

**Smaller authorities audit guidance**

Epwell Parish Council

	£	£
Balance per bank statement at 31 March 2022		11,912.25
Add: outstanding receipts		
Less: outstanding payments		
916	110.00	
921	27.90	
919	503.95	
920	125.80	
918	150.00	
	8.00	
	42.06	
		967.71
Balance per cashbook at 31 March 2022		10,944.54

Outstanding receipts

This should include any amounts received which have been recorded in the cashbook as being received in the period to 31 March 2022 but which appear on the bank statement after 31 March 2022.

Outstanding payments

This should include any amounts paid which have been recorded in the cashbook as being paid in the period to 31 March 2022 but which appear on the bank statement after 31 March 2022.

