

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	195.84	
Bank Statement Balances		
Operational Account	167.24	
Savings Account	28.60	
Total Cash at Bank	195.84	
Additional Balances e.g., petty cash, short-term investments		
	0	
Total Additional Cash Balances	-	
Total Balances at 31 March 2026	195.84	<i>calculated figure</i>
ADD unbanked cash		
	0	
Total Unbanked Cash	-	
LESS unrepresented cheques		
	0	
Total Unrepresented Cheques	-	
Net Balances at 31 March 2026	195.84	<i>calculated figure</i>
Difference	-	<i>calculated figure</i>

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR 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 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	13,400.00	-	- 13,400.00	-100.0%	The Slaley Parish Council didn't receive a Precept in 2025/2026.
			-		
			-		
			-		
			-		
Box 2: Precept or Rates and levies (adjusted)			- 13,400.00	-100.0%	Further explanation needed
Box 3: Total other receipts	1,344.00	2,196.16	852.16	63.4%	
VAT rebate	619.19	845.81	226.62		
Savings Account Interest	197.42	40.35	- 157.07		
NCC overpayment reimbursement	311.47		- 311.47		
Playground Inspection incorrect payment reimbursement	196.95		- 196.95		
Donations/Grants	-	1,085.00	1,085.00		
Website usage (Healey PC, Commemoration Hall, Ads)		225.00	225.00		
Box 3: Total other receipts (adjusted)			- 18.97	-1.4%	No further explanation needed
Box 4: Staff costs	7,242.90	6,264.04	- 978.86	-13.5%	
			-		
			-		
			-		
			-		
Box 4: Staff costs (adjusted)			- 978.86	-13.5%	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	10,268.00	9,688.42	- 579.58	-5.6%	
			-		
			-		
			-		
			-		
Box 6: Other payments (adjusted)			- 579.58	-5.6%	No further explanation needed
Box 9: Fixed assets plus long-term investments	19,788.00	19,746.00	- 42.00	-0.2%	The Mirror at Glen crossroads was replaced. The replacement cost £96 which was less to replace than the original mirror which cost £135.
			-		
			-		
			-		
			-		
Box 9: Fixed assets plus long-term investments (adjusted)			- 42.00	-0.2%	Further explanation needed
Box 10: Total borrowings	-	-	-	#DIV/0!	
			-		
			-		
			-		
			-		
Box 10: Total borrowings (adjusted)			-	0.0%	No further explanation needed

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		6,264.04
Box 5 Loan interest/capital repayments		-
Box 6 Other payments		9,688.42
Total Revenue Expenditure		15,952.46
Box 7 Balances carried forward		195.84
Explanation required?		No
Earmarked Reserves		
Total Earmarked Reserves		-
Unearmarked / General Reserves		195.84
Explanation sufficient?		Yes