

Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025 (selected)

Point 1.10 - "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority".

Point 5.20 - "The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March".

Point 5.175 - "Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8". For more information on short-term investments, please see point 2.23 of the Practitioner's Guide 2025.

Instructions for completing this template

1. Please fill in the figure from the Annual Governance and Accountability Return (AGAR) for the Box 8 Cash and Cash Equivalents balance.

2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, any unbanked cash and any unrepresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the bottom of this template.

3. The final row calculates a difference between the Box 8 value per the AGAR and the adjusted bank balance at 31 March 2026. This should be NIL (or round to nil) for the balance to be satisfactorily reconciled.

NB: If the authority has either total income (Boxes 2+3) or total expenditure (boxes 4+5+6) above £500,000, the authority must provide a copy of the bank statement(s) showing the value of the bank account(s) at 31 March 2026 to support the figures per this template.

Box 8 Cash and Cash Equivalents	2,395.00
Bank Statement Balances	
Current Account	2,038.05
Reserve Account	446.68
Total Cash at Bank	2,484.73
Additional Balances e.g., petty cash, short-term investments	
Total Additional Cash Balances	-
Total Balances at 31 March 2026	2,484.73 calculated figure
APD unbanked cash	
Total Unbanked Cash	-
LESS unrepresented cheques	
Cheque number 489	90.00
Total Unrepresented Cheques	90.00
Net Balances at 31 March 2026	2,394.73 calculated figure
Difference	0.27 calculated figure

56 6/6/26

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the ACAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in each section, quantified to show the figures for each year. This will automatically calculate the remaining difference and the percentage unexplained.
4. Once a sufficient explanation has been given to bring the percentage change within 15% between years, the percentage difference cell will highlight as green in the adjusted line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	1,500.00	2,000.00	500.00	33.3%	Increase in precept requirement due to introduction of website and gov.uk emails
		500.00	-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			-	0.0%	No further explanation needed
Box 3: Total other receipts	81.00	145.00	64.00	79.0%	VAT Refund received
		65.00	-		
			-		
			-		
			-		
Box 3: Total other receipts (adjusted)			-	-1.3%	No further explanation needed
Box 4: Staff costs	800.00	770.00	-30.00	-3.8%	
			-		
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			-	-3.8%	No further explanation needed
Box 5: Loan interest/capital repayments	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
Box 5: Loan interest/capital repayments (adjusted)			-	0.0%	No further explanation needed
Box 6: Other payments	977.00	1,477.00	500.00	51.2%	Website development and email account set up
		350.00	-		Microsoft Licence Fee
		84.99	-		Meeting Room Use from 2024-2025 year
		40.00	-		
			-		
Box 6: Other payments (adjusted)			25.01	3.0%	No further explanation needed
Box 9: Fixed assets plus long-term investments	1,250.00	732.00	-518.00	-41.4%	Review of Assets identified Assets which were disposed of Asset Register created
			-		
			-		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			-	0.0%	No further explanation needed
Box 10: Total borrowings			-	#DIV/0!	
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed

SB 6/6/26

Attachment 1.4 - Earmarked Reserves - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 1.13 - "The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves"

Point 5.208 - "As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the external auditor".

Instructions for completing this template

1. Please populate the Annual Governance and Accountability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves).
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is required regarding the level of reserves held.
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as 'Yes' in the 'Explanation sufficient?' line.

Annual Governance and Accountability Return (AGAR)		2025-26
Box 4 Staff Costs		770.00
Box 5 Loan interest/capital repayments		
Box 6 Other payments		1,477.00
Total Revenue Expenditure		2,247.00
Box 7 Balances carried forward		2,395.00
Explanation required?		Yes
Earmarked Reserves		
Staff Costs for 2025/26 only 11 months full year salary for 2026/27 will be £1125		1,125.00
Total Earmarked Reserves		1,125.00
Unearmarked / General Reserves		1,270.00
Explanation sufficient?		Yes