

Marking guide for Role Simulation Examination December 2024

The Role Simulation exam aims to examine knowledge, skills and behaviours in roughly equal proportions. This is reflected in the marking process where the available marks for each requirement are identified as Knowledge marks (K), Skills marks (S) and Behaviour marks (B).

A set of answers is issued to markers, giving an overview of the K, S and B points that can attract marks for each requirement. The model answers are extensive and contain all the points that could have been made; candidates are not expected to produce such full answers in the exam.

Broadly speaking, the K marks are for demonstration of appropriate and accurate knowledge and understanding from the Learning Materials for the five Certificate syllabuses assessed by the Role Simulation. This knowledge can be explicit or implied (eg where the answer is developed using recognised terminology, not just common sense).

Specifically, the K marks are for knowledge related to:

- Technical (TECH)
- Business awareness (BA)
- Ethics and standards (E&S)
- Regulation and compliance (R&C)
- Systems and processes (S&S)

The S marks are for the following skills:

- Analysis (AN)
- Communication (COMMS)
- Leadership (LS)
- Planning and prioritisation (P&P)
- Producing quality and accurate information (Q&AI)
- Team working and collaboration (TWC)
- Using systems and processes (USP)

The B marks are for the following behaviours:

- Adaptability (AD)
- Adding value (AV)
- Ethics and integrity (E&I)
- Proactivity (PRO)
- Professional scepticism (PS)

For example, if the requirement was to 'analyse the industry using PESTEL analysis' then K marks would be available for knowing the meaning of the key headings and the terminology for items commonly seen under these headings, and both S and B marks would be available for applying this knowledge to the scenario and using the information in the scenario to explain how the force works.

For written requirements where the candidate may make many equally valid points using different aspects of knowledge, skills and behaviour, more marks were identified for explanations in the mark scheme than were available in the maximum mark awarded. In these requirements, once the maximum awarded mark was achieved by a candidate, no further marks were given.

The pass mark is 70% across the paper. There is no requirement to score at least 70% in each of the K/S/B pools of marks, nor to score at least 70% in each of the two tasks.

December 2024 marking grid

	Marks identified in marks scheme				Maximum full marks	Syllabus
	K	S	B	Total		
Task 1						
1.1a	0	4	0	4	4	ACC
1.1b	5	1	4	10	7	ACC
1.2a	2	11	0	13	12	ACC
1.2b	0	3	0	3	3	ACC
1.3a	5	15	0	20	8	ASS
1.3b	4	0	0	4	2	ASS
1.3c	1	10	0	11	4	ASS
1.3d	0	14	0	14	6	ASS
1.4a	3	3	0	6	4	ASS
1.4b	2	4	0	6	3	ASS
1.4c	0	0	12	12	6	BTF
	22	65	16	103	59	
Task 2						
2.1a	0	2	0	2	2	MI
2.1b	0	9	0	9	9	MI
2.1c	0	7	5	12	6	MI
2.1d	0	2	0	2	2	MI
2.2a	13	8	5	26	8	BTF
2.2b	4	0	4	8	4	BTF
2.2c	0	0	10	10	4	BTF
2.3	8	1	4	13	6	LAW
	25	29	28	82	41	
Total	47	94	44	185	100	

The marking information set out below is that used to mark the requirements in the December 2024 exam. Markers were encouraged to use discretion and generally to give the benefit of the doubt where it was evident what the candidate was trying to explain even though the explanation could have been expressed more clearly. No partial marks were awarded but the 'own figure' (OF) rule in calculations was applied.

Examiner comments

Task 1.1
Examiner's comments Overall this task was very well-answered.

Task 1.1 (a)	Marks	Nature
DR Trade and other receivables OR/Cash 450000 CR Revenue 450000	1	S - AN
DR Provision 150000 CR Admin expenses 150000	1 for DR/CR 1 for 1m - 850k	S - AN S - AN
DR Admin expenses 22000 CR Finance costs 22000	1	S - AN
Examiner's comments Candidates scored very highly on this sub-task.		
Total available marks	4	4S
Maximum full marks	4	

Task 1.1 (b)	Marks	Nature
Communication as email – header and footer and/or clearly a response for explanation to a third party	1 Max 6 Max 2 per aspect well-explained	S - COMMS
The information in financial statements must be complete (ie include all the information)	1	K - TECH
eg on last minute sales of house/ final report on provision for cladding so the user can understand these events	1	B – AV
It must be neutral ie unbiased	1	K - TECH
eg so the provision for cladding remedial work must not be understated or overstated.	1	B – AV
The fact that the report on the cladding provision is by an independent assessor supports the unbiased nature of the figure of £850,000	1	B – AV
Neutrality is supported by prudence – the exercise of caution when making estimates under conditions of uncertainty – eg estimating the appropriate provision in respect of cladding	1	K - TECH
It must be free from error (ie accurate/correctly accounted for)	1	K - TECH
...eg in correctly describing the nature of the £22,000 expense as administrative expenses, not finance costs, and in applying the process to produce the reported information.	1	B – AV

Faithful representation means that financial information must faithfully represent the substance of the transactions and other events it purports to represent so it can be relied on/trusted	1	K - TECH
Examiner's comments Candidates scored very well on this sub-task.		
Total available marks Maximum full marks	10 7	5K, 1S, 4B

Task 1.2
Examiner's comments Overall this task was very well-answered.

Task 1.2 (a)				Mark	Nature
Batlington Ltd: Statement of profit or loss for the year ended 30 September 2024				1 headings etc 1 for bf figs	K – TECH
	ITB	Adjustments	Final		S - Q&AI
	£	£	£		
Revenue	53,659,700	+450,000	54,109,700	1	S – AN
Cost of sales		W1	42,407,900		
Gross profit			11,701,800		
Administrative expenses	3,021,700	+22,000 -150,000		1 1	S – AN S – AN
		-3000 W2	2,890,700		
Selling costs	2,400,600	+12,700	2,413,300	1	S – AN
Operating profit			6,397,800		
Interest payable	2,867,900	-22,000	2,845,900	1	S – AN
Profit before tax			3,551,900		
Income tax expense		+705,200	705,200	1	S - Q&AI
Profit for the period			2,846,700		
<i>Working 1</i>					
Opening inventory	69,119,000		69,119,000		
Purchases	43,442,600		43,442,600		
Closing inventory		+70,171,200 -17,500	(70,153,700)	1 1	S – AN S – AN
Cost of sales			42,407,900	1 for COS elements	K - TECH
<i>Working 2</i>					
Cost of PPE		50,000			
Acc dep on PPE 50000/5*3		(30,000)		1 for NBV	S – AN
Sales proceeds from ITB		(23,000)			
Profit on disposal		3,000		1 for profit not loss	S - Q&AI
Examiner comments Performance on this sub-task was polarised: several candidates omitted the title and date of the statement of profit or loss, several were poor at including all the elements of cost of sales correctly, and a number failed to include adjustments from 1.1a.					
Total possible marks Maximum full marks				13 12	2K, 11S

Task 1.2 (b)	Mark	Nature
Retained earnings as at 30 September 2024		
Retained earnings as at 1 October 2023	22,512,500	1
Add:		
Retained profit for the year OF	2,846,700	1
Less:		
Dividend paid 31/12/23	(540,000)	1
	24,819,200	
Examiner comments		
Candidates scored very highly on this sub-task.		
Total possible marks	3	3S
Maximum full marks	3	

Task 1.3
Examiner's comments
Overall this task was not well-answered. Many candidates struggled badly with the controls which will aid the inventory count of building materials that Batlington is planning to undertake in future. Performance on valuation of land and on the distinction between tests of control and tests of detail was also weak.

Task 1.3 (a)	Marks	Nature
<u>Risks for goods inward:</u>	Max 2	
Goods misappropriated/under delivered	1	K – S&P
Goods accepted not ordered	1	K – S&P
Poor quality goods accepted	1	K – S&P
Damaged while on site if not stored safely	1	K – S&P
Delivered goods may not be recorded accurately	1	K – S&P
<u>Tests of controls over goods inward</u>	Max 6. 2 per explained test	
- Check for evidence on supplier delivery notes that they have been checked and signed by the authorised person, which will show that processes relating to not accepting poor quality materials have been followed	2	S – USP
- Trace delivery notes to related GRNs, orders and authorised requisitions, which will show that processes relating to matching materials with valid orders have been followed	2	S – USP
- Trace GRNs to orders, which will show that goods have not been accepted which have not been ordered	2	S – USP
- Check that orders relate to authorised requisitions, which will show that the quality of goods is as initially required	2	S – USP
<u>Tests of controls over recording of invoices</u>		
- Check computational accuracy of purchase invoices, which will show that the correct expense and liability are recorded for materials accepted and used	2	S – USP
- Trace purchase invoices to related GRNs, orders and requisitions, which will show that the correct expense and liability are recorded for materials accepted and used	2	S – USP
- Trace GRNs to invoices posted in ledger/Sequence checks on GRNs (if sequentially numbered) to ensure completeness of recording	2	S – USP
- Observation/enquiry/reperformance of controls carried out by Batlington to check that due process was followed	1	S – USP

Examiner's comments		
Performance on this sub-task was disappointing. Some candidates confused tests of control with tests of detail, and explanations did not always make clear that it was the auditor, not Batlington, conducting the tests.		
Total available marks	20	5K, 15S
Maximum full marks	8	

Task 1.3 (b)	Marks	Nature
<u>Two other assertions:</u>		
Existence	1	K – S&P
Completeness	1	K – S&P
Rights/obligations	1	K – S&P
Cut-off	1	K – S&P
Examiner's comments		
Candidates scored very highly on this sub-task.		
Total available marks	4	4K
Maximum full marks	2	

Task 1.3 (c)	Marks	Nature
Cost of the sites in the land bank is easy to confirm but value of land is more difficult.	1	K – S&P
Value of land:		
- it is possible that the Dukely site is worth less than cost ie NRV may be lower than cost, but the NRV of a piece of development land is hard to determine because we don't know how many houses can be built on it and at what price they will sell	2	S – USP
- Benkin is not itself expert in this area but could seek an independent report as more reliable evidence to assess condition of each piece of land and its value	2	S – USP
Many uncertainties need to be cleared up, such as:		
- likelihood of deterioration eg part of Earlsford site destroyed,	2	S – USP
- likelihood of planning being granted, eg Dukely appears to be blighted in some way	2	S – USP
- likelihood of sales ultimately being achieved/decline in average sales prices eg because of economic downturn/cost of living crisis	2	S – USP
Examiner's comments		
Performance on this sub-task was generally poor. Some candidates struggled with the concept of valuing undeveloped land as opposed to houses.		
Total available marks	11	1K, 10S
Maximum full marks	4	

Task 1.3 (d)	Marks	Nature
<u>Controls which aid inventory count of building materials:</u>	Max 2 per explained control	
<i>Preparation for count by Batlington, eg:</i>		

<ul style="list-style-type: none"> Supervision of teams of two counters (one counting and the other checking) by senior staff, including senior staff not normally involved with inventory, which will ensure corners are not cut Restriction and control of the construction process and inventory movements during the count, which will ensure the count is complete and there is no double counting <p><i>Process of count by Batlington, eg:</i></p> <ul style="list-style-type: none"> Identification of damaged, obsolete, slow-moving, third party and returnable inventory, which will help in the valuation of inventory counted Serial numbering, control and return of all inventory sheets, so accuracy is preserved <p><i>Recording and checking of count by Batlington, eg:</i></p> <ul style="list-style-type: none"> Information to be recorded on the count records (location and identity, count units, quantity counted, conditions of items, stage reached in production process), so the completeness of the count can be verified Recording of last numbers of goods inwards and outwards records and of internal transfer records, which will help with cut-off Reconciliation with inventory records so any differences can be investigated and corrected 	2	S – USP
	2	S – USP
	2	S – USP
	2	S – USP
	2	S – USP
	2	S – USP
Examiner’s comments <p>Candidates’ answers to this sub-task, which was the worst attempted requirement on the paper, were generally very poor. Many answered as if the requirement was about general internal controls on purchasing rather than controls which will aid the inventory count of building materials. It is possible that at least some candidates did not read the requirement carefully enough.</p>		
Total available marks	14	14S
Maximum full marks	6	

Task 1.4
Examiner’s comments Overall this task was very well-answered.

Task 1.4 (a)	Marks	Nature	
<u>Part-exchange scheme</u>	Max 2 for each explained principle threatened		
There is conflict of interest; lack of objectivity/integrity/honesty/straightforwardness; intimidation and self-interest threats in respect of forcing a low value for their house onto buyers who are desperate to purchase.		1 1	K – E&S S - AN
There is a lying by omission and a self-interest threat to integrity regarding the existence of referral fees, and a lack of integrity/transparency in not disclosing them.		1 1	K – E&S S - AN
There is an intimidation/self-interest threat to integrity/objectivity/transparency when the sales staff do not give clear, substantiated advice to customers because they are keen to make a sale and secure bonuses.	1 1	K – E&S S - AN	

Examiner's comments		
Candidates scored very well on this sub-task. Some weaker candidates failed to tailor their answer to the scenario, analysing ICAEW professional ethical principles only rather than considering more general business ethics principles such as transparency.		
Total available marks	6	3K, 3S
Maximum full marks	4	

Task 1.4 (b)	Marks	Nature
<u>High maintenance charges</u> <i>Unethical behaviour:</i> In giving misleading information about the level of maintenance charges, or at least information which is not substantiated, Batlington may have acted unethically by showing: lack of transparency, lack of integrity and a lack of due care <i>Type of risk:</i> For Batlington, the house-owners' protests form a: reputation risk legal risk	Max 2 for behaviour 1 1 1 1 Max 1 for type of risk 1 1	 S – AN S – AN S – AN S – AN K – E&S K – E&S

Examiner's comments		
Candidates scored very well on this sub-task.		
Total available marks	6	2K, 4S
Maximum full marks	3	

Task 1.4 (c)	Marks	Nature
<u>Improve ethical culture</u> <ul style="list-style-type: none"> • Deal with Wilma's mismatch between good business ethics/ethical culture and the sales culture/targets of the firm • Better ethical leadership from the whole board of directors, not just Wilma: tone at the top, lead by example (Danyal is not doing so) • Create an open culture so staff feel they can raise issues etc via a whistleblowing and complaints system eg helpline so staff can draw attention to unethical behaviour • Instigate a corporate code of ethics: to ensure communication, consistency of conduct and risk reduction; improve behaviour, build reputation etc • Provide ethics training so that staff are aware of the nature of ethical threats and know how to seek help with an ethical dilemma • Address known ethical issues, eg: <ul style="list-style-type: none"> - Remove referral fees payable by solicitors and mortgage brokers to Batlington; 	Max 2 per explained action 2 2 2 2 2 2	 B – E&I B – E&I B – E&I B – E&I B – E&I B – E&I

<ul style="list-style-type: none"> - allow part-exchange buyers to have independent valuation/advice and buy at the market rate; - be transparent about referral fees and properly informed about Mitney's charges and standards when negotiating with buyers 		
Examiner's comments		
Candidates scored very well on this sub-task. However, some candidates concentrated on addressing known ethical issues rather than discussing how to improve the ethical culture more widely.		
Total available marks	12	12B
Maximum full marks	6	

Task 2.1
Examiner's comments
Overall this task was very well-answered.

Task 2.1(a)	Marks	Nature																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Selling price</td> <td style="text-align: right;">439,000</td> <td></td> <td></td> </tr> <tr> <td>Variable construction cost (£776,600/4)</td> <td style="text-align: right;">(194,150)</td> <td style="text-align: center;">1</td> <td>S – AN</td> </tr> <tr> <td>Land</td> <td style="text-align: right;">(160,000)</td> <td style="text-align: center;">1</td> <td>S – Q&I</td> </tr> <tr> <td>Profit per house</td> <td style="text-align: right; border-top: 1px solid black;">84,850</td> <td></td> <td></td> </tr> </table>	Selling price	439,000			Variable construction cost (£776,600/4)	(194,150)	1	S – AN	Land	(160,000)	1	S – Q&I	Profit per house	84,850				
Selling price	439,000																	
Variable construction cost (£776,600/4)	(194,150)	1	S – AN															
Land	(160,000)	1	S – Q&I															
Profit per house	84,850																	
Examiner's comments																		
Candidates scored well on this task. Several candidates omitted to deduct the cost of the land when calculating the profit from a single house.																		
Total available marks	2	2S																
Maximum full marks	2																	

Task 2.1 (b)				Marks	Nature
Labour efficiency variance for Grade 1	(Standard hours for actual output – Actual labour hours) x Standard rate per hour	$[(720 - (2,760/4)) \times \text{£}60]$	£1,800 Favourable	1 for £720-£2,760/4 1 for £60 1 for Favourable	S – AN S – AN S – AN
Labour rate variance for Grade 2	(Standard rate per hour – Actual rate per hour) x Actual labour hours	$[\text{£}40 - (\text{£}146,960/3,340)] \times 3,340/4$	£3,340 Adverse	1 for £40 1 for £44 (£146,960/3,340) 1 for 835 hours 1 for Adverse	S – AN S – AN S – AN S – AN
Variable production overhead	Standard cost for actual output – Actual cost	£15,200 – (£61,000/4)	£50 Adverse	1 for calc 1 for Adverse	S – AN S – AN
Examiner's comments					
Overall, candidates scored very well on this sub-task. A few weaker candidates struggled with calculating the total variable overhead variance					
Total available marks				9	9S
Maximum full marks				9	

Task 2.1 (c)	Marks	Nature
<p>The standard cost of building materials for one Princeton house is £90,000. The houses built in October 2024 cost £98,000 (£392,000/4) each ie an adverse variance from standard of £8,000 per house.</p> <p><u>Reasons for difference between October 2024 and standard</u></p> <p>Change in price</p> <p>The standard has not been updated since 2022 so it is very out of date as prices have changed in that time</p> <p>Procurement employees may have been ordering materials without ensuring the best price is achieved because they were under pressure</p> <p>Scarcity / economic forces / inflation may have pushed market prices up</p> <p>Suppliers may have raised their prices because Batlington made rush orders</p> <p>Regulations/customer demands may require better quality materials which are higher in price</p> <p>Change in usage</p> <p>The standard has not been updated since 2022 so it is very out of date as usage has changed in that time</p> <p>Changes to the construction processes in light of regulations etc may have led to a change in the quantity or type of material being used</p> <p>Use of less of the highly-skilled Grade 1 labour, which is in short supply, and more of the less-skilled Grade 2 labour may have led to wastage/damage of materials</p> <p>Poor/hasty procurement practices may have led to purchases of inappropriate materials that needed adapting to a degree</p> <p>The specification for the houses may have changed, possibly because of regulation on fire and flood prevention, or because of changes in consumer tastes, so different materials are required than what was in the standard</p>	<p>1 for calc 1 for adverse OF</p> <p>Max 2 1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>Max 2 1</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p>	<p>S – AN S – AN</p> <p>S - AN</p> <p>B – AV</p> <p>S - AN</p> <p>B – AV</p> <p>S - AN</p> <p>S - AN</p> <p>B – AV</p> <p>S - AN</p> <p>B – AV</p> <p>B - AV</p>
<p>Examiner's comments</p> <p>Candidates scored very well on this sub-task. A few weaker candidates' explanations of the materials variance sometimes strayed from the topic of materials price and usage, explaining instead the overall variable cost variance.</p>		
<p>Total available marks</p> <p>Maximum full marks</p>	<p>12 6</p>	<p>7S, 5B</p>

Task 2.1 (d)	Marks	Nature
<p>In October 2024, per Sam's data: Grade 2 labour took 3,340 hours/4 = 835 hours to construct each house This means that in October 2024 Grade 2 labour operated less efficiently than in the standard (800 hours)</p> <p>In August 2024, per Georgie's email: Grade 2 labour took 820 hours to construct each house, so in October 2024 Grade 2 labour operated less efficiently than in August</p>	<p>1</p> <p>1</p>	<p>S - AN</p> <p>S - AN</p>

Examiner's comments Candidates scored very well on this sub-task.		
Total available marks	2	2S
Maximum full marks	2	

Task 2.2
Examiner's comments Overall this task was very well-answered.

Task 2.2 (a)	Marks	Nature
<u>Factors that determine selling price:</u>	Max 2 per explained factor per heading	
Costs: Each house should be priced above the actual cost of construction that Batlington has incurred, including its share of overheads, so Batlington can make a profit.	1 1	K – BA S – Q&I
The cost inflation in building materials and labour that Batlington has experienced would suggest raising selling prices	1 1	K – BA S – AN
To get a quick sale, it may be acceptable to go below full cost price if the price is still above the variable cost of producing one house, thus ensuring a positive contribution towards the cost of overheads.	1 1	K – BA S – Q&I
Batlington needs to respond to new demands, such as smart heating, which adds to the costs, which in turn may suggest price rises	1 1	K – BA B – AV
Competitors/Market price (interaction of supply and demand):		
The price is set by the market (the interaction of supply and demand). - supply: location of site, size of house, specification of house, availability of nearby new and second hand houses	1	K – BA
- demand: affected by the size and demographics of the local population and their average wages; also affected by the cost of living and mortgage interest rates	1	S – Q&I
Batlington will struggle to sell a house if it is priced higher than an identical one built by a competitor, so it probably needs to stick to market price or slightly below it.	1 1	K – BA B – PS
Competitor decisions such as including solar panels may increase the level of demand they experience, which may decrease Batlington's level of demand so that it will have to drop its prices to achieve a sale	1 1	K – BA B – AV
Customers:		
Batlington needs to consider customer expectations about:		
- price and exactly how customer demand is affected by changes in price (price elasticity) and income (income elasticity)	1 1	K – BA S - AN
- what is included in the houses (eg smart heating) and how this will affect costs and prices	1 1	K – BA S - AN
Corporate objectives		
Batlington wants to achieve a target operating margin of 10-15% so it needs to set prices and control costs accordingly	1 1	K – BA B – AV

Batlington often wants to sell houses quickly so the infrastructure can be transferred to Mitney, so may need to price lower to achieve that	1 1	K – BA S - AN
Batlington could set an objective about selling to particular customers eg essential workers, by dropping the price	1 1	K – BA B – PRO
Batlington's commitment to sustainability eg 4Rs may result in it being able to charge a premium on the price	1 1	K – BA S – AN
Examiner's comments		
Candidates scored well on this sub-task. Most knew the 4Cs and got full marks but some candidates either did not know the headings or knew three of them but analysed 'channels' rather than company objectives.		
Total available marks	26	13K, 8S, 5B
Maximum full marks	8	

Task 2.2 (b)	Marks	Nature
Internet of things (IoT)	Max 2 per explained way	
The authorised person on site already uses a <u>smart device</u> to access and update GRNs, and to match delivery notes to POs – this improves accuracy of recording and of accepting deliveries	1 1	K – BA B - PRO
The goods inwards process can use real-time information about goods ordered and to be delivered, to improve the operational timing of deliveries	1 1	K – BA B - PRO
<u>Radio Frequency Identification (RFID) tags</u> contain a unique identification number for the materials to which they are attached, which improves the management of materials onsite eg monitoring their location and security	1 1	K – BA B - PRO
Combining the information about each set of materials with an RFID tag allows for better monitoring of quantities and will improve ordering	1 1	K – BA B - PRO
Examiner's comments		
Candidates scored well on this sub-task.		
Total available marks	8	4K, 4B
Maximum full marks	4	

Task 2.2 (c)	Marks	Nature
<u>Impacts of climate change on Batlington's operations:</u>	Max 2 marks	
<ul style="list-style-type: none"> Climate change exacerbates extreme weather events such as floods and storms, which can lead to disruption of normal building operations, damage to assets (as at the Earlsford site), and threats to the safety of employees. 	1	B - AD
<ul style="list-style-type: none"> Climate change in the form of increased heatwaves may require Batlington to install air conditioning 	1	B - AD
<ul style="list-style-type: none"> Climate change in the form of wet weather followed by drought may increase the risk of subsidence, so construction of resilient foundations may need to change 	1	B - AD

<p>However Timbfram has already incurred costs in constructing the frames - a court may find that Batlington should pay Timbfram for the expenses it has incurred in the performance of the contract and before the contract was frustrated</p> <p>Frames are bespoke and cannot be resold so Timbfram cannot mitigate its loss</p> <p><u>Course of action</u></p> <p>Justine should discuss a fair payment for costs incurred with Timbfram/try and reach an agreement with them</p> <p>Seek legal advice</p> <p>This will avoid a court action and retain a good supplier, It is consistent with Wilma's desire for Batlington to have good business ethics</p>	<p>1</p> <p>1</p> <p>Max 2</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p>	<p>B – PRO</p> <p>B - PS</p> <p>S – P&P</p> <p>K – R&C</p> <p>B – PRO</p> <p>B - PS</p>
<p>Examiner's comments Candidates scored well on this task.</p>		
<p>Total available marks Maximum full marks</p>	<p>13 6</p>	<p>8K, 1S, 4B</p>