

QUESTION 6.4

The following are the Trust Cash Records of Hetherford Realty. Prepare a Trust Bank Reconciliation so as to comply with the Regulations. **You are entitled to assume that the Bank Statement is correct.**

Hetherford Realty

TRUST CASH BOOK
(simplified)

Date	Particulars	Bank	Date	Particulars	Chq No.	Bank
2024		\$	2024			\$
Jan 1	balance b/fwd	863.00	Jan 3	Payments	811	162.00
3	Receipts	163.00	14	Payments	812	62.00
17	Receipts	251.00	16	Payments	813	12.00
27	Receipts	531.00	25	Payments	814	115.00
28	Receipts	610.00	28	Payments	815	9.00
31	Receipts	205.00	30	Payments	816	391.00
				Payments	817	300.00

NATIONVILLE BANK

HETHERFORD REALTY TRUST ACCOUNT

DATE	DETAILS	DEBIT	CREDIT	BALANCE
2024		\$	\$	\$
Jan 1	Balance b/fwd			863.00 credit
3	811	162.00		701.00 credit
4	Deposit		163.00	864.00 credit
14	812	62.00		802.00 credit
19	Deposit		251.00	1,053.00 credit
26	814	115.00		938.00 credit
27	Deposit		531.00	1,469.00 credit
28	Deposit		610.00	2,079.00 credit