

SOLUTION TO QUESTION 6.4

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
				c/d		1,572.00
		2,623.00				2,623.00
	b/d	1,572.00				

Hetherford Realty
BANK RECONCILIATION AS AT 31/1/2024

Credit balance as per bank statement 31/1/2024		\$	2,079.00
Add: Outstanding deposits			
31/1/2024	\$	<u>205.00</u>	<u>205.00</u>
			2,284.00
Less: Unpresented cheques			
Cheque No.	813	\$	12.00
	815		9.00
	816		391.00
	817		<u>300.00</u>
			712.00
<u>Debit balance as per Trust Cash Book 31/1/2024</u>		\$	<u>1,572.00</u>