



**osborne**  
**BOOKS**

Lifeline for Learning

## **A2 Accounting for AQA**

### **Blank photocopiable documents**

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**stores ledger record**

Date	Receipts			Issues			Balance		
	Quantity	Cost £	Total Cost £	Quantity	Cost £	Total Cost £	Quantity	Cost £	Total Cost £

## sales budget

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Total
Sales units							
Sales value (£)							

## production budget

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Total
Sales	units	units	units	units	units	units	units
Opening stock							
Closing stock							
Production							

## purchases budget

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Total
Sales	units	units	units	units	units	units	units
Opening stock							
Closing stock							
Purchases							
Purchases cost (£)							

## debtor budget

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Total
	£	£	£	£	£	£	£
Opening debtors							
Credit sales							
Receipts							
Discount allowed							
Bad debts w/o							
Closing debtors							

## creditor budget

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Total
	£	£	£	£	£	£	£
Opening creditors							
Credit purchases							
Payments							
Discount received							
Closing creditors							

## labour budget

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Total
<b>Labour units</b>							
<b>Labour cost (£)</b>							

## labour budget (showing surpluses and shortfalls of labour hours)

	Month 1	Month 2	Month 3
<b>Production in units</b>			
<b>Labour hours at .....hours per unit</b>			
<b>Labour hours available</b>			
<b>Surplus/(shortfall) of labour hours</b>			

## cash budget

Name of business: \_\_\_\_\_

CASH BUDGET for (period): \_\_\_\_\_

	Month	Month	Month	Month	Month
	£	£	£	£	£
<b>Receipts</b>					
Total receipts for the month					
<b>Payments</b>					
Total payments for the month					
<b>Net cash flow</b>					
<b>Add bank balance (overdraft) at beginning of the month</b>					
<b>Bank balance (overdraft) at end of the month</b>					

## master budget: forecast trading and profit and loss account

Name of business: \_\_\_\_\_

Forecast trading and profit and loss account for (period):  
\_\_\_\_\_

	£	£
Sales		
Opening stock		
Purchases	_____	
Less Closing stock	_____	
Cost of sales		_____
<b>Gross profit</b>		
Less expenses:		
	_____	
<b>Net profit</b>		_____

## master budget: forecast balance sheet

Name of business: \_\_\_\_\_

Balance sheet as at (date): \_\_\_\_\_

	£	£
<b>Fixed assets</b>		
At cost		
Less provision for depreciation		_____
Net book value		

### Current assets

	_____	
	_____	
<b>Less Current liabilities</b>		
	_____	
	_____	

### Net current assets

### NET ASSETS

### FINANCED BY

#### Capital

Opening capital

Add net profit

Less Drawings

**COMPANY NAME:** \_\_\_\_\_

**INCOME STATEMENT for (period):** \_\_\_\_\_

	£	£
Revenue		
Opening inventories		
Purchases	_____	
Less Closing inventories	_____	
Cost of sales		_____
<b>Gross profit</b>		
Overheads:		
Distribution expenses		
Sales and marketing expenses		
Administrative expenses	_____	
<b>Profit/(loss) from operations</b>		_____
Finance costs		_____
<b>Profit/(loss) before tax</b>		
Tax		_____
<b>Profit/(loss) for the year attributable to equity holders</b>		_____

**STATEMENT OF CHANGES IN EQUITY (EXTRACT)**

*Retained earnings*

Balance at start of year

Profit/(loss) for the year

Dividends paid

Balance at end of year

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**COMPANY NAME:** \_\_\_\_\_

**BALANCE SHEET as at (date):** \_\_\_\_\_

<b>Non-current Assets</b>	<i>Valuation</i>	<i>Cost</i>	<i>Aggregate Depreciation</i>	<i>Net</i>
	£	£	£	£
<i>Intangible</i>				
Goodwill				
<i>Property, plant and equipment</i>				
Freehold land and buildings				
Machinery				
Fixtures and fittings				
<b>Current Assets</b>				
Inventories				
Trade receivables				
Cash and cash equivalents			_____	
			_____	
<b>Current Liabilities</b>				
Trade payables				
Tax liabilities				
Bank overdraft			_____	
			_____	
<b>Net Current Assets</b>				_____
<b>Non-current Liabilities</b>				
_____% debentures				_____
<b>Net Assets</b>				_____
				_____
<b>EQUITY</b>				
<b>Authorised Share Capital</b>				
_____ ordinary shares of £ ___ each				_____
<b>Issued Share Capital</b>				
_____ ordinary shares of £ ___ each, fully paid				
<b>Capital Reserves</b>				
Share premium account				
Revaluation reserve			_____	
<b>Revenue Reserve</b>				
Retained earnings				_____
<b>TOTAL EQUITY</b>				_____

**COMPANY NAME:** \_\_\_\_\_

**CASH FLOW STATEMENT for (period):** \_\_\_\_\_

£

£

**Net cash (used in)/from operating activities** (see final figure below)

**Cash flows from investing activities**

Purchase of non-current assets

Proceeds from sale of non-current assets

Interest received

Dividends received

\_\_\_\_\_

*Net cash (used in)/from investing activities*

**Cash flows from financing activities**

Proceeds from issue of share capital

Repayment of share capital

Proceeds from long-term borrowings

Repayment of long-term borrowings

Dividends paid (note: amount paid during year)

\_\_\_\_\_

*Net cash (used in)/from financing activities*

\_\_\_\_\_

**Net increase/(decrease) in cash and cash equivalents**

**Cash and cash equivalents at beginning of year**

\_\_\_\_\_

**Cash and cash equivalents at end of year**

\_\_\_\_\_

**RECONCILIATION OF PROFIT FROM OPERATIONS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

£

Profit from operations (note: before tax and interest)

Adjustments for:

Depreciation for year

Increase/decrease in inventories

Increase/decrease in trade receivables

Increase/decrease in trade payables

Cash (used in)/from operations

\_\_\_\_\_

Interest paid (note: amount paid during year)

Income taxes paid (note: amount paid during year)

\_\_\_\_\_

**Net cash (used in)/from operating activities**

\_\_\_\_\_