Excel Spreadsheet: Handbook

General Information

The Athletic Union must demonstrate to the University that it is in control, recording and managing its grant effectively. We must be able to give a complete and true picture of what this grant money is used for and how much clubs are raising themselves. In order to achieve this every club must keep a record of its financial movements using the generic Excel Spreadsheet. **If a club has more than one account they must use another Excel Sheet.** Every club treasurer will be emailed a copy of the generic Accounts Excel Sheet at the start of the year by the AU treasurer. If you have not been, please get in contact with him/her. At the very least you will need to submit these twice annually (once each semester) but your club could be audited so ensure that it is up to date at any time. **Any club with more than one account must submit Excel Sheets for all its accounts.**

Please do not attempt to change the coding as this has serious repercussions. All you have to do is enter the correct numbers into the correct boxes.

Some Points

Title Page:

- Enter your Club name into cell/box H2.
- Enter your starting bank balance. This is the amount in your account on August 1st, into cell G6.

Income/Expenditure Sheets

- When recording an income/expenditure you should go through these steps:
    - Record the date (**use the date the cheque was written**)
    - Include the last 3 digits of the Bank Giro number or the cheque number in the Ref/Chq no. column

- Record the **total** amount deposited/cheque value in the Bank column and then in one of the appropriate subcategory columns.
- If all of these entries are correct then the green boxes on the pages Term 1 and Term 2 will be equal. If they do not, you have either made an arithmetic error or you have forgotten to split an amount across the other columns.

Monthly Bank Reconciliation

- When you receive your monthly bank statement, record the end of month balance in cell AE6 of that respective month.
- Enter the total amount from cheques that have not yet been cashed into cell AE9.
- Enter the total amount of money that you have put into the account which has not yet appeared on the bank statement into cell AE12.
- If your accounts have been done correctly then the yellow Error box will read 0.00.

Term 1, Term 2, End of Year

- Excel works out everything for you on these sheets, so you don't need to do anything with them. However as a check, the numbers in the green boxes (the Net Gain/Loss) should be equal in each respective sheet if everything is correct.

Example

The *Tiddlywinks Club* Title Page, Income, Expenditure and Monthly Reconciliation Excel Sheets for October 2009.

		The University of St. Andrews				**Tiddlywinks Club**
		Accounts for the Academic Year				**2009-2010**
		Starting Bank Balance		£		
		Finishing Bank Balance		£	0.00	
		Profit/(Loss) for year		£	0.00	
		If you are having any difficulty with your accounts				
		please email me, or make an appointment to				
		see me as soon as possible.				
		Russell D. Hall				
		Athletic Union Treasurer				
		Email:	autreas			

The name of your club goes in cell **H2.**

The amount in your account on 1st August goes into cell **G6.**

Go to *end of year* worksheet. Enter the number in cell **B20**, into this box. Do this only once all the months have been completed.

Excel will work this one out for you.

Brought forward

Bank Giro Number

OCTOBER - INCOME		Tiddlywinks Club			2009-2010							
Date	Description	Ref.		**Bank**	From St.AUAU	Member-ship	Travel	Fund-raising	Equipment	Interest	Grants	Other
	Balance b/f			300.02	0.00	0.00	0.00	0.00	0.00	0.02	200.00	0.00
05-Oct	Membership	121		500.00		500.00						
05-Oct	Bake Sale	121		70.00				70.00				
22-Oct	Sponsorship- Winks R Us	122		1,000.00				1,000.00				
31-Oct	Interest			0.02						0.02		
31-Oct	Grant from UK Tiddly	123		600.00							600.00	
	October Total		0.00	1,170.02	0.00	500.00	0.00	70.00	0.00	0.02	600.00	0.00
	Year to Date c/f		0.00	1,470.04	0.00	500.00	0.00	70.00	0.00	0.04	800.00	0.00

Enter amount in the **Bank** column and then in one of the appropriate subcategory columns like AU, Membership, Travel etc.

AU Treasurer
Email: autreas

RDH

Can use to cross reference with your cheque stubs. **Not compulsary**

OCTOBER - EXPENDITURE **Tiddlywinks Club** **2009-2010**

Date	Description	Chq No.	Ref.		**Bank**	VAT	Travel	Affil.	E'tain	Merchand	Coach	Admin	St.AUAU Memo
	Balance b/f				240.00	0.00	20.00	180.00	0.00	0.00	0.00	40.00	0.00
06-Oct	Posters for Freshers' Fayre	101	A		20.00							20.00	
14-Oct	Louise First Aid Course	102	B		25.00							25.00	
26-Oct	Coach Fees	103	C		150.00						150.00		
29-Oct	Winkers Ball Tickets	104	D		350.00				350.00				
30-Oct	Mr Tiddly: Fuel	105	E		30.00		30.00						
	October Total			0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00
	Year to Date c/f			0.00	280.00	0.00	20.00	180.00	0.00	0.00	0.00	80.00	0.00

For cheques make sure you enter the date in which they were written; not cashed.

Cheque Number (last 3 digits)

It is imperative that you enter the amount in the **Bank** column and one of the other subcategory columns. This will prevent an error later on. It also lets you see how the club spends it money monthly and year-to-date.

AU Treasurer
Email: autreas

Tiddlywinks Club			
Monthly Bank Reconciliation			**October**
1.BANK ACCOUNT			
		£	
Balance per Bank Statement		585.04	
Less cheques written not yet			
cleared through bank a/c		530.00	
Add lodgements not yet			
cleared through bank a/c		1,600.00	
Other			
Adjusted Bank Balance		1,655.04	
2.ACCOUNTING RECORDS			
Balance b/f		100.00	
Income to Date		2,370.04	
Expenditure to date		815.00	
Other			
Balance per Cash Sheets		1,655.04	
Error		0.00	

This comes directly from the bank statement; the amount in the account on 31st October

You have to calculate this number yourself from the bank statement; find the cheques which have not yet cleared and add them up. In this case cheque ref. C, D and E. So 150+350+30= 530. If all cheques have cleared just leave or enter 0.

Again you have to calculate this yourself; find how much money you have put into the account which has not yet been processed (does not appear on the bank statement). In this case bank giro ref. 122 and 123. So 1000+600= 1600. If all lodgements have cleared through the bank then just leave or enter 0.

If you have calculated everything correctly then the error should be 0.

The rest of these numbers are filled in by the program.