



East Riding Voluntary Action Services (ERVAS) Limited

Community Accountancy Service

Delivering quality accounting services and training to the voluntary sector

Template Instructions:

VCS Cashbook (Quarterly Reporting)



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LOTTERY FUNDED

Introduction

This instruction guide is to accompany the Excel template "VCS Cashbook Quarterly Reporting". It has been provided to enable Voluntary/Community Sector (VCS) organisations to keep a record of all transactions they make within a financial year. It is suited to an organisation with 1 bank account and no petty cash transactions. If you have more than 1 account or use Petty Cash you may want to use a separate one of these spreadsheets for each account. This template has been prepared using Excel 2010 and is a macro enabled workbook and needs macro's enabled for the buttons within the spreadsheet to work.

Template

The template is made up of 13 sheets as follows:

- **Current Account** – this is the worksheet where you will record all of the transactions.
 - **CA – Q1** – Current Account Quarter 1
 - **CA – Q2** – Current Account Quarter 2
 - **CA – Q3** – Current Account Quarter 3
 - **CA – Q4** – Current Account Quarter 4
- **Summary** – this provides a report summarising all transactions that occurred in the quarter.
 - **Sum Q1** – Summary Quarter 1
 - **Sum Q2** – Summary Quarter 2
 - **Sum Q3** – Summary Quarter 3
 - **Sum Q4** – Summary Quarter 4
- **Bank Reconciliation** – This provides a bank reconciliation template.
 - **Bank Rec Q1** – Bank Reconciliation Sheet Quarter 1
 - **Bank Rec Q2** – Bank Reconciliation Sheet Quarter 2
 - **Bank Rec Q3** – Bank Reconciliation Sheet Quarter 3
 - **Bank Rec Q4** – Bank Reconciliation Sheet Quarter 4
- **List** – This is a list of analysis headings.

Initial Set-up

Save the template to your computer in an area where you will be able to find it easily.

Click on the list tab. This sheet has a list of analysis headings and funders which each transaction will be categorised under. Please amend to suit your individual organisation.

1	Category of Income/ Expenditure	Funder
2		
3	Funding	Unrestricted
4	Bank Interest	ERYC
5	Fees	Sir James Reckitt
6	Fundraising	Lloyds/TSB
7	Miscellaneous	Awards For All
8	Insurance	
9	Volunteer Expenses	
10	Stationery	
11	Telephone	
12	Accounts Fees	
13	Activity Costs	
14		
15		
16		
17		
18		

If any of the analysis headings are not suitable click in the cell and type a more suitable heading. If you require any additional headings please add them. Any headings outside of the black box will not be included in the drop down lists on the current account tab.

If you require more space within either of the black boxes right click in the cell below with your mouse (as long as it is within the black box) and choose "insert" then choose the option "shift cells down" a new cell will be added above. The lowest cell that you can do this to is currently on row 15 otherwise it will not be included in the drop down list on the current account tab.

To delete additional rows within the black box right click with your mouse on the cell number and choose "delete" then choose "shift cells up". The cell will then be deleted.

Current Account

Click on the Current Account (CA-Q1 to CA – Q4) tab. This sheet has some protection on to protect the headings and formula. If you try to write on a protected cell you will receive an error message.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	East Riding Voluntary Action Services (ERVAS) Limited												
2	Community Accountancy Service												
3													
4	(Organisation Name)												
5	Cash Book												
6													
7	Financial Year Ending:		31 March 2014										
8													
9	Quarter 1 Ending:		30 June 2013										
10													
11	Input income as a positive figure + and expenditure as a negative figure -												
12	Date	Details	Funder	Category of Income/ expenditure	Reference (cheque/ receipt no.)	Income	Expenditure	Balance	Rec?				
13	01/04/2013	Opening Balance						0.00		<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Sian: Check statement - Has the transaction gone through the bank yet? When it is shown on the statement put Y </div> <div style="border: 1px solid black; padding: 5px;"> Sian: Opening Balance </div>			
14								0.00					
15								0.00					
16								0.00					
17								0.00					
18								0.00					
19								0.00					
20								0.00					
21								0.00					
22								0.00					
23								0.00					
24								0.00					
25								0.00					
26								0.00					
27								0.00					
28								0.00					
29								0.00					
30								0.00					
31								0.00					

Enter your organisation name in the yellow square which currently states "(Organisation Name)". Where it states "Financial Year ending:" change the date to the last day of your organisations financial year. In the "Quarter X Ending:" box put in the last date of the quarter.

Enter the opening balance at the beginning of the year in the red circle.

To enter transactions in the table:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	East Riding Voluntary Action Services (ERVAS) Limited												
2	Community Accountancy Service												
3													
4	Community Centre												
5	Cash Book												
6													
7	Financial Year Ending:		31 March 2014										
8													
9	Quarter 1 Ending:		30 June 2013										
10													
11	Input income as a positive figure + and expenditure as a negative figure -												
12	Date	Details	Funder	Category of Income/ expenditure	Reference (cheque/ receipt no.)	Income	Expenditure	Balance	Rec?				
13	01/04/2013	Opening Balance						9,765.52		<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Sian: Check statement - Has the transaction gone through the bank yet? When it is shown on the statement put Y </div> <div style="border: 1px solid black; padding: 5px;"> Sian: Opening Balance </div>			
14	05/04/2013	HMRC	Lloyds/TSB	PAYE/NI	00154		(956.00)	8,809.52					
15	06/04/2013	AON Insurance	Unrestricted	Insurance	00155		(589.96)	8,219.56					
16	07/04/2013	Awards For All	Awards For All	Funding	BACS057	8,500.00		16,719.56					
17	15/04/2013	Mr Derek Brown	Lloyds/TSB	Salary	00156		(1,562.22)	15,157.34					
18								15,157.34					
19								15,157.34					
20								15,157.34					
21								15,157.34					
22								15,157.34					

- **Date** – Enter date of transaction
- **Details** – Person/organisation money received from/paid to
- **Funder** – Choose from the list by clicking on the little triangle that appears when you click in the cell. This list is taken from the list tab. If the list appears blank scroll up as you are at the bottom.
- **Category of Income/Expenditure** – Choose from the list by clicking on the little triangle that appears when you click in the cell. This list is taken from the List tab.
- **Reference (Cheque/Receipt no.)** – For expenditure this will be the cheque number or for internet banking transactions you should give each one a consecutive numerical reference (eg IB001). For income this will be the paying in slip number, if your paying in slip does not have one then give each income item a consecutive numerical reference.
- **Income** – Enter the amount of money received
- **Expenditure** – Enter the amount of money spent as a negative figure. This is done by pressing the minus (-) sign which is next to the zero button (above the P) on your keyboard prior to typing the number. This number will then appear on your table as a red number with brackets round. If you do not put the expenditure as a negative number the balance column will not be correct.
- **Balance** – The Balance column is a formula and will automatically update to show the balance in the account.
- **Rec?** - When you check each transaction against your bank statement write the number of the bank statement that the transaction appears in. If your bank statements do not have a statement number then write one on the statement.

If you require more rows in the table press the add row button (this will only work if macros are enabled).

Each quarter current account sheet links to the previous quarter.

Set up an arch lever file with dividers as follows:

- Income
- Expenditure
- Bank Statements

File all documentation in reference number order within the relevant section of your file.

Summary

Click on the Summary (Sum Q1 to Sum Q4) tab. This sheet is protected.

Prior to any transactions being entered to the Current Account the table in the summary tab will look like this.

	A	B	C	D	E
1	(Organisation Name)				
2	Finance Report				
3					
4	Financial Year ending:		31/03/2014		
5					
6	Quarter 1 ending:		30/06/2013		
7					
8	Opening Balance		£9,765.52		
9	Income		£0.00		
10	Expenditure		£0.00		
11	Closing Balance		£9,765.52		
12					
				Refresh Table	
13	Category	Total	Total		
		Income	Expenditure		
14	☰ (blank)				
15	(blank)				
16	Grand Total				
17					

Once you have entered transactions to the Current Account tab a message will appear on the Summary table that tells you "Table needs refreshing press button". Click on the refresh table button. This is run by a macro if you have not enabled macros, this will not work.

1	Community Centre				
2	Finance Report				
3					
4	Financial Year ending:		31/03/2014		
5					
6	Quarter 1 ending:		30/06/2013		
7					
8	Opening Balance		£9,765.52		
9	Income		£8,500.00		
10	Expenditure		(£3,108.18)		
11	Closing Balance		£15,157.34	Table needs refreshing press button	
12					
				Refresh Table	
13	Category	Total	Total		
		Income	Expenditure		
14	☰ (blank)				
15	(blank)				
16	Grand Total				

This will then update the information in the table to provide a summary of income and expenditure by category.

	A	B	C	D	E
1	Community Centre				
2	Finance Report				
3					
4	Financial Year ending:		31/03/2014		
5					
6	Quarter 1 ending:		30/06/2013		
7					
8	Opening Balance		£9,765.52		
9	Income		£8,500.00		
10	Expenditure		(£3,108.18)		
11	Closing Balance		£15,157.34		
12					
				Refresh Table	
13	Category	Total	Total		
		Income	Expenditure		
14	(blank)				
15	(blank)				
16	Unrestricted				
17	Insurance		(589.96)		
18	Lloyds/TSB				
19	PAYE/NI		(956.00)		
20	Salary		(1,562.22)		
21	Awards For All				
22	Funding	8500.00			
23	Grand Total	8500.00	(3,108.18)		
24					
25					

Each quarterly current account cashbook has a corresponding summary cashbook.

Bank Reconciliation

Click on the bank reconciliation tab. This sheet is protected you can only type in the yellow areas. The bank reconciliation tab provides a template for recording the results of a bank reconciliation.

When you receive your bank statement check the Current Account tab to ensure that the transactions recorded are written up. If there are any on the bank statement that are not recorded in the Current Account tab then you should enter these up.

If there are transactions recorded on the current account tab that are not on the bank statement these have not yet cleared through the bank. These should be listed in the relevant area of the bank reconciliation template. Payments are input as normal numbers and not negative numbers on this template.

A breakdown of the information that needs entering is as follows:

- **Bank reconciliation for the period ending** – Enter the last date on the bank statement.
- **Balance as per bank statement** - Enter the bank balance on the last date on the bank statement.

- **Less: Cheques not yet presented** – Enter all payments on the current account tab that have not yet gone through the bank account on the statement.
- **Add: Receipts not yet credited** – Enter all money received on the current tab that have not yet gone through the bank account on the statement.

(Organisation Name)

Bank Reconciliation for the quarter ending:

30/06/2013

Balance as per Bank Statement			
Less:			
Cheques not yet presented			
Date	Cheque No	Payee	Amount
Total of cheques not yet presented			0.00
Add:			
Receipts not yet credited:			
Date	Receipt No	Payer	Amount
Total of receipts not yet credited			0.00
Adjusted Bank Balance			0.00

This has not reconciled

	£
Cash Book Balance brought forward	£9,765.52
Add:	
Money received this quarter	£0.00
Less:	
Payments during the quarter	£0.00
Cash Book balance carried forward	£9,765.52

The bottom part of the table regarding the cash book balances automatically takes information from the current account tab.

Bank Statement Balance - cheques not presented + Receipts not credited	=	Adjusted/Reconciled Bank Balance
Cash Book Balance b/f + Money received - Payments made	=	Cash book balance c/f
Adjusted/Reconciled Bank Balance	=	Cash book balance c/f

The adjusted/Reconciled bank balance should always be the same as the cash book balance c/f. If not, there are transactions not included (either in the bank reconciliation or the current account tab) or there is an error with the figures included for example £9.97 may have been input as £9.79.

There is a bank reconciliation template for each quarter.

For full instructions on Bank Reconciliations please see our Bank Reconciliations Good Practice Guide.

Comments

We value your comments as they help us to shape the service. If you would like to provide a comment on this template or any of the services that we provide please feel free to do so.



For further information please contact:

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