

## Smaller authorities audit guidance

### Bank reconciliation template

	£	£	
Balance per bank statement at 31 March 2023		£ 75,000.00	Co-op account
		£ 80,983.49	CCLA 31/03/2023
		£ 21,049.55	UTB 31/03/2023
		£ 48.09	Petty cash c/f at year end 2018
		<u>£ 100.00</u>	Petty cash c/f at year end 2019
Add: outstanding receipts		-	
Less: outstanding payments			
Balance per cashbook at 31 March 2023		<u><u>£ 177,181.13</u></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 2023 but which appear on the bank statement after 31 March 2023.

#### Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2023 but which appear on the bank statement after 31 March 2023.