

Smaller authorities audit guidance

Bank reconciliation template

	£	£	
Balance per bank statement at 31 March 2021		222,926.00	<u>BOX 8</u>
Add: outstanding receipts			
	3,298.00	VAT Recoverable	
		3,298.00	
Less: outstanding payments			
	2,643.00	Accruals	
		2,643.00	
Balance per cashbook at 31 March 2021		<u>223,581.00</u>	<u>BOX 7</u>

Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2021 but which appear on the bank statement after 31 March 2021.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2021 but which appear on the bank statement after 31 March 2021.