**Question 11**

The Bank Statement received by Wing Lee Enterprise on 31 December 2023 shows a debit balance of RM1,006. On the same date, The Cash Book shows a debit balance of RM3,160. In comparison of the Cash Book and the Bank Statement, it was found that the differences were due to the following items:

Transactions being recorded in the Bank Statement but not the Cash Book:

1. The bank has credited the account of Wing Lee with dividends RM650 and interest on fixed capital RM350.
2. Bank charges amounted to RM64.

Transactions being recorded in the Cash Book but not the Bank Statement:

1. Cheque no. 115705 of RM2,700 being deposited and cheque no. 115713 of RM1,905 received from Choo Company on 5 December had not been credited by the bank.
2. Cheque no. 220011 amounted to RM608 paid to Lee Supplier had not been processed by the bank.

**Additional information:**

1. A cheque of RM350 received from Mavis Trading on 20 December was returned by the bank because the cheque was invalid.
2. Cheque no. 220017 amounted RM420 being drawn by the company for rental was wrongly recorded in the Cash Book as RM240.
3. The bank had wrongly debited a payment of RM620 made by Win Lee Enterprise to Wing Lee Enterprise’s account.
4. Cheque no. 220015 totaled RM372 being drawn for personal use was wrongly recorded as RM327 in the Bank Statement.

**You are required to** prepare a Bank Reconciliation Statement as at 31 December 2023 (without bring the cash book up to date).