

**Appendix B – Bank Reconciliation & Bank Balances (September 2025 to January 2026)**

**September 2025**

<b>Bank Reconciliation at 30/09/2025</b>			
	Cash in Hand 01/04/2025		105,627.10
	<b>ADD</b>		
	Receipts 01/04/2025 - 30/09/2025		227,971.84
			333,598.94
	<b>SUBTRACT</b>		
	Payments 01/04/2025 - 30/09/2025		111,700.95
<b>A</b>	<b>Cash in Hand 30/09/2025</b> (per Cash Book)		<b>221,897.99</b>
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	Cash in hand per Bank Statements		
	Petty Cash	30/09/2025	418.65
	Unity Bank Current	30/09/2025	29,442.68
	Unity Bank Reserves	30/09/2025	192,036.66
			<b>221,897.99</b>
	Less unrepresented payments		
			221,897.99
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>221,897.99</b>
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<b>A = B Checks out OK</b>			

**October 2025**

<b>Bank Reconciliation at 31/10/2025</b>			
	Cash in Hand 01/04/2025		105,627.10
	<b>ADD</b>		
	Receipts 01/04/2025 - 31/10/2025		231,713.57
			337,340.67
	<b>SUBTRACT</b>		
	Payments 01/04/2025 - 31/10/2025		127,718.05
<b>A</b>	<b>Cash in Hand 31/10/2025</b> (per Cash Book)		<b>209,622.62</b>
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	Cash in hand per Bank Statements		
	Petty Cash	31/10/2025	418.65
	Unity Bank Current	31/10/2025	17,167.31
	Unity Bank Reserves	31/10/2025	192,036.66
			<b>209,622.62</b>
	Less unrepresented payments		
			209,622.62
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>209,622.62</b>
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<b>A = B Checks out OK</b>			

**November 2025**

<b>Bank Reconciliation at 30/11/2025</b>			
	Cash in Hand 01/04/2025		105,627.10
	<b>ADD</b> Receipts 01/04/2025 - 30/11/2025		236,210.45
			341,837.55
	<b>SUBTRACT</b> Payments 01/04/2025 - 30/11/2025		145,325.29
<b>A</b>	<b>Cash in Hand 30/11/2025</b> (per Cash Book)		<b>196,512.26</b>
	Cash in hand per Bank Statements		
	Petty Cash 30/11/2025	420.34	
	Unity Bank Current 30/11/2025	8,605.26	
	Unity Bank Reserves 30/11/2025	187,486.66	
			<b>196,512.26</b>
	Less unrepresented payments		
			196,512.26
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>196,512.26</b>
<b>A = B Checks out OK</b>			

**December 2025**

<b>Bank Reconciliation at 31/12/2025</b>			
	Cash in Hand 01/04/2025		105,627.10
	<b>ADD</b> Receipts 01/04/2025 - 31/12/2025		243,749.46
			349,376.56
	<b>SUBTRACT</b> Payments 01/04/2025 - 31/12/2025		166,140.60
<b>A</b>	<b>Cash in Hand 31/12/2025</b> (per Cash Book)		<b>183,235.96</b>
	Cash in hand per Bank Statements		
	Petty Cash 31/12/2025	1,755.49	
	Unity Bank Current 31/12/2025	12,968.02	
	Unity Bank Reserves 31/12/2025	168,512.45	
			<b>183,235.96</b>
	Less unrepresented payments		
			183,235.96
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>183,235.96</b>
<b>A = B Checks out OK</b>			

**January 2026**

<b>Bank Reconciliation at 31/01/2026</b>			
	Cash in Hand 01/04/2025		105,627.10
	<b>ADD</b> Receipts 01/04/2025 - 31/01/2026		247,221.46
			352,848.56
	<b>SUBTRACT</b> Payments 01/04/2025 - 31/01/2026		179,136.53
<b>A</b>	<b>Cash in Hand 31/01/2026</b> (per Cash Book)		<b>173,712.03</b>
	Cash in hand per Bank Statements		
	Petty Cash                      31/01/2026	500.00	
	Unity Bank Current            31/01/2026	13,424.09	
	Unity Bank Reserves         31/01/2026	159,787.94	
			<b>173,712.03</b>
	Less unrepresented payments		173,712.03
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>173,712.03</b>
	<b>A = B Checks out OK</b>		