

OXFORD CAMBRIDGE AND RSA EXAMINATIONS

LEVEL 1 AWARD IN BOOKKEEPING SKILLS (MANUAL) 05524

LEVEL 1 EXTENDED AWARD IN BOOKKEEPING SKILLS 05526

UNIT M3: MAKING AND RECEIVING PAYMENTS

SAMPLE

ASSESSMENT/ANSWER BOOKLET

TIME: 45 MINUTES

INSTRUCTIONS TO CANDIDATES

- 1 You have TEN minutes to read through this assignment before the start of the assessment.
- 2 You must write the following Assignment Code in the appropriate boxes on the front of the Submission Cover Sheet: SAM
- 3 You should answer all questions.
- 4 You must use the answer spaces provided in this booklet and attach your completed answer booklet to the Submission Cover Sheet.
- 5 Please write your answers clearly as you may incur errors for untidy work.
- 6 Answers should be written in ink or ballpoint pen.
- 7 Calculators may be used.
- 8 Correction fluid may be used.

Candidate Name:	
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Centre Number:	
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Centre Name:	
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Ofqual Qualification Reference Number: J/600/8744

This assignment/answer booklet consists of 12 printed pages

You are employed as an assistant cashier at Howard's Hardware. You are responsible for checking all receipts from customers and payments made to suppliers.

It is also your responsibility to check the cash float and enter it on the till contents sheet. Cash is banked on the day of receipt and cheques are banked once a week.

The float at the start of 20 January 2011 is £56.00 and consists of the following notes and coins:

£10 x 2	20p x 5
£ 5 x 2	10p x 35
£ 2 x 4	5p x 16
£ 1 x 8	2p x 20
50p x 8	1p x 30

		Assessment Criteria
1	Calculate the total cash received during the day using the cash sales receipts on page 3 and enter total on the Daily Receipts Slip on page 4.	1.1
2	Complete the till contents sheet and float list on page 4. The float, made up of the original note and coin analysis, should be retained. Reconcile with the amount of cash entered on your Daily Receipts Slip.	1.2
3	Complete the paying in slip on page 4 ready to deposit in the night safe at the bank.	1.3
4	Carry out the necessary procedures to ensure cheques received from customers on pages 5 and 6 are valid. If any cheques are not valid, state the reason for this in the table on page 7.	2.1
5	Complete the outstanding invoice list on page 7 against cheques received.	2.2
6	Check the bank statement on page 8 and enter any payments received by other methods on to the outstanding invoice list on page 7.	2.2
7	Complete the front and back of the paying in slip on page 9 with details of valid cheques ready for banking. This paying in slip must only include cheques.	2.3
8	Check the purchase invoice from Double Lock Security on page 10 and complete the cash request slip. This must consist of the least number of notes and coins possible ready for payment in cash on 20 January 2011.	3.1
9	Complete the remittance advice note and cheque on page 12 ready for signature and payment of the purchase invoice on page 11 from Taylor's Tools. Both documents should be dated 20 January 2011.	4.1, 5.1

Cash sales receipts

Howard's Hardware				
Date:	<u>20 January 2011</u>	No <u>261</u>		
Received from	<u>Mr B Redfearn (Cash sales)</u>			
The sum of	<u>Sixty two pounds and</u> <u>seventy two pence</u>			
Cheque	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td></tr></table>			
Cash	<table border="1" style="display: inline-table;"><tr><td>62</td><td>72</td></tr></table>	62	72	<u>R Jones</u>
62	72			
WITH THANKS				

Howard's Hardware				
Date:	<u>20 January 2011</u>	No <u>262</u>		
Received from	<u>N Forester (Cash sales)</u>			
The sum of	<u>Twenty two pounds and</u> <u>ninety nine pence</u>			
Cheque	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td></tr></table>			
Cash	<table border="1" style="display: inline-table;"><tr><td>22</td><td>99</td></tr></table>	22	99	<u>R Jones</u>
22	99			
WITH THANKS				

Howard's Hardware				
Date:	<u>20 January 2011</u>	No <u>263</u>		
Received from	<u>R Sykes (Cash sales)</u>			
The sum of	<u>Fifty one pounds and</u> <u>sixty pence</u>			
Cheque	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td></tr></table>			
Cash	<table border="1" style="display: inline-table;"><tr><td>51</td><td>60</td></tr></table>	51	60	<u>R Jones</u>
51	60			
WITH THANKS				


Howard's Hardware				
Date:	<u>20 January 2011</u>	No <u>264</u>		
Received from	<u>Mr S Booth (Cash sales)</u>			
The sum of	<u>One hundred and twenty</u> <u>five pounds sixty eight pence</u>			
Cheque	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td></tr></table>			
Cash	<table border="1" style="display: inline-table;"><tr><td>125</td><td>68</td></tr></table>	125	68	<u>R Jones</u>
125	68			
WITH THANKS				

Howard's Hardware				
Date:	<u>20 January 2011</u>	No <u>265</u>		
Received from	<u>Liddle & Son (Cash sales)</u>			
The sum of	<u>Thirty nine pounds and</u> <u>fifty five pence</u>			
Cheque	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td></tr></table>			
Cash	<table border="1" style="display: inline-table;"><tr><td>39</td><td>55</td></tr></table>	39	55	<u>R Jones</u>
39	55			
WITH THANKS				

Howard's Hardware				
Date:	<u>20 January 2011</u>	No <u>266</u>		
Received from	<u>I Roebuck (Cash sales)</u>			
The sum of	<u>Forty seven pounds and</u> <u>twenty six pence</u>			
Cheque	<table border="1" style="display: inline-table;"><tr><td> </td><td> </td></tr></table>			
Cash	<table border="1" style="display: inline-table;"><tr><td>47</td><td>26</td></tr></table>	47	26	<u>R Jones</u>
47	26			
WITH THANKS				

Howard's Hardware	
Daily Receipts Slip	
Date:	20 January 2011
Total Cash £	_____

TILL CONTENTS SHEET					
Date 20 January 2011			<u>Float</u>		
Notes	Quantity	Total	Notes	Quantity	
£20	9				
£10	13		£10		
£5	10		£5		
Coins			Coins		
£2	7		£2		
£1	17		£1		
50p	13		50p		
20p	12		20p		
10p	41		10p		
5p	20		5p		
2p	24		2p		
1p	32		1p		
Cash Total			Float Total		
			Cash to Bank		

Date _____	bank giro credit																																		
Teller's Stamp and initials	Progress Bank Hull Branch Credit HOWARD'S HARDWARE	<table border="1" style="width: 100%; text-align: center;"> <tr><td>£50 notes</td><td></td><td></td></tr> <tr><td>£20 notes</td><td></td><td></td></tr> <tr><td>£10 notes</td><td></td><td></td></tr> <tr><td>£5 notes</td><td></td><td></td></tr> <tr><td>£2 coin</td><td></td><td></td></tr> <tr><td>£1 coin</td><td></td><td></td></tr> <tr><td>50p & 20p coins</td><td></td><td></td></tr> <tr><td>10p & 5p coins</td><td></td><td></td></tr> <tr><td>2p & 1p coins</td><td></td><td></td></tr> <tr><td>Total Cash</td><td></td><td></td></tr> <tr><td>Cheques etc</td><td></td><td></td></tr> </table>	£50 notes			£20 notes			£10 notes			£5 notes			£2 coin			£1 coin			50p & 20p coins			10p & 5p coins			2p & 1p coins			Total Cash			Cheques etc		
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2p & 1p coins																																			
Total Cash																																			
Cheques etc																																			
Sort code 51-68-12	Account Number 20256237	Trans. Code 46																																	
		£ 																																	
Please do not write or mark below this line																																			

Cheques received from customers

Cheque received: 17 Jan 2011	Progress Bank		Date <u>10 January 2011</u>
	Thirsk Branch Main Street Thirsk YO17 4PL		
	Invoice number 1151	Pay Howard's Hardware	
	Cheque value £549.68	Five hundred and forty nine	£ 549-68
000536	pounds sixty eight pence		Slater's DIY
			<u>R Slater</u>
	Cheque Number	Sort Code	Account Number
	000536	51-5412	09753895

Cheque received: 17 Jan 2011	Westwood Bank		Date <u>January 14 2011</u>
	Harrogate Branch Weeton Road Harrogate HG1 2TW		
	Invoice number 1152 1155	Pay Howard's Hardware	
	Cheque value £642.21	Six hundred and forty two	£ 642.21
012457	pounds and 21 pence		Hooper's Home
			<u>7 Sledziak</u>
	Cheque Number	Sort Code	Account Number
	012457	62-1201	10548001

Cheque received: 18 Jan 2011	Progress Bank		Date <u>January 2 2011</u>
	York Branch Coney Street York YO1 1BD		
	Invoice number 1153	Pay Howard's Hardware	
	Cheque value £62.80	Sixty pounds and eighty pence	£ 62 — 80
001254			Davis Decorators
			<u>Jane Davis</u>
	Cheque Number	Sort Code	Account Number
	001254	51-2510	01247887

Cheques received from customers (cont'd)

Cheque received: 18 Jan 2011	Westwood Bank		Date <u>3 January 2011</u>
	Filey Branch Flixton Road Filey YO14 6RE		
	Invoice number 1159	Pay Howard's Hardware	
	Cheque value £58.63	<i>Fifty eight pounds and</i>	£ 58.63
001485	<i>sixty three pence</i>		Barrett Upholstery
	Cheque Number 001485	Sort Code 62-5645	Account Number 25481024

Cheque received: 19 Jan 2011	Progress Bank		Date <u>January 12 2011</u>
	York Branch Coney Street York YO1 1BD		
	Invoice number 1157	Pay Howard's Hardware	
	Cheque value £497.79	<i>Four hundred and ninety seven</i>	£ 497—79
001265	<i>pounds seventy nine pence</i>		Davis Decorators
	Cheque Number 001265	Sort Code 51-2510	Account Number 01247887
			<i>Jane Davis</i>

Cheque received: 20 Jan 2011	Progress Bank		Date <u>17 January 2011</u>
	Thirsk Branch Main Street Thirsk YO17 4PL		
	Invoice number 1158	Pay Howard's Hardware	
	Cheque value £186.57	<i>One hundred & eighty six pounds</i>	£ 186-57
000574	<i>fifty seven pence</i>		Slater's DIY
	Cheque Number 000574	Sort Code 51-5412	Account Number 09753895
			<i>R Slater</i>

Enter details of any cheques that are not valid and the reason why:

Customer	Cheque Number	Reason cheque is not valid


Outstanding Invoice List - January 2011

Customer	Invoice number	Invoice Date	Amount £	Date payment received	Method of payment	Payment Valid Yes/No
Barrett Upholstery	1159	23 December 2010	58.63			
Cauldwell Joinery	1042	24 November 2010	102.56			
Cauldwell Joinery	1154	14 December 2010	542.31			
Davis Decorators	1153	10 December 2010	62.80			
Davis Decorators	1157	21 December 2010	497.79			
Hooper's Home	1152	9 December 2010	396.45			
Hooper's Home	1155	17 December 2010	245.76			
Slater's DIY	1151	7 December 2010	549.68			
Slater's DIY	1158	22 December 2010	186.57			
Whitley's Workshop	1156	20 December 2010	347.29			
Total			2,989.84			

Bank statement

STATEMENT					
Statement of account for:			Progress Bank Town Square Hull HU1 1FT		
Howard's Hardware Main Road Sigglesthorne HULL HU11 5QA					
Account No: 20256237					
Sheet 25 Date 18 January 2011					
Date	Details		Debit	Credit	Balance
14 Dec	Balance				3,569.87
14 Dec	York District Council	DD	465.00		3,104.87
17 Dec	NW Water	DD	136.50		2,968.37
20 Dec	Cash			423.72	3,392.09
21 Dec	Logan Properties	DD	550.00		2,842.09
23 Dec	Bank Charges		15.65		2,826.44
24 Dec	Cheques			857.24	3,683.68
28 Dec	Northern Power	SO	210.00		3,473.68
31 Dec	Cash			185.64	3,659.32
4 Jan	Cauldwell Joinery	BACS		102.56	3,761.88
6 Jan	DIY Year – Subscription	DD	38.00		3,723.88
7 Jan	Whitley's Workshop	BGC		347.29	4,071.17
10 Jan	Cash			174.25	4,245.42
11 Jan	Thales Insurance	SO	126.00		4,119.42
13 Jan	Cash			205.48	4,324.90
14 Jan	York District Council	DD	465.00		3,859.90

Paying in slip (front)

Date _____	bank giro credit																																		
Teller's Stamp and initials	Progress Bank Hull Branch Credit HOWARD'S HARDWARE	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>£50 notes</td><td></td><td></td></tr> <tr><td>£20 notes</td><td></td><td></td></tr> <tr><td>£10 notes</td><td></td><td></td></tr> <tr><td>£5 notes</td><td></td><td></td></tr> <tr><td>£2 coins</td><td></td><td></td></tr> <tr><td>£1 coins</td><td></td><td></td></tr> <tr><td>50p & 20p coins</td><td></td><td></td></tr> <tr><td>10p & 5p coins</td><td></td><td></td></tr> <tr><td>2p & 1p coins</td><td></td><td></td></tr> <tr><td>Total Cash</td><td></td><td></td></tr> <tr><td>Cheques etc</td><td></td><td></td></tr> </table>	£50 notes			£20 notes			£10 notes			£5 notes			£2 coins			£1 coins			50p & 20p coins			10p & 5p coins			2p & 1p coins			Total Cash			Cheques etc		
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Cheques etc																																			
	Sort code Account Number Trans. Code																																		
	51-68-12 20256237 46																																		
	Please do not write or mark below this line	£ 																																	

Paying in slip (back)

Progress Bank			Date		
Hull					
Account HOWARD'S HARDWARE					
Cheques			Cheques		
Carried forward			Total	£	



Double Lock Security

Dock Road Industrial Estate
Sigglesthorne
HULL
HU11 5PT

Telephone: 01482 6565

VAT Registration No. 546 8579 12

INVOICE

To Howard's Hardware
Main Road
Sigglesthorne
HULL
HU11 5QA

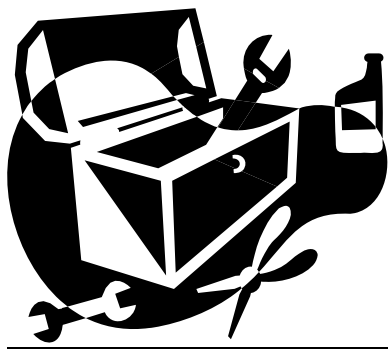
Invoice No KC621

Date 7 January 2011

Order No. P716

Quantity	Description	Product code	Unit Price	£
1	3G114 Cylinder key cut	CC126	4.98	4.98
3	5 Pin keys cut	YC583	3.75	11.25
			Total	16.23
			VAT @ 20%	3.24
TERMS: 14 days			Invoice Total	19.47

Cash Request Slip		
Date:	_____	
Supplier:	_____	
To pay invoice no:	_____	
Notes	Quantity	Total
£20		
£10		
£5		
Coins		
£2		
£1		
50p		
20p		
10p		
5p		
2p		
1p		
Cash Total		£



Taylor's Tools

Unit 51
Hornsea Business Park
HORNSEA
HU18 4ER

Tel: 01964 6452
email: tools@taylors.co.uk

VAT Registration No. 845 7216 91

INVOICE

To: Howard's Hardware
Main Road
Sigglesthorne
HULL
HU11 5QA

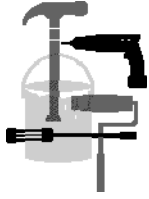
Invoice Number: 372

Date: 22 December 2010

Order No: P695

Quantity	Description	Cat No	Unit Price	£
25	Cantilever tool boxes - red	CTB-Red	9.60	240.00
5	Multi-purpose drill with accessories	Drill-Acc	38.65	193.25
			Total	433.25
			VAT @ 20%	86.65
			Invoice Total	519.90
TERMS NET MONTHLY				

[Turn over



Howard's Hardware

Main Road
Sigglesthorne
HULL
HU11 5QA

Tel: 01482 6581

VAT Registration No. 625 1548 87

www.howieshome.co.uk

Remittance Advice Note

To:

Date:

Order No:

Invoice No.	Date	Cheque Number	Amount £
Total Payment			£

Date _____	Progress Bank Hull Branch Town Square Hull HU1 1FT	Date _____
	Pay	
		£
		Howard's Hardware
£		_____
000458	Cheque Number Sort Code Account Number	
	000458 51-68-12 20256237	