul style="list-style-type: none"> • Be able to check that information you have provided is understood and sufficient
Use of systems and processes	<ul style="list-style-type: none"> • Be able to improve effectiveness through the use of appropriate IT resources
Adding value	<ul style="list-style-type: none"> • Be able to show commitment, independent and multi-tasking abilities • Be able to exceed the expectations of your employer/client • Be able to demonstrate your commitment to continuous learning

Analysis of PowerPoint

Analysis of PowerPoint Communication

I delivered a workshop consisting of a presentation and handout which explored the history, operations and development of ABC Property Group, where I am employed. The purpose was to give the audience a broader understanding of the ABC Property Group and its business operations. In the report I included an outline of the organisational structure, showing the respective departments and how they relate. I described the company's objectives and strategy to discuss what it intends to achieve in the future, and I demonstrated how the organisation's communication is distributed through the various departments.

I then went on to explain each department's role in developing new properties from land acquisition, to the furnishing and acquiring tenants. This was aimed at professionals with an interest in investment and property. Interested clients would also have been ideal to take part so they could understand how their investment is used and returns to the investor are made, along with techniques used to acquire and keep tenants in their properties.

I presented ABC's construction properties and included images of those current and future development plans. This was with intention to draw interest from the audience about the style and the designs that ABC implements. Furthermore, I included a linked table to a spreadsheet which contained the establishment's significant student lettings occupancy rates at various buildings to display how effective these are. I truly believe that these techniques helped engage the audience during the presentation and gave them an insight into how the chain of land acquisition, production and letting is integral to ABC'S success.

I felt confident when preparing for my presentation as I had not only gathered the sufficient information beforehand, but I also practiced and thought of questions that may arise. This also worked as a benefit since I was also able to explore further interesting ways to captivate the audience such as the use of photos, tables and art.

I maintained eye contact throughout with each individual, and my speech delivery was concise and well pronounced to ensure that it was comprehensible. Upon closing my presentation, I gave the audience an opportunity to ask questions. The reactions were very positive and intrigued in more of these topics. My main focus was to keep the audiences' interest and I think the use of various information sources and accurate delivery achieved this.

Upon reflection, I think my PowerPoint was a success although I could have improved it by including other demonstrations such as a video tour of one of the buildings which would have been more interactive. I found it slightly onerous getting the logos to all fit and look presentable, though I managed to resize them in order to be effective.

Exemplar 3 – evidence and associated skills and behaviours

Skills and behaviours	
Communication	<ul style="list-style-type: none"> • Understand how to communicate verbally in a business environment • Be able to communicate information verbally in a business environment
Leadership	<ul style="list-style-type: none"> • Understand how to evaluate and improve own performance
Planning and prioritisation	<ul style="list-style-type: none"> • Be able to prioritise and plan your work to meet objectives
Team working and collaboration	<ul style="list-style-type: none"> • Understand the importance of teams to individual team members and to the team itself • Understand leadership attributes and skills • Be able to contribute effectively to team work • Understand how to manage potential conflicts within a team
Adaptability	<ul style="list-style-type: none"> • Be able to actively develop your own skills and knowledge, acting on feedback where appropriate • Be able to adapt to changing requirements, while maintaining professional standards
Ethics and integrity	<ul style="list-style-type: none"> • Be able to demonstrate the ethical principle of confidentiality • Be able to uphold professional values and standards
Professional scepticism	<ul style="list-style-type: none"> • Be able to question what you see and hear is reasonable or appropriate • Be able to demonstrate an open mind to the possibility that something may be wrong, or not as it seems

Working in teams reflection

AAT Professional Business Skills – Level 4
Working in Teams and Ethics- Lewis Fairnam

When working as part of a team, there are many skills and behaviours which one must undertake to ensure the successful working of the team. One of the main skills required is excellent communication, for the reason that a team needs to ensure that they are communicating effectively to complete all tasks. Understanding individuals' strengths and weaknesses is crucial as this allows you to help when teammates are struggling or know who to ask for advice when unsure.

I have recently begun employment in a new role in charge of a team, and through this I have assessed my own contributions to achieving team goals. This has been demonstrated by using communication skills in order to be able to understand each team member and to recognise their strengths and weaknesses. This has also allowed me to explain to the team why certain tasks and responsibilities have shifted, and adapt to the way that tasks are carried out and by whom. It has also been noticed that the team works more efficiently as the new implemented processes have saved time and increased productivity. Management have stated that they are happier with the improved processes in place and confident that the team will continue to develop.

In order to manage conflicts, you need to firstly assess the situation to decide on how to proceed in the most effective manner. For example a situation arose at work where there was a possible breach of procedure. After approaching HR, I requested that due to the nature of the offence I would first privately discuss this with the member of staff and have it recorded, however wish to not take it any further. I felt that this was a fair warning without compromising as at the same time we were reinforcing company policy.

Once the situation was resolved, we have not brought it up any further and arranged extra training for the employee in question.

This method of dealing with potential conflicts has meant that the team is closer and I have gained the respect from all including this member of staff.

Exemplar 4 – evidence and associated skills and behaviours

Skills and behaviours	
Analysis	<ul style="list-style-type: none"> Understand how to report data that has been researched Be able to analyse and evaluate data
Communications	<ul style="list-style-type: none"> Understand how to communicate verbally in a business environment Be able to communicate information verbally to the business environment
Produce quality and accurate information	<ul style="list-style-type: none"> Be able to accumulate data to help others make decisions Be able to check that information you have provided is understood and sufficient
Use systems and processes	<ul style="list-style-type: none"> Be able to improve effectiveness through the use of appropriate IT resources
Adaptability	<ul style="list-style-type: none"> Be able to actively develop your own skills and knowledge, acting on feedback where appropriate Be able to adapt to changing requirements while maintaining professional standards
Ethics and integrity	<ul style="list-style-type: none"> Be able to demonstrate the ethical principle of confidentiality Be able to uphold professional values and standards
Proactivity	<ul style="list-style-type: none"> Be able to persevere with an enquiry to ensure completeness, all within an ethical framework
Professional scepticism	<ul style="list-style-type: none"> Be able to demonstrate an awareness of regulatory requirements

Using accounting systems

THE INVESTMENT MASTERS

Student Name: Chloe Thompson
 Assessor/Tutor Name: Julian Martin
 Date: 20/07/2017

Chloe was asked to provide evidence of 3 types of documents she has produced in a business Claims environment. To follow is commentary of the 3 documents she selected and how they meet agreed structure, content and accuracy:

- Income and Expenditure account for the clients. These are produced after the annual accounts are produced. They are typed on Microsoft word and the information is generated from the daily transactions of the clients. I produce this information so that we have a summary of their yearly accounts as the organisation produces the annual accounts for these clients.
- Tax Returns — Statutory requirements and so these are done according to regulations. They are produced when the client submits all of the relevant records and are produced in time for submission annually to HMRC. I collate all the necessary information along with my manager to help produce the annual tax returns.
- VAT returns Quarterly VAT returns are produced after the papers are submitted from the clients or agents. I use Microsoft Excel to assist in the compilation of the information for the clients. This again is to comply with statutory requirements and so needs to be done timely to avoid late penalties for the clients.



With all of the above documents Chloe explains that accuracy is key, so using agreed templates and systems is a given, as well as communication clearly. With some documents the use of technical words is expected and understood within the environment but where this is not the case, are is taken to use plain English so not to confuse or mislead the customer. Before any work is finally saved and passed on to others, she diligently checks it for accuracy of content, which includes spelling, punctuation and grammar, as this can cause confusion and lead to customer complaints, as well as wasted time and money putting wrongs right.

Due to rules surrounding confidentiality, I was unable to attach samples of the 3 documents:

- Income and Expenditure account for the clients
- Tax Returns
- VAT returns

But I can confirm that they supported Chloe's claim to competence in communicating in writing. Evidence seen can be located in the workplace, on Chloe's system.

Apprenticeships

Assessor:  Date: 20/07/2017
 Student Signature:  Date: July 20, 2017

DO: Direct Observation. WT: Witness Testimony. PE: Product Evidence. QA: Questioning and Answers.
 PS: Personal Statement. DI: Discussions. RA: Reflective Account. O T: Other.

Exemplar 5 – evidence and associated skills and behaviours

Skills and behaviours	
Analysis	<ul style="list-style-type: none"> Understand how to report data that has been researched
Communications	<ul style="list-style-type: none"> Understand how to communicate verbally in a business environment Be able to produce written business communications Be able to communicate information verbally to the business environment
Leadership	<ul style="list-style-type: none"> Understand how to evaluate and improve own performance Be able to evaluate and improve own performance using feedback from others
Produce quality and accurate information	<ul style="list-style-type: none"> Be able to accumulate data to help others make decisions Be able to check that information you have produced is understood and sufficient
Use systems and processes	<ul style="list-style-type: none"> Be able to improve effectiveness through the use of appropriate IT resources
Adaptability	<ul style="list-style-type: none"> Be able to actively develop your own skills and knowledge, acting on feedback where appropriate
Adding value	<ul style="list-style-type: none"> Be able to demonstrate your commitment to continuous learning

Personal statement of presentation

I used a range of information within my presentation such as short paragraphs of text with high detail, to give the audience key facts about what I was going to explain on each slide. I used a table of clear information which demonstrated the growth of ANS, discussing the company's strategies for the next few years. Animation was also used throughout my presentation, which kept the audience engaged by emphasising the key information I was explaining. If I was to change anything on my presentation, I would be to use more images, as this gives the audience a better understanding of what you are describing or explaining.


Some things to consider when preparing a presentation are the objectives and who your audience is, since this is key. When you have chosen your aims, you must ensure these are all answered within the presentation and you have researched or gathered enough information for the topic to meet your objectives. It is also good to give an overview/summary which gives the audience a reminder what knowledge/information they have gained from your talk. It would be useful to understand and learn the content of what you are discussing, so you appear confident and professional, as well as have a good understanding of the topic.


I checked through my presentation in a first instance, to ensure it was visually appealing and I read through it numerous times. I ran through this with colleagues to see if there was any room for improvement in any areas, and felt this was the best way to get honest opinions.

The feedback I received from my assessor was positive and I was so happy my presentation went well. It included some room for improvement, however overall they enjoyed it and managed to learn something new from what I discussed. I also felt the audience reacted well as they were interested in asking further questions at the end.

The benefits of encouraging and accepting feedback is it can be motivating, or even taken as constructive criticism. The feedback I received in the workshop was helpful, for example it was suggested that some of the wording I used was specific to work and needed additional explanation. The positive feedback was that I kept good contact with the audience and the presentation with informative, this encouraged me to use these skills in future. Through this I can also improve my own performance at work to surpass my limitations, achieve personal goals, increase self-motivation and to exceed my performance. Once I have completed a task, I am able to start learning other things, so roles and responsibilities will increase.

Every task must be performed to the highest standards and using the best method. Organisations constantly look for people who are dynamic to learn new things whilst accepting challenges, along with willing to adapt to changes. I always strive for new or improved ways of doing my work, so that the end result is good. I explore these new ways of working with my colleagues and managers by accepting feedback, and then sharing them across teams so they can benefit from them too.

Name: Gianna Finchley
 Signature: 

Manager: Leah Nova
 Signature: 

Exemplar 6 – evidence and associated skills and behaviours

Skills and behaviours	
Communications	<ul style="list-style-type: none"> • Be able to apprentice the point at which assistance is required
Leadership	<ul style="list-style-type: none"> • Understand how to evaluate and improve own performance • Be able to evaluate and improve own performance using feedback from others
Adaptability	<ul style="list-style-type: none"> • Be able to actively develop your own skills and knowledge, acting on feedback where appropriate
Proactivity	<ul style="list-style-type: none"> • Be able to persevere with an enquiry to ensure completeness, all within an ethical framework • Be able to work independently, completing tasks on time coping with change and preparing fully
Adding value	<ul style="list-style-type: none"> • Be able to show commitment, independence and multi-tasking abilities • Be able to demonstrate your commitment to continuous learning

Witness statement of presentation

SCULPTA

Technologies

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 Lancashire
 PR5 7AK

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Witness Statement — Evaluate and Improve Own Performance in a Business Environment

- Jordan always analyses his work and understands benefits of continuously improving his work.
- Jordan understands the importance of encouraging and accepting feedback from others. This has been an important role in his development.
- Jordan is constantly challenged to analyse his own work, as his role is to always develop the company's systems and policies within finance.
- By constantly analysing his own work, he promotes the idea of possible improvements.
- Jordan understands that constantly learning and developing can boost his career aspirations, as the more experience he has of different things, the more situations he will be able to handle going forward.
- Over the last year that Jordan has been at Sculpta Technologies, we have discussed his career aspirations going forward, and the progression opportunities we offer. He has been enrolled on to the AAT course as of March 2016. He knows that this will benefit his career.
- At Sculpta Technologies, we have a scorecard, which is reviewed every 6 months. This consists of set targets, in which the employee achieves a Red, Yellow or Green. Jordan has been set targets to be reviewed in October 2017.
- Jordan always strives to develop and improve his skills, and ensures he always takes any opportunity to develop with both hands.

J. Jovick
 Finance Manager
 31/08/17

Sculpta Technologies Limited
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Exemplar 7 – evidence and associated skills and behaviours

Skills and behaviours	
Analysis	<ul style="list-style-type: none"> Understand how to report data that has been researched
Produce quality and accurate information	<ul style="list-style-type: none"> Be able to accumulate data to help others make decisions Be able to check that information you have provided is understood and sufficient
Ethics and integrity	<ul style="list-style-type: none"> Be able to demonstrate the ethical principle of confidentiality Be able to demonstrate an awareness and understanding of social and environmental responsibility Be able to uphold professional values and standards
Proactivity	<ul style="list-style-type: none"> Be able to persevere with an enquiry to ensure completeness, all within an ethical framework
Professional scepticism	<ul style="list-style-type: none"> Be able to demonstrate an awareness of regulatory requirements Be able to question what you see and hear is reasonable or appropriate

Behaving ethically

Behaving Ethically.docx

The responsibilities, along with both clients and my employer are set out in the engagement letter. These have to be created and signed for every possible 'engagement', before any work can be done for a client. Even when, for example, we have been preparing a client's tax returns for 10 years and have always had an engagement letter set in place to do so, if the client suddenly wanted us to also prepare accounts for them, we would then have to get a new accounts engagement letter drafted and signed before we could undertake that work.

Engagement letters are legally binding, and therefore we need to make sure that they are drafted correctly to avoid the possibility of litigation. If we were to not act in accordance with the engagement letter, the client could sue us for gross negligence.

Our main responsibility is to make sure that the accounts are prepared correctly and in accordance with the correct legislation. We try avoid situations where if the practises of the client are disagreed upon, we can refuse to prepare an unqualified audit report. We have to make sure that, as far as we know, the accounts are produced correctly, valid and are free from error, which demonstrates that we are act ethically. It would be easy for us to put less care and attention with accounts that are not due to be audited, and therefore save ourselves time and money. We cannot do this though, because acting ethically means that we have to take absolute care over all work we do, and do our utmost to ensure that all information given to us by clients is correct by using professional judgement and professional scepticism at all times. The accounts that we prepare for a client are not always used solely by them, they could even be shown to the bank in the case of that client applying for a business loan. This would mean that if we did not act ethically in preparing the accounts, we would not only be affecting the client, but also anyone that read the accounts, e.g. the bank.

Name: Sofia Miller

Date: 21/09/2017

Signed:



Manager: Andrew Knighton

Exemplar 8 – evidence and associated skills and behaviours

Skills and behaviours	
Analysis	<ul style="list-style-type: none"> • Understand how to report data that has been researched
Communication	<ul style="list-style-type: none"> • Be able to produce written business communications • Understand how to communicate verbally in a business environment • Be able to communicate information verbally to the business environment
Leadership	<ul style="list-style-type: none"> • Understand how to evaluate and improve own performance • Be able to evaluate and improve own performance using feedback from others
Use systems and processes	<ul style="list-style-type: none"> • Be able to improve effectiveness through the use of appropriate IT resources
Adaptability	<ul style="list-style-type: none"> • Be able to actively develop your own skills and knowledge, acting on feedback where appropriate

Using communication effectively

Carlo was asked to put together a presentation on Commercial awareness; this activity was cross-referenced from units 5 and 6 into unit 8 and vice versa. I confirm that the work submitted for this unit is authentic, created to the standard agreed .

Carlo was able to select the right slide formats; including master slides, insert images that were fit for purpose, video and sound. The presentation was designed to be delivered in a 20 minute time slot which was met, both in the practice run through and the actual delivery. There were not any infringements related to copyright or confidentiality, which was imperative and all information was current and up to date.

Once a draft was put together, Carlo checked spelling, grammar and punctuation, the positioning of all images and text, checked alignments and clarity of contents within the slides. Good practice techniques were observed in formatting the slides and the presentation as a whole. Errors amended, the final presentation was saved to a USB and pupil shared drive for back up and ease of access.

To ensure that the presentation was fit for purpose, Carlo took on board all the needs of the audience to develop the presentation and integrated transitions and animations that were suitable.

Handouts were provided to support the audience following the slideshow on the IWB.

The equipment was checked prior to the presentation and again on the day. There are always delays in getting the IWB up and running and these were both anticipated and counteracted by using the handouts to begin with.

Nice, positive body language was adopted throughout the presentation, strong introduction to kick off the presentation, pauses to reflect and summarise key points were employed sophisticatedly and soberly. An appropriate tone was employed; however, there were periods where Carlo could have spoken more slowly, especially for those less familiar with the subject matter. It was great to see that Carlo was engaging with the audience and gave opportunities to ask questions within the main body of the presentation, when he noticed body language; the need for further information or clarity; perceived confused looks, etc. These were effectively handled.

At the end of the presentation, Carlo took Q&A and listened and responded positively to these. The time was well managed and the overall feedback was good; very informative and supported the aim. He performed a self-evaluation and determined that next time he would speak slower to ensure audience received all information so that he didn't have to repeat key points.

Manager: Laura Jeffries

Date: 14.7.17

Exemplar 9 – evidence and associated skills and behaviours

Skills and behaviours	
Analysis	<ul style="list-style-type: none"> Understand how to organise and evaluate data that has been researched Understand how to report data that has been researched Be able to analyse and evaluate data
Communication	<ul style="list-style-type: none"> Be able to produce written business communications
Produce quality and accurate information	<ul style="list-style-type: none"> Be able to improve effectiveness through the use of appropriate IT resources
Adaptability	<ul style="list-style-type: none"> Be able to actively develop your own skills and knowledge, acting on feedback where appropriate
Proactivity	<ul style="list-style-type: none"> Be able to persevere with an enquiry to ensure completeness, all within an ethical framework

Spreadsheet analysis

Report of financial performance			
Performance indicator 1 – business indexes			
	As per last year I reviewed what we had billed. I then looked at this years accounts and reviewed what we estimated the workload to be. Once this was completed, I estimated a cost based on recommended timings. Half way through the project we reassessed when the company decided they may sell and needed evaluations. We proceeded by increasing our accrual to include this in the accounts. It is a good way of maintaining costs and making sure we are up to date with client workloads, how long the project will take and how much we estimate will be chargeable time.		
Performance indicator 2 – satisfaction metrics			
	In using this performance indicator when we send abbreviated accounts over to our client, it is then we can see how they feel about the costing. If the client is happy with the accounts then we can set out an interim bill for them. I then discuss the total costs plus VAT to further see if our client is satisfied or if we should adjust the accrual to reflect our actual billing decisions. We also have margins of profitability which we don't want to dip below and make sure we are hitting target. By using this performance indicator, it gives us feedback from our main source to see their input on the costs.		
	As a whole the project has proven profitable which is a positive. It has also taken less time than normal due to learning curves and my experience of doing the accounts the previous year. Therefore not only has the project and client been successful in costing and satisfaction, I have also progressed in my knowledge with the clients, company and accounts. I think I have excelled in the structure of completing this project whilst making notes and queries to report back on anything that needed questioning. Looking at the costs, it is not only we who have profited, but the client's accounts are profitable and so the customer is overall happy with the result.		
C920			
Year Ended 5th April 2016			
Accountancy			
		NET	Analysis
	2015 Accrual	1270	
	2016 Accrual	2100	Based on the budgeted cost of 2100 net; the profitable figure is 375. However when I look at last year's accrual below compared to this year's accrual there is an increase in chargeable work by 830. The reason being so is the company were planning on selling up. Therefore, extra valuation had to be completed on the land which would have to be included in the accounts.
	Actual Cost		
	-interim fee note	850	
	-final fee note	875	
	Profit/(Loss)	375	
	Previous year budget	1270	
	Current year budget	2100	
	(Increase)/Decrease	-830	

The Association of Accounting Technicians

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