**Practice 2**

The Cash Book of Sin Trading showed a debit balance of RM 1,658 at 31 October Year 2.

On checking the Bank Statement as at that date against the Cash Book, it was discovered that:

1. Bank charges of RM 50 shown on the Bank Statement had not yet been entered in the Cash Book.
2. A cheque for RM 158 banked had been returned by the bank, but it had not been written back in the Cash Book.
3. A cheque for RM 60 drawn for stationery had been entered in the Cash Book as a receipt.
4. Two cheques issued to creditors for RM 124 and RM 384 respectively had not yet been presented to the bank.
5. A lodgement of RM 481 made on the last day of the month had not yet been credited to the account by the bank.

**You are required to:**

1. make the necessary entries in the Cash Book and bring down the adjusted balance;
2. prepare Bank Reconciliation Statement ot show the balance as per Bank Statement.