

SOLUTION TO QUESTION 6.2

Jason Kelly Realty

TRUST CASH BOOK

(simplified)

Date	Particulars	Bank	Date	Particulars	Chq No.	Bank
2023		\$	2023			\$
Dec 1	balance b/fwd	713.00	Dec 2	Payments	401	166.00
8	Receipts	241.00	10	Payments	402	160.00
19	Receipts	2,400.00	15	Payments	403	485.00
27	Receipts	2,450.00	17	Payments	404	290.00
31	Receipts	3,102.00	26	Payments	405	98.00
			28	Payments	406	210.00
			30	Payments	407	350.00
				Payments	408	21.00
				c/d		7,126.00
		8,906.00				8,906.00
	b/d	7,126.00				

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TRUST BANK RECONCILIATION AS AT 31/12/2023

Credit balance as per bank statement 31/12/2023	\$	5,090.00
Add: Outstanding deposits		
31/12/2023	\$	<u>3,102.00</u>
		8,192.00
Less: Unpresented cheques		
Cheque No. 403	\$	485.00
406		210.00
407		350.00
408		<u>21.00</u>
		1,066.00
<u>Debit balance as per Trust Cash Book 31/12/2023</u>	\$	<u>7,126.00</u>