

# AAT Access Award in Bookkeeping

## Sample assessment and mark scheme

Assessment book

Qualification number: 603/1308/0  
Qualification Specification: AAT Access Award in Bookkeeping  
Version 1.1 published 14 June 2017

## Notes for students

This sample assessment is designed to demonstrate as many of the possible question types you may find in a live assessment. It is not designed to be used on its own to determine whether you are ready for a live assessment.

## Assessment information

You have **1 hour and 30 minutes** to complete this sample assessment.

This assessment contains **8 tasks** and you should attempt to complete **every** task.

Each task is independent. You will not need to refer to your answers to previous tasks.

Read every task carefully to make sure you understand what is required.

Where the date is relevant, it is given in the task data.

Enter numbers to two decimal places **unless** task instructions state otherwise.

Mathematical rounding should be applied where appropriate, except when otherwise stated in the task instruction.

Both minus signs and brackets can be used to indicate negative numbers **unless** task instructions state otherwise.

You must use a full stop to indicate a decimal point. For example, write 100.57 **not** 100,57 or 10057.

You may use a comma to indicate a number in the thousands, but you don't have to do so. For example, 10000 and 10,000 are both acceptable.

Other symbols are not compatible with the computer marked system.

The VAT rate is 20%.

# AAT Access Award in Bookkeeping

## Access to Bookkeeping – SAMS – Assessment book

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### Task 1 (7 marks)

(a) Complete the following sentences.

(2 marks)

		✓	
A bookkeeper is responsible for...	sending out the bank statements		...of an organisation.
	entering financial data into records		

		✓
Information can be kept confidential by....	always giving more than one person access to the records.	
	keeping documents in a locked filing cabinet.	

(b) Show whether each of the following statements is true or false.

(2 marks)

The purpose of using a password is...	True	False
...to prove that a document has been authorised.		
...to prevent unauthorised people from looking at information.		

(c) Complete the following sentence.

(1 mark)

		✓
A bookkeeping error can result in...	paying a supplier twice for one invoice.	
	faulty goods being sent to a customer.	

A bookkeeper issued a sales invoice to a customer. The total was understated by £100.

(d) What effects might this understatement have on the business?

(2 marks)

		✓
This could result in the customer making an...	underpayment.	
	overpayment.	

		✓	
The understatement...	could		...affect the recorded profit of the business.
	could not		

# AAT Access Award in Bookkeeping

## Access to Bookkeeping – SAMS – Assessment book

### Task 2 (11 marks)

(a) Identify the terms described for the business ABC Trading. Choose from the list below. (2 marks)

Description	Term
A transaction to purchase goods when payment is made immediately	
A sum of money owed to ABC Trading by a customer	

Terms:

Cash sale	Cash purchase	Credit sale	Credit purchase	Trade receivable	Trade payable
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(b) Link the boxes to show the purpose of the following documents. (3 marks)

Document	Purpose
Goods returned note	To provide the details of a payment to a supplier
Remittance advice	To give a supplier details of items to be credited
Sales invoice	To request payment for goods supplied to a customer

(c) Complete the following sentence to describe an asset. (1 mark)

		✓
An asset is something that an organisation...	owes.	
	owns.	

(d) Complete the following sentences. (2 marks)

		✓
Wages are an example of...	a liability.	
	an expense.	

		✓
Cash in hand is an example of...	an asset.	
	income.	

(e) Show whether the following statement is true or false. (1 mark)

	True	False
If income is greater than expenses, an organisation has made a loss.		

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

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A business makes a BACS payment for wages.

**(f) Complete the following sentences to show the effects of this transaction.**

(2 marks)

		✓	
It will...	increase		...the amount the business has in its bank account.
	decrease		

		✓	
It will...	increase		...the amount the business records as wages.
	decrease		

# AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

## Task 3 (11 marks)

You work for ABC Trading. You have the following quotation for your customer, Hampton Trading.

ABC Trading 5 East Side Trading Estate Middletown Dempshire DM33 5AR				
<b>Quotation</b>				
<b>Date</b>	09/01/20XX			
<b>Name</b>	Hampton Trading			
<b>Address</b>	49 Barley Court Timplake Lanshire LN4 1RR			
<b>Product code</b>	<b>Description</b>	<b>Unit price (£)</b>	<b>Quantity</b>	<b>Total net (£)</b>
LB1	Labour	18.50	8	148.00
MT4	Paving	25.00	30	750.00
This quotation is valid for 30 days. VAT at 20% will be added at the time of invoicing.				

It is now 31 January 20XX and you need to raise the invoice today. The last sales invoice number in the daybook is 2328.

**Complete the sales invoice from the information you have. Insert options from the available lists and enter figures.** (11 marks)

ABC Trading 5 East Side Trading Estate Middletown Dempshire DM33 5AR				
<b>Invoice</b>				
<b>Invoice number</b>	(1 mark)	<b>VAT number</b>	124 568 50	
<b>Date</b>	(1 mark)			
<b>Name</b>	(1 mark)			
<b>Address</b>	(1 mark)			
<b>Description</b>	<b>Unit price (£)</b>	<b>Quantity</b>	<b>Total (£)</b>	
LB1 Labour	18.50	8	148.00	
(1 mark)	(1 mark)	(1 mark)	(1 mark)	
Total excluding VAT			(1 mark)	
VAT at 20%			(1 mark)	
Total including VAT			(1 mark)	

**Invoice numbers:**

2328  
2329  
3101XX

**Dates:**

09/01/20XX  
31/01/20XX  
07/02/20XX

**Names:**

Hampton Trading  
ABC Trading

**Descriptions:**

MT4 Paving  
MT7 Paving  
LB1 Labour

**Addresses:**

49 Barley Court Timplake Lanshire LN4 1RR	5 East Side Trading Estate Middletown Dempshire DM33 5AR
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# AAT Access Award in Bookkeeping

## Access to Bookkeeping – SAMS – Assessment book

### Task 4 (7 marks)

You work for ABC Trading. You have a goods returned note and a purchases credit note.

- (a) Check the purchases credit note against the goods returned note. Show your results by inserting a tick (if there is no error) or cross (if there is an error) where indicated on the credit note. (6 marks)

ABC Trading 5 East Side Trading Estate Middletown Dempshire DM33 5AR			
<b>Goods returned note</b>			
<b>Date</b>	18/01/20XX		
<b>Supplier name</b>	RD Windows 81 Farm Terrace Apstown Dempshire DM5 1BB		
<b>Description</b>	<b>Reason for return</b>	<b>Unit price (£)</b>	<b>Quantity</b>
Glass	Broken	250.00	1
Handles	Scratched	12.50	3

RD Windows 81 Farm Terrace Apstown Dempshire DM5 1BB							
<b>Credit note</b>							
<b>Number</b>	323235			<b>VAT number</b>	855 469 10		
<b>Date</b>	30/01/20XX						
<b>Customer name</b>	ABC Trading						
<b>Address</b>	5 East Side Trading Estate Middletown Dempshire DM33 5AR						
	<b>Description</b>	<b>Unit price (£)</b>	<b>Quantity</b>	<b>Total (£)</b>			
			✓ / ✗		✓ / ✗		✓ / ✗
	Glass	250.00	(1 mark)	1	(1 mark)	250.00	(1 mark)
	Handles	12.50	(1 mark)	3	(1 mark)	12.50	(1 mark)
	Total excluding VAT					262.50	
	VAT at 20%					52.50	
	Total including VAT					315.00	

- (b) Complete the following sentence. (1 mark)

		✓
Based on the information I have, I will...	accept the credit note.	
	refer the credit note to my supervisor.	



## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

### Task 5 (12 marks)

You are working on the bookkeeping records for ABC Trading for the month of February.

You have the following invoice from a credit supplier.

Staff Solutions 18 High Street Dempshire DM1 1PT				
<b>Invoice</b>				
<b>Invoice number</b>	89656	<b>VAT number</b>	741 895 19	
<b>Date</b>	23/02/XX			
<b>Name</b>	ABC Trading			
<b>Address</b>	5 East Side Trading Estate Middletown Dempshire DM33 5AR			
	<b>Description</b>			<b>£</b>
	Recruitment fee			850.00
	VAT at 20%			170.00
	Total including VAT			1,020.00

You are asked to enter these details into the accounting records.

- (a) Show which daybook you will use by selecting the title for the daybook below. (1 mark)
- (b) Enter the missing details of the invoice into the daybook. (3 marks)
- (c) Total the columns, and check your work by cross casting. (3 marks)

<b>Title (1 mark)</b>		✓			
Purchases daybook					
Sales daybook					
<b>Date</b>	<b>Details</b>	<b>Invoice number</b>	<b>Total (£)</b>	<b>VAT (£)</b>	<b>Net (£)</b>
19/02/XX	MNM Bricks	56585	480.00	80.00	400.00
20/02/XX	Artemis	232	169.20	28.20	141.00
23/02/XX	Staff Solutions	(1 mark)	1,020.00	(1 mark)	(1 mark)
<b>Totals</b>			(1 mark)	(1 mark)	(1 mark)

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

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Your business recently started trading with a new customer.

The following shows all their trading activity in February.

Document type	Total amount (£)
Invoice	41.00
Invoice	142.00
Credit note	13.00
Remittance advice	28.00
Invoice	84.00

**(d) Complete the following table to calculate how much is owed by the customer at the end of the month. Do not use brackets or minus signs in your answer.** (4 marks)

		£
Total of invoices		(1 mark)
Credit note	Add / Deduct	(1 mark)
Remittance advice	Add / Deduct	(1 mark)
<b>Amount owing at the end of February</b>		(1 mark)

**(e) Should a business record the balance owing from a customer as an asset or a liability?** (1 mark)

	✓
Asset	
Liability	

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

### Task 6 (15 marks)

You are working on the payments side of a cash book. There are four bank payments to record.

#### Cash purchases listing

Date	Paid to	Details	Net (£)	VAT (£)	Total (£)
16/03/XX	Fratton	Repairs	150.00	30.00	180.00
18/03/XX	Post Office	Postage	10.00	0.00	10.00

#### Payments to trade payables

Date	Supplier	£
21/03/XX	Bartlett	48.00
21/03/XX	Langdon	138.00

Complete the payments side of the cash book shown below.

Use the options provided for the details column, and enter figures to complete each column.

Total each column and check your work by cross casting.

(15 marks)

#### Cash book extract – payments side

Date	Details	Bank (£)	VAT (£)	Trade payables (£)	Repairs (£)	Postage (£)
16/03/XX	Fratton	180.00				
18/03/XX	Post Office	(1 mark)				
21/03/XX	(1 mark)	(1 mark)				
21/03/XX	(1 mark)	(1 mark)				
<b>Totals</b>		(1 mark)	(1 mark)	(1 mark)	(1 mark)	(1 mark)

(2 marks)

(1 mark)

(1 mark)

(1 mark)

#### Details:

Bartlett  
Langdon  
Fratton  
Post Office

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

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### Task 7 (8 marks)

You are working on the receipts side of a cash book. In this task, you may ignore VAT.

The following cash sales were counted and put into the safe.

Date	Details	Total (£)
16/03/XX	Cash sales	16.00

The following amounts were received from credit customers:

Date	Customer	Payment type	Total (£)
15/03/XX	Luzowska	Cheque	72.00
18/03/XX	Goldman	Faster Payment	156.00

Complete the receipts side of the cash book shown below.

Use the options provided for the details column, and enter figures to complete each column.

Total each column and check your work by cross casting.

(8 marks)

Cash book extract – receipts side

Details	Bank (£)	Cash (£)	Trade receivables (£)	Cash sales (£)
Luzowska	72.00		72.00	
				16.00
<b>Totals</b>	(1 mark)	(1 mark)	(1 mark)	16.00

(2 marks)

(3 marks)

**Details:**

Cash sale  
Goldman  
Luzowska

# AAT Access Award in Bookkeeping

## Access to Bookkeeping – SAMS – Assessment book

### Task 8 (9 marks)

You have the following information about cash in hand.

Date 20XX	Details	Amount (£)
31 March	Amount counted at the end of the day	250.00
1 April	Cash sales	325.00
2 April	Cash sales	360.00
3 April	Window cleaner paid	30.00
3 April	Cash sales	295.00
4 April	Wages paid	1,015.00

- (a) Complete the table to calculate the closing amount of cash in hand on 4 April. Do not use brackets or minus signs in your answer. (3 marks)

Cash in hand	£
Opening amount on 1 April 20XX	250.00
Total receipts	(1 mark)
Total payments	(1 mark)
Closing amount on 4 April 20XX	(1 mark)

You have the following extract from the business bank statement.

#### Extract from bank statement

Date 20XX	Details	Paid out (£)	Paid in (£)	Balance (£)
1 April	Balance			443.00
5 April	Cheque 01137	52.00		391.00
5 April	Counter credit		116.00	507.00
10 April	Faster Payment	93.00		414.00
12 April	Bank charges	8.00		406.00
18 April	Cheque 01138	44.00		362.00
20 April	Faster Payment		105.00	467.00

- (b) What is the closing balance on the bank statement on 5 April? (1 mark)

£
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## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Assessment book

You also have an extract from the cash book for April covering the same period of time.

### Cash book

Receipts				Payments			
Date 20XX	Reference	Details	Bank (£)	Date 20XX	Reference	Details	Bank (£)
3 April		Trade receivables	116.00	1 April	01137	Drey	52.00
20 April	Brooks	Faster Payment	105.00	10 April	Faster Payment	Marsh	93.00
				14 April	01138	Ghosh	44.00
				20 April	01139	Moore & Co	64.00

(c) Compare the extracts from the bank statement and the cash book, and complete the following sentences. (5 marks)

		✓ (1 mark)		
The item that is missing from the bank statement is...	a cheque		...for an amount of:	£ <span style="float: right;">(1 mark)</span>
	a counter credit			
	a Faster Payment			
	bank charges			

		✓ (1 mark)		
The item that is missing from the cash book is...	a cheque		...dated:	<span style="float: right;">(1 mark)</span>
	a counter credit			
	a Faster Payment			
	bank charges			

		✓ (1 mark)		
This missing item will need to go on the...	receipts		...side of the cash book.	
	payments			

# AAT Access Award in Bookkeeping

## Sample assessment and mark scheme

Model answers and mark scheme

Qualification number: 603/1308/0  
Qualification Specification: AAT Access Award in Bookkeeping  
Version 1.1 published 14 June 2017

## Notes for tutors

### Marking guidance

Correct answers are shown in **red text**.

Individual marks for each correct answer are shown in red text superscript.

CF = Correct Figure. The candidate will only receive the mark(s) for the answer as it is shown here.

OF = Own Figure. The candidate can receive the mark(s) for an answer where the calculation has been performed correctly, but which might incorporate errors from earlier parts of the question.

### Task 1 (7 marks)

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## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

**(a) Complete the following sentences.**

(2 marks)

		✓	
A bookkeeper is responsible for...	sending out the bank statements		...of an organisation.
	entering financial data into records	✓ 1	
		✓	
Information can be kept confidential by....	always giving more than one person access to the records.		
	keeping documents in a locked filing cabinet.	✓ 1	

**(b) Show whether each of the following statements is true or false.**

(2 marks)

The purpose of using a password is...	True	False
...to prove that a document has been authorised.		✓ 1
...to prevent unauthorised people from looking at information.	✓ 1	

**(c) Complete the following sentence.**

(1 mark)

		✓
A bookkeeping error can result in...	paying a supplier twice for one invoice.	✓ 1
	faulty goods being sent to a customer.	

A bookkeeper issued a sales invoice to a customer. The total was understated by £100.

**(d) What effects might this understatement have on the business?**

(2 marks)

		✓	
This could result in the customer making an...	underpayment.	✓ 1	
	overpayment.		
		✓	
The understatement...	could	✓ 1	...affect the recorded profit of the business.
	could not		

# AAT Access Award in Bookkeeping

## Access to Bookkeeping – SAMS – Mark scheme

### Task 2 (11 marks)

(a) Identify the terms described for the business ABC Trading. Choose from the list below. (2 marks)

Description	Term
A transaction to purchase goods when payment is made immediately	Cash purchase <sup>1</sup>
A sum of money owed to ABC Trading by a customer	Trade receivable <sup>1</sup>

Terms:

Cash sale	Cash purchase	Credit sale	Credit purchase	Trade receivable	Trade payable
-----------	---------------	-------------	-----------------	------------------	---------------

(b) Link the boxes to show the purpose of the following documents. (3 marks)

Document	Purpose
Goods returned note	To provide the details of a payment to a supplier <sup>1</sup>
Remittance advice	To give a supplier details of items to be credited <sup>1</sup>
Sales invoice	To request payment for goods supplied to a customer <sup>1</sup>

(c) Complete the following sentence to describe an asset. (1 mark)

		✓
An asset is something an organisation...	owes.	
	owns.	✓ <sup>1</sup>

(d) Complete the following sentences. (2 marks)

		✓
Wages are an example of...	a liability	
	an expense.	✓ <sup>1</sup>

		✓
Cash in hand is an example of...	an asset.	✓ <sup>1</sup>
	income.	

(e) Show whether the following statement is true or false. (1 mark)

	True	False
If income is greater than expenses an organisation has made a loss.		✓ <sup>1</sup>

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

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A business makes a BACS payment for wages.

**(f) Complete the following sentences to show the effects of this transaction.**

(2 marks)

		✓	
It will...	increase		...the amount the business has in its bank account.
	decrease	✓ 1	

		✓	
It will...	increase	✓ 1	...the amount the business records as wages.
	decrease		

# AAT Access Award in Bookkeeping

## Access to Bookkeeping – SAMS – Mark scheme

### Task 3 (11 marks)

You work for ABC Trading. You have the following quotation for your customer, Hampton Trading.

ABC Trading 5 East Side Trading Estate Middletown Dempshire DM33 5AR				
<b>Quotation</b>				
<b>Date</b>	09/01/20XX			
<b>Name</b>	Hampton Trading			
<b>Address</b>	49 Barley Court Timplake Lenshire LN4 1RR			
<b>Product code</b>	<b>Description</b>	<b>Unit price (£)</b>	<b>Quantity</b>	<b>Total net (£)</b>
LB1	Labour	18.50	8	148.00
MT4	Paving	25.00	30	750.00
This quotation is valid for 30 days. VAT at 20% will be added at the time of invoicing.				

It is now 31 January 20XX and you need to raise the invoice today. The last sales invoice number in the daybook is 2328.

**Complete the sales invoice from the information you have. Insert options from the available lists and enter figures.** (11 marks)

ABC Trading 5 East Side Trading Estate Middletown Dempshire DM33 5AR				
<b>Invoice</b>				
<b>Invoice number</b>	2329 <sup>1</sup>	<b>VAT number</b>	124 568 50	
<b>Date</b>	31/01/20XX <sup>1</sup>			
<b>Name</b>	Hampton Trading <sup>1</sup>			
<b>Address</b>	49 Barley Court Timplake Lenshire LN4 1RR <sup>1</sup>			
<b>Description</b>	<b>Unit price (£)</b>	<b>Quantity</b>	<b>Total (£)</b>	
LB1 Labour	18.50	8	148.00	
MT4 Paving <sup>1</sup>	25.00 <sup>1</sup>	30 <sup>1</sup>	750.00 <sup>1</sup> (OF/CF)	
Total excluding VAT			898.00 <sup>1</sup> (OF/CF)	
VAT at 20%			179.60 <sup>1</sup> (OF/CF)	
Total including VAT			1,077.60 <sup>1</sup> (OF/CF)	

**Invoice numbers:**  
2328  
2329  
3101XX

**Dates:**  
09/01/20XX  
31/01/20XX  
07/02/20XX

**Names:**  
Hampton Trading  
ABC Trading

**Descriptions:**  
MT4 Paving  
MT7 Paving  
LB1 Labour

**Addresses:**

49 Barley Court	5 East Side Trading Estate
Timplake	Middletown
Lenshire	Dempshire
LN4 1RR	DM33 5AR

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

### Task 4 (7 marks)

You work for ABC Trading. You have a goods returned note and a purchases credit note.

- (a) Check the purchases credit note against the goods returned note. Show your results by inserting a tick (if there is no error) or cross (if there is an error) where indicated on the credit note. (6 marks)

ABC Trading 5 East Side Trading Estate Middletown Dempshire DM33 5AR			
<b>Goods returned note</b>			
<b>Date</b>	18/01/20XX		
<b>Supplier name</b>	RD Windows 81 Farm Terrace Apstown Dempshire DM5 1BB		
<b>Description</b>	<b>Reason for return</b>	<b>Unit price (£)</b>	<b>Quantity</b>
Glass	Broken	250.00	1
Handles	Scratched	12.50	3

RD Windows 81 Farm Terrace Apstown Dempshire DM5 1BB							
<b>Credit note</b>							
<b>Number</b>	323235			<b>VAT number</b>	855 469 10		
<b>Date</b>	30/01/20XX						
<b>Customer name</b>	ABC Trading						
<b>Address</b>	5 East Side Trading Estate Middletown Dempshire DM33 5AR						
	<b>Description</b>	<b>Unit price (£)</b>	<b>✓ / ✗</b>	<b>Quantity (£)</b>	<b>✓ / ✗</b>	<b>Total (£)</b>	<b>✓ / ✗</b>
	Glass	250.00	✓ 1	1	✓ 1	250.00	✓ 1
	Handles	12.50	✓ 1	3	✓ 1	12.50	✗ 1
	Total excluding VAT					262.50	
	VAT at 20%					52.50	
	Total including VAT					315.00	

- (b) Complete the following sentence. (1 mark)

		✓
Based on the information I have, I will...	accept the credit note.	
	refer the credit note to my supervisor.	✓ 1

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

### Task 5 (12 marks)

You are working on the bookkeeping records for ABC Trading for the month of February.

You have the following invoice from a credit supplier.

Staff Solutions 18 High Street Dempshire DM1 1PT				
<b>Invoice</b>				
<b>Invoice number</b>	89656	<b>VAT number</b>	741 895 19	
<b>Date</b>	23/02/XX			
<b>Name</b>	ABC Trading			
<b>Address</b>	5 East Side Trading Estate Middletown Dempshire DM33 5AR			
	<b>Description</b>			<b>£</b>
	Recruitment fee			850.00
	VAT at 20%			170.00
	Total including VAT			1,020.00

You are asked to enter these details into the accounting records.

- (a) Show which daybook you will use by selecting the title for the daybook below. (1 mark)
- (b) Enter the missing details of the invoice into the daybook. (3 marks)
- (c) Total the columns, and check your work by cross casting. (3 marks)

<b>Title</b>		✓
Purchases daybook		✓ <sup>1</sup>
Sales daybook		

  

Date	Details	Invoice number	Total (£)	VAT (£)	Net (£)
19/02/XX	MNM Bricks	56585	480.00	80.00	400.00
20/02/XX	Artemis	232	169.20	28.20	141.00
23/02/XX	Staff Solutions	89656 <sup>1</sup>	1,020.00	170.00 <sup>1CF</sup>	850.00 <sup>1CF</sup>
<b>Totals</b>			1,669.20 <sup>1 (CF/OF)</sup> <small>* see note</small>	278.20 <sup>1 (CF/OF)</sup>	1,391.00 <sup>1 (CF/OF)</sup>

**\* Note**

To test cross cast, OF mark for row sum only, not column sum.

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

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Your business recently started trading with a new customer.

The following shows all their trading activity in February.

Document type	Total amount (£)
Invoice	41.00
Invoice	142.00
Credit note	13.00
Remittance advice	28.00
Invoice	84.00

(d) Complete the following table to calculate how much is owed by the customer at the end of the month. Do not use brackets or minus signs in your answer. (4 marks)

		£
Total of invoices		267.00 <sup>1</sup>
Credit note	Add / <span style="color: red;">Deduct</span> (not marked)	13.00 <sup>1</sup>
Remittance advice	Add / <span style="color: red;">Deduct</span> (not marked)	28.00 <sup>1</sup>
<b>Amount owing at the end of February</b>		<b>226.00 <sup>1</sup></b> (OF/CF)

(e) Should a business record the balance owing from a customer as an asset or a liability? (1 mark)

	✓
Asset	✓ <sup>1</sup>
Liability	

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

### Task 6 (15 marks)

You are working on the payments side of a cash book. There are four bank payments to record.

#### Cash purchases listing

Date	Paid to	Details	Net (£)	VAT (£)	Total (£)
16/03/XX	Fratton	Repairs	150.00	30.00	180.00
18/03/XX	Post Office	Postage	10.00	0.00	10.00

#### Payments to trade payables

Date	Supplier	£
21/03/XX	Bartlett	48.00
21/03/XX	Langdon	138.00

Complete the payments side of the cash book shown below. Use the options provided for the details column, and enter figures to complete and total each column. Check your work by cross casting.

(15 marks)

#### Cash book extract – payments side

Date	Details	Bank (£)	VAT (£)	Trade payables (£)	Repairs (£)	Postage (£)
16/03/XX	Fratton	180.00	30.00 <sup>1</sup>		150.00 <sup>1</sup>	
18/03/XX	Post Office	10.00 <sup>1</sup>				10.00 <sup>1</sup>
21/03/XX	Bartlett <sup>1</sup>	48.00 <sup>1</sup>		48.00 <sup>1</sup>		
21/03/XX	Langdon <sup>1</sup>	138.00 <sup>1</sup>		138.00 <sup>1</sup>		
<b>Totals</b>		376.00 <sup>1</sup> (CF/ OF) <small>* see note</small>	30.00 <sup>1</sup> (CF/ OF)	186.00 <sup>1</sup> (CF/ OF)	150.00 <sup>1</sup> (CF/ OF)	10.00 <sup>1</sup> (CF/ OF)

#### Details:

Bartlett  
Langdon  
Fratton  
Post Office

#### \* Note

To test cross cast, OF mark for row sum only not column sum.



## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

### Task 7 (8 marks)

You are working on the receipts side of a cash book. In this task, you may ignore VAT.

The following cash sales were counted and put into the safe:

Date	Details	Total (£)
16/03/XX	Cash sales	16.00

The following amounts were received from credit customers:

Date	Customer	Payment type	Total (£)
15/03/XX	Luzowska	Cheque	72.00
18/03/XX	Goldman	Faster Payment	156.00

Complete the receipts side of the cash book shown below. Use the options provided for the details column, and enter figures to complete and total each column. (8 marks)

#### Cash book extract – receipts side

Details	Bank (£)	Cash (£)	Trade receivables (£)	Cash sales (£)
Luzowska	72.00		72.00	
Cash sale <sup>1</sup>		16.00 <sup>1</sup>		16.00
Goldman <sup>1</sup>	156.00 <sup>1</sup>		156.00 <sup>1</sup>	
<b>Totals</b>	<b>228.00 <sup>1</sup> (CF/OF)</b>	<b>16.00 <sup>1</sup> (CF/OF)</b>	<b>228.00 <sup>1</sup> (CF/OF)</b>	<b>16.00</b>

**Details:**

Cash sale  
Goldman  
Luzowska

## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

### Task 8 (9 marks)

You have the following information about cash in hand.

Date 20XX	Details	Amount (£)
31 March	Amount counted at the end of the day	250.00
1 April	Cash sales	325.00
2 April	Cash sales	360.00
3 April	Window cleaner paid	30.00
3 April	Cash sales	295.00
4 April	Wages paid	1,015.00

- (a) Complete the table to calculate the closing amount of cash in hand on 4 April. Do not use brackets or minus signs in your answer. (3 marks)

Cash in hand	£
Opening amount on 1 April 20XX	250.00
Total receipts	980.00 <sup>1</sup> (CF)
Total payments	1,045.00 <sup>1</sup> (CF)
Closing amount on 4 April 20XX	185.00 <sup>1</sup> (OF/CF)

You have the following extract from the business bank statement.

#### Extract from bank statement

Date 20XX	Details	Paid out (£)	Paid in (£)	Balance (£)
1 April	Balance			443.00
5 April	Cheque 01137	52.00		391.00
5 April	Counter credit		116.00	507.00
10 April	Faster Payment	93.00		414.00
12 April	Bank charges	8.00		406.00
18 April	Cheque 01138	44.00		362.00
20 April	Faster Payment		105.00	467.00

- (b) What is the closing balance on the bank statement on 5 April? (1 mark)

£ 507.00 <sup>1</sup>
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## AAT Access Award in Bookkeeping Access to Bookkeeping – SAMS – Mark scheme

You also have an extract from the cash book for April covering the same period of time:

### Cash book

Receipts				Payments			
Date 20XX	Reference	Details	Bank (£)	Date 20XX	Reference	Details	Bank (£)
3 April		Trade receivables	116.00	1 April	01137	Drey	52.00
20 April	Brooks	Faster Payment	105.00	10 April	Faster Payment	Marsh	93.00
				14 April	01138	Ghosh	44.00
				20 April	01139	Moore & Co	64.00

(c) Compare the extracts from the bank statement and the cash book, and complete the following sentences. (5 marks)

		✓		
The item that is missing from the bank statement is...	a cheque	✓ <sup>1</sup>	...for an amount of:	£ 64.00 <sup>1</sup>
	a counter credit			
	a Faster Payment			
	bank charges			

		✓		
The item that is missing from the cash book is...	a cheque		...dated:	12 April <sup>1</sup>
	a counter credit			
	a Faster Payment			
	bank charges	✓ <sup>1</sup>		

		✓		
This missing item will need to go on the...	receipts		...side of the cash book.	
	payments	✓ <sup>1</sup>		