**The bank statement**

A bank statement is a document produced by a bank detailing a record of all money paid into and out of the bank account. It is an externally produced document that is received or downloaded by an organisation on a regular basis and is used to check to their internal records and confirm its accuracy, known as a bank reconciliation.

An example of a bank statement:

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| Details of all transactions into and out of the bank account  BP = bank payment  BR = bank receipt | Table  Description automatically generated | Statement date  Account details  Statement reference number  D denotes an overdrawn balance  C denotes money in the account |