

Smaller authorities audit guidance

Bank reconciliation template

31 March 2019

		£	£
Balance per bank statement at	31 March 2019		294,941.05
Add: outstanding receipts			
Creditors		3,902.11	
Receipts in Advance		5,366.66	
			9,268.77
Less: outstanding payments			
Debtors		85.52	
VAT Recoverable		2,904.04	
Payment in Advance		4,240.68	
			7,230.24
Balance per cashbook at	31 March 2019		<u>296,979.58</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 2019 but which appear on the bank statement after 31 March 2019

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2019 but which appear on the bank statement after 31 March 2019