Marking guide for Role Simulation Examination June 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&P)

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 Porter's Five Forces model' 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.

June 2024 marking grid

	Marks identified in marks scheme				Maximum full marks	Syllabus
	K	**S**	**B**	**Total**		
Task 1						
1.1a	0	2	0	2	2	ACC
1.1b	0	6	0	6	6	ACC
1.1c	0	3	0	3	3	ACC
1.1d	3	1	3	7	5	ACC
1.2	1	16	0	17	16	ACC
1.3a	0	18	0	18	6	ASS
1.3b	6	6	0	12	4	ASS
1.3c	11	11	0	22	6	ASS
1.4a	4	2	6	12	6	ASS
1.4b	0	1	5	6	3	ASS
	25	**66**	**14**	**105**	**57**	
Task 2						
2.1a	0	5	0	5	5	MI
2.1b	0	9	1	10	3	MI
2.1c	8	0	8	16	6	BTF
2.2a	0	8	0	8	8	MI
2.2b	0	2	0	2	2	MI
2.2c	2	2	0	4	2	BTF
2.3a	3	0	0	3	3	Law
2.3b	5	0	3	8	6	Law
2.3c	14	0	14	28	8	BTF
	32	**26**	**26**	**84**	**43**	
Total	**57**	**92**	**40**	**189**	**100**	

The marking information set out below is that used to mark the requirements in the June 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.

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

Task 1.1 (a)		Marks	Nature
Calculate the profit or loss on disposal of the equipment. (2 marks)			
	£		
Cash proceeds	98,000		
Carrying amount (220 – 132)	88,000	1	S - AN
Profit on disposal	10,000	1	S - AN
Examiner's comments			
All candidates scored full marks on this requirement.			
Total possible marks		2	**2S**
Maximum full marks		2	

Task 1.1 (b)			Marks	Nature
For each of the three matters above, set out the debits and credits to record the necessary accounting adjustments in the nominal ledger for the year ended 31 January 2024. Do not provide narrative explanations. (6 marks)				
1. Equipment				
Cr PPE cost		122	1 for Dr / Cr	S - AN
Dr PPE accumulated depreciation	132			
Cr Profit on disposal /Administrative expenses		10	1 for correct amounts	S - AN
2. Payment of insurance				
Dr Administrative expenses (75 x 4/12)	25		1 for Dr / Cr	S - AN
Cr Accrual		25	1 for correct amounts	S - AN
3. Profit-based fees receivable in arrears				
Dr Accrued income (18*2/3)	12		1 for Dr / Cr	S - AN
Cr Revenue		12	1 for correct amounts	S - AN
Examiner's comments				
The quality and accuracy of answers to this requirement, which had one of the lowest average marks, were widely spread, with some candidates producing fully correct answers and others scoring very low marks.				
Total possible marks			6	**6S**
Maximum full marks			6	

Task 1.1 (c)		Marks	Nature
Calculate a revised profit before tax figure, after your adjustments. Show your workings. (3 marks)			
Profit in draft SPOL	5,979		S - AN
(1) Profit on disposal of equipment	10	1OF	S - AN
(2) Accrual - insurance	(25)	1OF	S - AN
(3) Accrued income – profit-based franchise fees	12	1OF	
Revised profit before tax	5,976		

Examiner's comments		
This requirement was tackled very well by the majority of candidates.		

	Marks	Nature
Total possible marks	3	**3S**
Maximum full marks	3	

Task 1.1 (d)	Marks	Nature
Explain, in an email to Aaron, the difference between cash accounting and the accrual basis of accounting when preparing financial statements. Illustrate your answer using Chequer's two types of fees from franchisees. (5 marks)		
Communication To: Aaron From: Accounts assistant Date: 11 June 2024 Subject: Cash accounting and accrual accounting	Max 1	S - COMMS
Difference between the cash basis and the accrual basis of accounting	Max 2	
Using the **cash basis** of accounting, an organisation records cash receipts and payments in the period that they are received and paid.	1	K - TECH
Using the **accrual basis** of accounting, items are recognised in the period in which they are earned...	1	K – TECH
...as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Conceptual Framework, rather than when cash is received and paid out.	1	K - TECH
Explanation using Chequer's fees from franchisees as an example (not necessarily numbers)	Max 2	
Chequer's profit-based fees are paid by franchisees in arrears. They accrue as revenue for Chequer during the period when the franchisees earn profit and Chequer performs the services to its franchisees, so at the end of the 12 months to 31 January 2024, Chequer needs to recognise all its fees earned in the preceding 12 months. Some of those fees will have been invoiced by Chequer during the 12 months and recorded as income, while some will only be invoiced after the end of the 12 months so they must be recognised at the end of the period as accrued income, an asset, and included in revenue.	1 arrears/advance 1 accrued/deferred 1 effect on revenue	B – AV B – AV
Chequer's fixed franchise fees are paid by franchisees in advance, so if Chequer receives payments in advance of a period they must be recognised as deferred income, a liability, and not included in revenue until Chequer performs the services for the franchisees and earns the revenue.		B – AV

Examiner's comments		
This requirement was tackled very well by the majority of candidates.		
Total possible marks	7	**3K, 1S, 3B**
Maximum full marks	5	

Task 1.2		Marks	Nature
Prepare the draft statement of cash flows for the year ended 31 January 2024, in a form suitable for publication. Do not show comparatives. Show your workings clearly. (16 marks)			
Chequer Ltd: **Statement of cash flows for the year ended 31 January 2024**		1	K – TECH
Cash flows from operating activities			
Profit before tax	5,976	1 OF 1.1c	S - Q&AI
Profit on disposal of non-current assets	(10)	1	S - Q&AI
Depreciation and amortisation (1830+500)	2,330	2	S – AN
Decrease in inventories (490-453)	37	1	S – AN
Increase in trade and other receivables (1106-1433-12)	(339)	2	S – AN
Increase in trade and other payables (1124+25-856)	293	2	S – AN
Cash generated from operations	8,287		
Income tax paid (506+1435-717)	(1,224)	2	S – AN
Net cash from operating activities	7,063		
Cash flows from investing activities			
Purchase of property, plant and equipment	(350)	1	S - Q&AI
Proceeds from disposal of property, plant and equipment	98	1	S - Q&AI
Net cash used in investing activities	(252)		
Cash flows from financing activities			
Decrease in non-current borrowings	(1,000)	1	S - Q&AI
Dividends paid	(3,000)	1	S - Q&AI
Net cash used in financing activities	(4,000)		
Net increase in cash and cash equivalents	2,811	1	S - Q&AI
Cash and cash equivalents at 1 February 2023	6,588		
Cash and cash equivalents at 31 January 2024	9,399		

Examiner's comments		
This requirement was tackled well by the majority of candidates, though it was notable that very few candidates took account of the adjustments to the working capital items, even though they did start with the correctly adjusted profit, thereby losing two marks.		
Total possible marks	17	**1K, 16S**
Maximum full marks	16	

Task 1.3		
Examiner's comments		
Overall this task was reasonably well-answered but performance on 1.3b was very disappointing.		

Task 1.3 (a)	**Marks**	**Nature**
Explain three matters that may result in errors in the cash and cash equivalents figure in Chequer's statement of financial position as at 31 January 2024. (6 marks) Bank accounts	Max 2 per explained point	
Not all bank balances owned by Chequer may be disclosed in the confirmations as the business has accounts with multiple banks, so the bank balance may be over- or under-stated.	2	S – USP
Bank reconciliation differences		
Reconciliation differences between bank balances and cash at bank nominal ledger account balance may be misstated, because of timing differences in the banking of cash at the year end due to late banking caused by adverse weather conditions.	2	S – USP
There have been problems with bank reconciliations arising from Nigel's transactions and failure to distinguish between personal and company money, so the auditor now considers this risk to be high.	2	S – USP
Cash in hand held at shops		
It is known that a substantial number of shops did not bank the cash they held at 31 January 2024, so some cash balances may be omitted or misstated	2	S – USP
As cash is held in shops for up to one month before being banked, there is an increased risk of it going missing and this would not have been picked up at the year end as cash balances were not all banked	2	S – USP
It is not clear whether all shop managers kept a clear record of their cash in hand balances at 31 January 2024, so there may not be reliable evidence for the auditor.	2	S – USP
Cash in hand held by Nigel		
Cash held by Nigel may be omitted or misstated, because he was still away on the business trip over the year end and so is unlikely to have kept a record of exactly how much cash he held on 31 January 2024	2	S – USP
Nigel can withdraw cash from the bank and keep a personal cash float for incidental expenses / future travel but he does not always record when business cash spending takes place, so the nature of expenses could well be wrong	2	S – USP
Nigel does not always distinguish between business and personal expenses, so cash withdrawn may have been spent on personal expenses while Nigel was away.	2	S – USP
Examiner's comments		
This requirement was tackled very well by the majority of candidates, though some weaker candidates gave limited explanations.		
Total possible marks Maximum full marks	18 6	**18S**

Task 1.3 (b)	Marks	Nature
Identify and explain two procedures that Velop should have carried out regarding the conduct of cash counts and the verification of cash held at Chequer's shops on 31 January 2024. (4 marks)		
Velop needed to include the cash count in its planning procedures, for example to determine the shops where cash is held and warranted a count (ie shops that often made high levels of cash sales), and to make sure an audit staff member was present.	1 1	K – Tech S – USP
For the actual cash counts:		
• All balances should have been counted at the same time, to preserve accuracy and cut-off.	1 1	K – Tech S – USP
• At no time should Velop staff have been left alone with the client's cash, to avoid any accusations of audit staff interfering with the cash	1 1	K – Tech S – USP
• All cash counted should have been recorded on working papers and subsequently filed on the current audit file, to preserve the audit trail.	1 1	K – Tech S – USP
• Reconciliations to till records should have been prepared where applicable, to ensure accuracy of recording.	1 1	K – Tech S – USP
In the absence of a cash count, written confirmation should have been obtained from the client confirming the balance at 31 January 2024, to ensure there is sufficient appropriate audit evidence.	1 1	K – Tech S – USP

Examiner comments
The overall mark for this requirement was very poor. Many candidates did not appear to appreciate the issues involved in auditing a cash count, suggesting irrelevant procedures such as vouching to bank statements.

	Marks	Nature
Total possible marks Maximum full marks	12 4	**6K, 6S**

Task 1.3 (c)	Marks	Nature
Identify and explain three additional internal controls which Chequer could introduce in relation to cash in hand. At least one additional internal control should be in respect of Nigel. (6 marks)		
Internal controls for cash in hand at shops that Chequer could introduce	Max 4	
Daily documented cash count in each shop, so a consistent record exists of cash in hand over time and staff in the shops know the balance is being closely monitored day to day	1 1	K – S&P S – USP
Cash count each day performed by person who has not been in sole charge of till (**segregation of duties**), so a deliberate error can be picked up immediately	1 1	K – S&P S – USP
Surprise **independent cash counts/reconciliations** undertaken by internal audit, so both shop managers and the finance function are motivated to ensure that the amount of cash held at any point in time ties in with records	1 1	K – S&P S – USP
More **frequent banking of cash** held at shops so there is no possibility of significant or even material balances building up – this is also a security measure which will minimise losses if a shop was raided	1 1	K – S&P S – USP
Set procedures for **custody of cash** outside office/shop hours, eg held in shop safe, so there is more confidence that cash in hand is secure and the amount held is known	1 1	K – S&P S – USP

Insurance arrangements for cash balances held at shops or by Nigel so there is confidence that the loss to the company if cash was raided would be minimised	1 1	K – S&P S – USP
Internal controls for cash held by Nigel that Chequer could introduce	Max 4	
A **limit on cash withdrawn by Nigel** in any period, above which only Hassan would authorise further cash withdrawals, so the potential errors in identifying cash balances is minimised	1 1	K – S&P S – USP
Chequer could hold foreign currency (eg US dollars, euros) centrally and issue to Nigel **before** a trip, so there is greater accuracy in the amount of the balance recorded	1 1	K – S&P S – USP
Regular checks on cash physically held by Nigel and a reconciliation of this to cash withdrawals less **expense receipts** authorised, so there is more confidence that both expenses and assets are recorded accurately	1 1	K – S&P S – USP
Require Nigel to deposit cash (over a certain amount) in a secure location and/or provide him with a home safe, so there is more confidence that cash in hand is secure	1 1	K – S&P S – USP
Chequer could remove the cash withdrawal functionality from the card issued to Nigel, so the risk of error presented by Nigel handling cash is removed	1 1	K – S&P S – USP
Examiner comments This requirement was tackled very well by the majority of candidates.		
Total possible marks Maximum full marks	22 6	**11K, 11S**

Task 1.4
Examiner's comments
Overall this task was very well-answered with candidates demonstrating good knowledge of ethical issues.

Task 1.4 (a)	**Marks**	**Nature**
Explain the threats to ethical principles which arise for you from Hassan's expectation about the contribution margin and from the pressure that Megan is placing on you to prepare information by Friday 14 June 2024. (6 marks)		
Being pressured to stay late to complete work and doing so in the knowledge this will affect performance appraisal and therefore salary grades implies:	1	B – E&I
• **intimidation** by Megan • and that I might not be able to take **due care** over my work	1 1	K – E&S K – E&S
I face a **self-interest threat** to my **objectivity** and a **conflict of interest**	1	K – E&S
Because I know that having Driscoll as a new franchisee will support my employer Chequer's continued success	1	B – E&I
And I know it may affect my salary grade following my performance appraisal	1	B – E&I
So I may be tempted to complete the work even though it may not be accurate because of the time pressure	1	B – E&I
This would also threaten my **integrity**, which requires that I should not be associated with **misleading information**	1	K – E&S
Megan's pressure, and Hassan's expectation that the information I prepare shows excessive potential gross profit, raises queries about their compliance as ACAs with the Code of Ethics and whether they are complying with the principle of **professional behaviour**.	1 1	S – AN B - PS
Complying with Hassan's expectation to present the 65% gross profit margin so the franchise opportunity appears in a good light to Driscoll, even though the data does not support this presentation, without questioning the instruction, will compromise my **integrity**	1 1	S – AN B - PS
Examiner comments		
This requirement was tackled very well by the majority of candidates.		
Total possible marks Maximum full marks	12 6	**4K, 2S, 6B**

Task 1.4 (b)	**Marks**	**Nature**
Identify the actions that you should take. (3 marks)		
I should refuse to be associated with misleading information and pay no regard to the instruction to present a particular GPM	1	B – E&I
I should not complete work that I do not have time to perform	1	B – E&I
I should instead prepare the information objectively / in an honest and straightforward manner / applying integrity / competently and diligently	1	B – E&I

I should request help / more time / support and review in completing my work on the required information	1	S – P&P
I should discuss my problems with a higher level of management given the guidance in the Code of Conduct as both relate to my immediate line manager, Megan and her line manager, Hassan	1	B – E&I
I could contact the ICAEW helpline	1	B – E&I
Examiner comments This requirement was tackled very well by the majority of candidates.		
Total possible marks Maximum full marks	6 3	**1S, 5B**

Task 2.1
Examiner's comments
Overall this task was well-answered, although it is notable that candidates were less confident in explaining what their calculations indicated in 2.1b.

Task 2.1 (a)	Marks	Nature
Based on Leonie's figures for a typical Chequer shop, calculate: • *the breakeven volume pa per typical shop in whole units;* • *the margin of safety percentage; and* • *the total annual profit per typical shop if 120 pizzas are sold each day. (5 marks)*		
Selling price 14.00		
Variable costs 5.70		
Contribution 8.30	1	S – AN
Annual fixed costs £305,000		
Breakeven point (305000/8.3) = 36,747 pizzas pa	1	S – AN
Margin of safety in units (120-(36747/360))/120 x 100% = 14.9%	1	S – AN
Total expected profit: (120 x 8.3 x 360) – 305000 = £53,560	2	S – AN
Examiner comments		
This requirement was tackled very well by the majority of candidates.		
Total possible marks Maximum full marks	5 5	**5S**

Task 2.1 (b)	Marks	Nature
Briefly explain whether Leonie's figures and your calculations indicate that a typical Chequer shop performs better or worse than the original estimates provided at the initial meeting with Katy. (3 marks)	Max 2 for comparison	
The original data suggests the average shop had:	1	S – AN
a contribution per pizza of £13 x 61.5% = £8,	1	S – AN
fixed costs of (8*87*360) = £250,560 per year,	1	S – AN
profit of £66,240 and	1	S – AN
a margin of safety of ((110-87)/110) = 21%,		
while the new estimate shows:	1	S – Q&AI
higher contribution per pizza at £8.30,	1	S – Q&AI
there are higher fixed costs (£305,000 v £250,560),	1	S – Q&AI
higher breakeven point (102 v 87),	1	S – Q&AI
lower contribution margin (8.3/14) = 59.3% v 61.5%) and	1	S – Q&AI
a lower margin of safety (15% v 21%).		
All four figures therefore suggest a deterioration in performance	Max 1 for conclusion	B - AV
Examiner comments		

This requirement was tackled well by the majority of candidates but marks were polarised - few managed to score full marks and some candidates made no attempt or scored zero.		
Total possible marks Maximum full marks	10 3	**9S, 1 B**

Task 2.1 (c)	Marks	Nature
Explain three ways in which the use of data analytics on data collected by the Chequer app can add value for Chequer and its shop managers. (6 marks)		
Students may suggest more practical points, which may be awarded credit if explained		
For shop managers:		
The data assembled from the app can be filtered, sorted, highlighted and presented in **visualisations** for shop managers, typically, bar charts and pie charts, which they will find easier to use and interpret than raw data or numerical information.	1 1	K – BA B – AV
Visualisations can help shop managers see what products are popular and when is the peak time for orders, which will help them order ingredients and rota chefs more efficiently.	1 1	K – BA B – AV
For Chequer, including shop managers:		
• Enhancing transparency: creates insights into issues affecting the business that may not have previously been fully understood, such as how often customers organise electric van deliveries when their location means they could collect in person or arrange and e-bike.	1 1	K – BA B – AV
• Performance improvement and decision-making: Real-time, analysed information allows managers to make better decisions about eg pushing particular pizzas which are in excess supply, which result in better profitability.	1 1	K – BA B – AV
• Market segmentation and customisation: Insights into customer needs from analysed data will allow Chequer to tailor pizza recipes and prices to particular customers or groups of customers.	1 1	K – BA B – AV
• Innovation: Analysed big data can reveal completely new ideas which result in new products and services, such as the pasta products.	1 1	K – BA B – AV
• Risk management: Data analytics can use big data to assist with the identification, quantification and management of operational risk such as running out of key ingredients.	1 1	K – BA B – AV
• App improvement: big data and its analysis over time will allow Chequer to continue developing the app so it provides value for customers and the company	1 1	K – BA B - AV
Examiner comments		
This requirement was tackled very well by the majority of candidates.		
Total possible marks Maximum full marks	16 6	**8K, 8B**

Task 2.2				

Examiner's comments

Overall performance on this sub-task was mixed and answers to part (c) in particular varied in quality.

Task 2.2 (a)				Marks	Nature
Assuming that Chequer wants to maximise contribution:					
• *Calculate the optimum production plan for the pasta products for one day, based on the oven's cooking time available*					
• *Calculate the total contribution per day that will be generated by the plan. (8 marks)*					
Demand		25	20		
13 hours limit					
Cooking time		30 mins	24 mins		
		Lasagne	**MacNCheese**		
Price	£	21.0	23.0		
Ingredients cost	£	4.8	6.1		
Other variable cost	£	6.0	6.4		
Packaging	£	0.4	0.4		
Variable cost/unit	£	11.2	12.9	1+1	S – AN
Contribution / unit	£	9.8	10.1		
h / unit	h	0.5	0.4		
Contribution / h OR	£	19.6	25.25	1+1	S – AN
Contribution/minute	£	0.33	0.42		S – AN
Ranking		**2**	**1**	1	
Use of hours/minutes	h / m	5 / 300	8 / 480	1	S – AN
Production	Units	10	20	1	S – AN
Contribution	£	98	202		
Contribution per day:		£300		1	S – AN

Examiner comments

Most candidates who tackled this requirement scored full or nearly full marks.

	Marks	Nature
Total possible marks	8	**8S**
Maximum full marks	8	

Task 2.2 (b)	Marks	Nature
Calculate the number of additional oven hours per day that a shop would need in order to produce enough of both products to meet daily sales demand. (2 marks)		
Shortfall in production of Lasagne: 25 - 10 = 15 units	1	S – AN
Additional oven hours needed: 15 units x 0.5h per unit = 7.5 hours	1OF	S – AN
Or: Time required for maximum demand of both products = (25 x 0.5) + (20 x 0.4) = 20.5 hrs. Additional hours required = 20.5-13 = 7.5 hours		

Examiner comments

This requirement was tackled well by the majority of candidates.		
Total possible marks Maximum full marks	2 2	**2S**

Task 2.2 (c)	Marks	Nature
Identify and briefly explain which of Ansoff's product/market strategies is demonstrated by Chequer in offering the pasta product range. (2 marks)		
As it is a new product for current customers	1	K – BA
The pasta product range could be categorised as product development OR	1	S – AN
As it is a new product which will attract some new customers who do not like pizza	1	K – BA
The pasta product range could be categorised as diversification/market development	1	S – AN

Examiner comments
Many candidates who tackled this requirement scored full or nearly full marks but there were some non-attempts and some candidates who did not use the Ansoff analysis or did not explain their categorisation.

Total possible marks Maximum full marks	4 2	**2K, 2S**

Task 2.3
Examiner's comments
Overall this sub-task had one of the lower averages on the paper. Answers to part (b) in particular were poor.

Task 2.3 (a)	Marks	Nature
For each of the three examples from Grimball, identify the relevant activity that is outlawed by the Equality Act 2010. (3 marks)		
1. Failing to prevent managers and staff from making unwanted references to the **sexual orientation** of some employees is **harassment** as it is unwanted conduct related to a relevant protected characteristic.	1	K – R&C
2. Complaining about being treated poorly by managers on the grounds of their **religion** (a protected characteristic), which in itself is **direct discrimination**, is **victimisation**, another breach of the Act.	1	K – R&C
3. Designing the kitchen layouts in its shops in such a way that employees who are less than 1.6m in height cannot reach the equipment safely is **indirect discrimination** on the grounds of **sex** as more women are less than 1.6m in height than men, or **disability**.	1	K – R&C

Examiner comments
Most candidates who tackled this requirement scored full or nearly full marks, although some weaker candidates only identified protected characteristics.

Total possible marks Maximum full marks	3 3	**3K**

Task 2.3 (b)	Marks	Nature
Explain, for each of the three examples, whether a defence of objective justification is likely to be successful for Grimball. (6 marks)	**Max 3 for objective justification**	
In a tribunal case, employers may avoid liability for discrimination if there is objective justification: they must prove that their actions were a '**proportionate means of meeting a legitimate aim'**.	1	K – R&C
Actions are **proportionate** if the discriminatory effect is significantly outweighed by the benefits of achieving the legitimate aim, for example if the employer has **no reasonable alternative**.	1 1	K – R&C K – R&C
However, if the aim can be **achieved with less discrimination**, that method for achieving the legitimate aim should be followed.	1	K – R&C
Legitimate aims include the needs of the business and efficiency, health and safety reasons, and any particular training requirements of the job.	1	K – R&C
	Max 3 for conclusions on examples	
The needs of the business for equipment to be kept high up (Example 3) may prove to be a legitimate aim which can be objectively justified by Grimball but there is little chance of Grimball being successful in Examples 1 or 2.	1 2	B – PRO B – PRO
Examiner comments Many candidates struggled to explain the circumstances in which objective justification might be possible, though pleasingly most who attempted this requirement reached conclusions for the three examples.		
Total possible marks Maximum full marks	8 6	**5K, 3B**

Task 2.3 (c)	Marks	Nature
In relation to sustainability policies that Chequer can present to shop managers: • *Suggest two specific policies to support environmental sustainability and two specific policies to support social sustainability.* • *Identify a relevant UN SDG for each of the four policies that you have suggested. (8 marks)* 1 mark per policy, 1 mark per UN SDG TWO environmental sustainability policies		
• Minimal waste of ingredients – zero hunger/climate action	1 1	B – AD K – R&C
• Using energy from renewable sources – affordable and clean energy, climate action	1 1	B – AD K – R&C
• Promotion of vegetarian and vegan menus which avoid the use of carbon-intensive meat – climate action	1 1	B – AD K – R&C
• Delivery from dispersed supply hubs to shops by electric van to avoid use of diesel/petrol vehicles – climate action	1 1	B – AD K – R&C

• Encouragement of customers to collect pizzas on foot or choose delivery by electric van or e-bike to avoid use of their diesel/petrol vehicles – climate action	1 1	B – AD K – R&C
• Litter bins outside shops to prevent packaging being discarded on the street – sustainable cities and communities	1 1	B – AD K – R&C
• Following cleaning and cooking procedures which save water – clean water and sanitation	1 1	B – AD K – R&C
TWO social sustainability policies		
• Sharing excess ingredients and products with food banks – zero hunger	1 1	B – AD K – R&C
• Encouraging chefs to develop full vegetarian and vegan menus, as they are healthy - good health and wellbeing	1 1	B – AD K – R&C
• Employment of disadvantaged individuals eg ex-offenders – decent work and economic growth/reduced inequality	1 1	B – AD K – R&C
• Payment of national living wage – no poverty/decent work and economic growth	1 1	B – AD K – R&C
• Training available for all staff – quality education	1 1	B – AD K – R&C
• Strict health and safety compliance – decent work and economic growth/good health and wellbeing	1 1	B – AD K – R&C
• Rules regarding equality, diversity and inclusion being enforced in the workplace – gender equality	1 1	B – AD K – R&C
Candidates may present their own ideas for policies		
Examiner comments Most candidates who attempted this requirement scored well.		
Total possible marks Maximum full marks	28 8	**14K, 14B**