

1

Total for this question: 24 marks

- 1 Prepare a cash budget for Mo's business for each of the 3 months July, August and September 2014. (A space for workings is provided on page 4.) [24 marks]

Cash Budget for Mo for each of the 3 months ending 30 September 2014

	July £	August £	September £
Receipts			
Sales – cash discount	7 020 (1)	5 850 (1)	4 550 (1)
Credit sales 1 month	4 500 (1)	5 400 (1)	4 500 (1)
Credit sales 2 month	3 600 (1)	4 500 (1)	5 400 (1)
	<u>15 120</u>	<u>15 750</u>	<u>14 550</u>
Payments			
Purchases – cash	800 (1)	850 (1)	900 (1)
Purchases – credit	6 300 (1)	7 200 (1)	7 650 (1)
Overheads	7 100	7 500	8 240 (1) for now
Purchase of non-current assets			10 800 (1)
Drawings	1 512 (1) OF*	1 575 (1) OF*	1 500 (1) OF*
	<u>15 712</u>	<u>17 125</u>	<u>29 090</u>
Opening balance	6 860 (1)	6 268	4 893
Net cash flow	(592)	(1 375)	(14 510)
Closing balance	<u>6 268 (1) OF#</u>	<u>4 893 (1) OF#</u>	<u>(9 617) (1) OF#</u>

24 marks**Marker notes:**

* Award OF mark for Drawings if they are 10% of cash received, or £1500 if cash received is shown as less than £15 000.

Award the OF mark for the balancing process – please check that this looks arithmetically correct.

Students may total sales or combine cash and credit: please award the following marks for these totals – if there is a different, answer please check workings for any valid entries.

Sales/receipts

	July £	August £	September £
Total	15 120 (2)	15 750 (2)	14 550 (2)
Cash + credit 1 month	11 520 (2)	11 250 (2)	9 350 (2)
Credit 1 + credit 2	8 100 (2)	9 900 (2)	9 900 (2)
Cash + credit 2 month	10 620 (2)	10 350 (2)	10 050 (2)

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K Morrison



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