

The electronic cashbook is integrated into the annual return to central office. Effectively, the cashbook comprises sections i) **Receipts**, ii) **Payments**, 1) **Receipts&Payments**, 2) **Cash&Bank** and B) **Qtrs** of the return. This guidance focuses on these sections.

Guidance on completing the remainder of the annual return, along with the annual return form itself, is distributed to Area and Group Treasurers annually in August/September each year. Note that minor improvements are made to the annual return form each year, so it is worth copying and pasting your transactions into the latest version when it is distributed.

Please see our factsheets 'FIN009 - Bookkeeping' and 'FIN010 – Accounts and annual return' for more information.

Notes on the cashbook:

- Light-grey boxes have been pre-completed with a formula and cannot be edited.
- Please avoid using the 'cut and paste' functionality of Excel. This is likely to disrupt formulas and cause errors. You may use the 'copy and paste' functionality, although this may change the formatting of the return.
- The Receipts&Payments worksheet can be reduced in height to fit on one page.
- Please save the return in .xls format (i.e. *not* in the newer .xlsx or .xlsm formats).

Instructions

- A) Complete the details at the top of the **Front** page. Leave 'quarter ended' blank. Please include your Area/Group code e.g. AV01.
- B) Complete the **Receipts** and the **Payments** worksheets. Important: these sections are to be completed *on a receipts and payments basis* (see Glossary). For each transaction, enter the details using the drop-down menus. The headings are split into restricted, main and self-funded components (plus loans) and are as listed in the 'Receipts&Payments' worksheet. You may also enter 'Y' in the 'Bank?' column to indicate that the transaction has appeared on your bank statement. Note that you can use the drop-down menus at the top of the table to sort or filter your transactions. *In Excel 2007 or later you may need to use the sort options in the 'home' menu.*
 - You can record a maximum of 500 receipts and 500 payments in the cashbook.
 - The height of the rows can be adjusted to fit more than one line of text.
 - The print area can be changed using the 'page break preview' option in the 'view' menu (in Excel 2003/2007). This will be necessary if you wish to print the cashbook pages and have entered more transactions than will fit on one page.
- C) The next worksheet is **Receipts&Payments**. This section should have been completed automatically! Check that all figures agree with your cashbook.

- Completion of the 'prior year' boxes in this section is optional.

- Section 1 can be reduced in height to fit on one page if required.

D) The next worksheet is **Cash&Bank**. Please provide your 'opening' cash and bank balance on row [A], split into restricted, main and self-funded components. Row [B] shows the surplus/deficit for each component as per the 'Receipts&Payments' worksheet. If you received/paid any loans in the year, enter the total 'loans receipts' minus 'loan payments' figure on row [C]. The total of rows [A] to [C] is shown in row [D].

Now to provide your 'closing' cash and bank balances. For each bank account, please provide the account number, institution, account name and balance as per the year end statement. If there are any *reconciling items* (see Glossary) please enter these in the rows provided; receipts should be positive and payments negative. The 'balance per statement' and the reconciling items are summed to arrive at your cashbook balance for each account.

You can quickly identify your reconciling items by re-visiting the Receipts and the Payments worksheets and filtering the 'Bank?' column to show only the blank entries.

Back in Cash&Bank, your total cash and bank balances will be shown in the 'closing balances' table. If the figure in the 'variance' box is not equal to zero there is a mistake, so please re-check your figures!

E) The cashbook version of the return also includes the Quarters worksheet which enables quarterly cash-accounting. Feel free to use this functionality if it is useful. Choose either quarter 1, 2, 3 or 4 to view the summary figures for that quarter.

Glossary

Receipts and payments basis:

Transactions are recorded as they are received and paid out. No adjustments are made for amounts owing at year end.

Reconciling items:

These are items included in your cashbook but not yet listed on your bank statement.

This includes:

- Receipts not yet credited to the bank account e.g. cheques received but not yet cleared
- Payments not yet debited from the bank account e.g. cheques written but not yet cashed

If you have any queries about using the electronic cashbook, please contact the Finance team: areagroupfinance@ramblers.org.uk.

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