

**APPENDIX A****NOTE:**

This document should only be used to assist in identifying the area in which the discrepancy exists, where the Form A does not balance initially.

If the Form A balances, the completion of this section is not necessary.

**BANK ACCOUNT:**

<b>Line No.</b>	<b>Details</b>	<b>£</b>
1	Balance B/F (this is the bank figure carried forward from last year's Form A)	
2	<b>Plus</b> Imprest transferred into account during the year (usually two transfers – April and October)	
3	<b>Plus</b> Income paid into Account (generally should be nil)	
4	Total of line 1 <b>plus</b> line 2 plus line 3	
5	<b>Minus</b> cheques drawn (the total of all cheques)	
6	<b>Total</b> of line 4 minus line 5	*
7	<b>Total</b> as per Bank Reconciliation	
8	<b>Surplus/Deficit</b> (line 6 minus line 7)	

\*This figure should agree with the reconciled bank figure.

**CASH:**

<b>Line No.</b>	<b>Details</b>	<b>£</b>
1	<b>Balance B/F</b> (this is the cash figure carried forward from last year's Form A)	
2	<b>Plus</b> Cash from bank (value of cheques drawn for cash)	
3	<b>Total</b> of line 1 plus line 2	
4	<b>Minus</b> Cash expenditure (total of all cash expenditure)	
5	<b>Total</b> of line 3 <b>minus</b> line 4	**
6	<b>Total</b> of actual cash counted	
7	<b>Surplus/Deficit</b> (line 5 <b>minus</b> line 6)	

\*\*This figure should agree with the actual cash counted.

**APPENDIX A****STAMPS:**

<b>Line No.</b>	<b>Details</b>	<b>£</b>
1	<b>Balance B/F</b> (this is the stamps figure carried forward from last year's Form A)	
2	<b>Plus</b> Stamps purchased during the year (using cash or cheque)	
3	<b>Total</b> of line 1 <b>plus</b> line 2	
4	<b>Minus</b> stamps used ( <b>total</b> usage according to the postage record book)	
5	<b>Total</b> of line 3 <b>minus</b> line 4	***
6	<b>Total</b> of actual stamps counted	
7	<b>Surplus/Deficit</b> (line 5 <b>minus</b> line 6)	

\*\*\*This figure should agree with the value of stamps counted.

**SUMMARY:**

<b>Asset</b>	<b>Surplus/Deficit £</b>
1. <b>Bank</b>	
2. <b>Cash</b>	
3. <b>Stamps</b>	
<b>Total surplus/deficit (1+2+3)</b>	

**Note:**

The sum of the surpluses/deficits of Bank, Cash and Stamps should equal the total surplus/deficit on the Form A. If this is not the case, an error has been made in one of the reconciliations.