

LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL)

Unit M4: Recording receipts and payments

SAMPLE ASSESSMENT

WORKED SOLUTION

Harlequin Cards

Cash Book

Date	Detail	Cash	Bank	Date	Detail	Cheque Number	Cash	Bank
2011				2011				
Jan 01	Balances b/d	503.28	619.74	Jan 07	Papermills Ltd	40224		1,795.75
10	Adel Gallery		480.58	12	Bestway Garage	40225		362.84
17	Wellwishers		605.96	14	Athena Supplies	40226		594.59
24	House of Cards		171.35	17	Fabrications Ltd	40227		172.68
24	Zallmark Ltd		329.15	20	Dragon Imports	40228		485.28
28	Special Creations		402.80	24	Fantasy Fabrics	40229		206.96
31	Amarage		628.02	21	Cash purchases		157.25	
10	Cash sales	275.50		21	VAT – cash purchases		31.45	
10	VAT – cash sales	55.10		26	Cash purchases		220.18	
27	Cash sales	190.95		26	VAT – cash purchases		44.03	
27	VAT – cash sales	38.19		31	Balance c/d		610.11	
31	Balance c/d		380.50					
		1,063.02	3,618.10				1,063.02	3,618.10
Jan 31	Balance b/d	610.11		Jan 31	Balance b/d			380.50
31	Cards & Crafts (BACS)		2,052.50	31	Telecom Services	(D/D)		191.25
31	Paperchains (BGC)		505.50	31	Woodmills	(CHAPS)		800.52
				31	Bank charges			17.08
				31	Balance c/d			1,168.65
			2,558.00					2,558.00
Feb 01	Balance b/d		1,168.65					

Harlequin Cards

Bank Reconciliation Statement as at 31 January 2011

		£
Balance as per Cash Book		1,168.65
Add: Unpresented cheques		
40226	594.59	
<u>40228</u>	<u>485.28</u>	1,079.87
		2,248.52
Less: Bank deposits not yet entered on bank statement		<u>628.02</u>
Balance as per bank statement		<u><u>1,620.50</u></u>