

**Level 2 Award in Bookkeeping and Accounting Skills
(Manual)**

Unit M7 Maintaining and reconciling the cash book

SAMPLE ASSESSMENT

WORKED SOLUTION

Lookers Locks

Cash Book

Date	Detail	Discount	Cash	Bank	Date	Detail	Cheque Number	Discount	Cash	Bank
2011		Allowed			2011			Received		
Mar 01	Balance b/d		726.56		Mar 01	Balance b/d				1,983.20
08	Vigilant Security	32.64		685.50	02	Metalic Products	61614	32.80		690.50
14	Safe & Sure Ltd	60.32		1,308.92	04	Design Engineering	61615	46.72		1,025.76
21	Time Zone Group	43.90		933.75	10	Meynell Morris Ltd	61616			376.36
28	Smart Systems	17.86		375.32	15	Five Lanes Garage	61617			504.95
28	Crystal Hotels			530.18	17	Smithson Sykes	61618	68.08		1,430.40
31	Ashton Enterprises	75.58		1,629.40	18	Conrad Antonelli	61619	42.24		889.25
15	Cash sales		219.75		20	Mandarin Imports	61620			587.58
15	VAT		43.95		22	Keylink Supplies	61621	13.06		275.90
24	Cash sales		403.40		24	Cash purchases			207.60	
24	VAT		80.68		24	VAT			41.52	
31	Balance c/d			2,300.83	28	Cash Purchases			97.40	
					28	VAT			19.48	
					31	Balance c/d			1,108.34	
		230.30	1,474.34	7,763.90				202.90	1,474.34	7,763.90
Mar 31	Balance b/d		1,108.34		Mar 31	Balance b/d				2,300.83
31	Sureway Security (BACS)			495.48	31	Yorkshire Council	SO			392.50
31	Clyde Conway (CHAPS)			900.50	31	Eco Energy	DD			294.64
31	Brightside Homes (BGC)			509.59	31	Montague Byrnes	BACS			758.36
31	Balance c/d			1,993.53	31	Bank charges				152.77
				3,899.10						3,899.10
					01 Apr	Balance b/d				1,993.53

Lookers Locks**Bank Reconciliation Statement as at 31 March 2011**

		£
Balance as per Cash Book		1,993.53 O/D
Add: Bank Lodgements not yet entered on Bank Statement		1,629.40
		<hr/>
		3,622.93 O/D
Less: Unpresented cheques:		
61618	1,430.40	
61620	587.58	
	<hr/>	<hr/>
Balance as per Bank Statement		1,604.95 O/D
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