

**Book-Keeping & Accounts Level 1**  
**81032**  
**Marking Scheme V1**

NB \* indicates own figure.

**Marker Please Note:** In the ledger accounts marks are for the correct date, details and amounts going across the line.

**Task 1**

Invoice 627: £240(1) – £24 (1) = £216(1) + £38 88 (1) = £254 88 (2) or (1)\*

Invoice 628: £560(1) – £56 (1) = £504(1) + £90 72 (1) = £594 72 (2) or (1)\*

**NB:** if candidate only provides partial workings but has the correct answer, full marks will be awarded

**(12 marks)**

**Task 2**

<b>Faye's Fashions Sales Day Book</b>					
<b>Date</b>	<b>Customer</b>	<b>Invoice No</b>	<b>Total £</b>	<b>Tax £</b>	<b>Net £</b>
30 Sept	Chloe's Clothing	623	398 25(1)	60 75	337 50 (1)
30 Sept	RPN & Co.	624	297 36(1)	45 36	252 00 (1)
30 Sept	Day Dresses	625	398 25(1)	60 75	337 50 (1)
30 Sept	RPN & Co.	626	424 80(1)	64 80	360 00 (1)
			1518 66(1)*	231 66 (1)*	1287 00 (1)*

**NB:** Mark total column to include correct date, customer, invoice number and total.

**(11 marks)**

**Task 3**

<b>Sales Account</b>					
<b>Date</b>	<b>Details</b>	<b>Amount £</b>	<b>Date</b>	<b>Details</b>	<b>Amount £</b>
			30 Sept	Suitable Narrative	1287 00(2)or(1)*

**(2 marks)**

<b>Tax Account</b>					
<b>Date</b>	<b>Details</b>	<b>Amount £</b>	<b>Date</b>	<b>Details</b>	<b>Amount £</b>
			30 Sept	Suitable Narrative	231 66(2)or(1)*

**NB:** Marks are for date, relevant details + amount. Do not accept SDB.

**(2 marks)**

**(Total for Task 3 = 4 marks)**

**Task 4**

<b>RPN &amp; Co Account</b>					
<b>Date</b>	<b>Details</b>	<b>Amount £</b>	<b>Date</b>	<b>Details</b>	<b>Amount £</b>
30 Sept	Sales	297 36 (1)*			
30 Sept	Sales	<u>424 80 (1)*</u>	30 Sept	Balance c/d	<u>722 16(2)or(1)*</u>
		<u>722 16</u>			<u>722 16</u>
1 Oct	Balance b/d	722 16(1)*			

**(5 marks)**

## Task 5

(10 marks)

Receipts £	Date	Details	Voucher Number	Total £		Tax £	Postage £	Travel £	Stationery £
100 00	24 Sept	Balance b/d <b>(1)</b>							
	25 Sept	Postage stamps	90	5.00		NIL	5.00		
	25 Sept	Envelopes	91	4.00		0 61			3 39
	26 Sept	Receipt book	92	2.40		0 37			2 03
	26 Sept	Taxi fare	93	9.00		1 37		7 63	
	27 Sept	Paper clips	94	2.25		0 34			1 91
	28 Sept	Train fares	95	12.00		1 83		10 17	
	29 Sept	Parcel postage	96	6.75		NIL	6.75		
	29 Sept	Pens & pencils	97	6.80		1 04			5 76
	30 Sept	Train fare	98	9.00		1 37		7 63	<b>(1)</b>
	30 Sept	Postage stamps	99	<u>4.35</u>		NIL	4 35	<b>(1)</b>	
				61.55	<b>(1)</b>	<u>6 93</u>	<u>16 10</u>	<u>25 43</u>	<u>13 09</u>
	30 Sept	Balance c/d		<u>38.45</u>	<b>(2)</b>				
<u>100 00</u>				<u>100.00</u>					
38 45	1 Oct	Balance b/d <b>(1)*</b>						<b>(1)</b>	
61 55	1 Oct	Cash <b>(2)or(1)*</b>							

**Note:** Marks in analysis columns for date, detail, voucher number and amounts in total, tax and analysis columns.

**Task 6**

Darius Designs

£442 50 (1) + £160 48 (1) = £602 98 (1)

**(3 marks)**

Fine Line Co.

£280 (1) – 14.00 (1) = £266.00(1) + £47 88(1) = £313 88 (2) or (1)\*

£210 (1) – 10.50 (1) = £199.50(1) + £35 91(1) = £235 41 (2) or (1)\*  
£549 29 (1)**(13 marks)****(Total for Task 6 = 16 marks)****Task 7**

<b>Southern Sky Bank plc</b>		44-70-42
Plumpton Branch Plumpton PY6 7SG		Date 1 October (1)
Pay Fine Line Co. (1)		
Five hundred and forty		nine pounds 29
pence (1)*		
	<b>A/C Payee</b>	
		<b>£ 549 29 (1)*</b>
		<b>Faye's Fashions</b>
956795      44 70 42      66688733		

**NB:** Wording must be in correct currency.**(4 marks)****Task 8**

<b>Faye's Fashions Cash Book</b>					
<b>(Bank columns only)</b>					
<b>Date</b>	<b>Details</b>	<b>£</b>	<b>Date</b>	<b>Details</b>	<b>£</b>
01 Sep	Balance b/d	2 965	05 Sep	Astor Insurance	150
10 Sep	Sales	380	28 Sep	R. Smart	315
15 Sep	Chloe's Clothes	200	14 Sep	Plumpton Property	400 (1)
29 Sep	Sales	100	15 Sep	Cash	100 (1)
29 Sep	Hi Fashion	45	26 Sep	Telephone charges	142 (1)
04 Sep	P. Aponwei	595 (1)	28 Sep	Bank charges	82 (1)
20 Sep	Fun Fashions	240 (1)	30 Sep	Balance c/d	<u>3 336 (2)or(1)*</u>
		<u>4 525</u>			<u>4 525</u>
1 Oct	Balance b/d	3 336 (2)or(1)*			

**NB:** Accept updating entries on 30 September.**(10 marks)****Task 9**

<b>Faye's Fashions Bank Reconciliation Statement as at 30 September</b>	
Balance per bank statement	3 506 (1)
<u>Add outstanding lodgement</u>	
Sales	100 (2)
Hi Fashion	<u>45 (2)</u>
	3 651
<u>Less unrepresented cheque</u>	
R. Smart	(315) (2)
Balance per updated cash book	<u>3 336 (1)*</u>

(8 Marks)

**Task 10**

<b>Young Faye Cash Book</b>							
Date	Details	Cash £	Bank £	Date	Details	Cash £	Bank £
23 Sep	Capital		6 000	23 Sep	Rent		460
24 Sep	Bank	500		24 Sep	Purchases		1 700
26 Sep	Sales	220		24 Sep	Cash		500
28 Sep	Sales		300	27 Sep	Purchases		810
30 Sep	Sales		495	29 Sep	Insurance	290	
				30 Sep	Balances c/d	430 (1)	3 325 (1)
		720	6 795			720	6 795
1 Oct	Balances b/d (1)*	430	3 325				

(3 marks)

<b>Capital Account</b>					
Date	Details	Amount £	Date	Details	Amount £
			23 Sep	Bank	6 000(1)

(1 mark)

<b>Sales Account</b>					
Date	Details	Amount £	Date	Details	Amount £
			26 Sep	Cash	220 (1)
			28 Sep	Bank	300 (1)
30 Sep	Balance c/d	<u>1 015</u>	30 Sep	Bank	<u>495 (1)</u>
		<u>1 015</u>			<u>1 015</u>
			1 Oct	Balance b/d	1 015 (1)*

(4 marks)

Rent and Insurance Account					
Date	Details	Amount £	Date	Details	Amount £
23 Sep	Bank	460 (1)			
29 Sep	Cash	<u>290 (1)</u>	30 Sep	Balance c/d	<u>750</u>
		<u>750</u>			<u>750</u>
1 Oct	Balance b/d	750 (1)			

(3 marks)

Purchases Account					
Date	Details	Amount £	Date	Details	Amount £
24 Sep	Bank	1 700 (1)			
27 Sep	Bank	<u>810 (1)</u>	30 Sep	Balance c/d	<u>2 510</u>
		<u>2 510</u>			<u>2 510</u>
1 Oct	Balance b/d	2 510 (1)			

(3 marks)

Young Faye Trial Balance as at 30 September				
	Dr £		Cr £	
Cash	430	(1)*		
Bank	3 325	(1)*		
Capital			6 000	(1)
Sales			1 015	(1)*
Rent and Insurance	750	(1)*		
Purchases	<u>2 510</u>	(1)*		
	<u>7 015</u>		<u>7 015</u>	

(6 marks)

(Total for Task 10 = 20 marks)

**Grading** - A pass to be awarded for 60% or more and a First Class Pass for 75% or more.