

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
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	43,940.37
Bank Statement Balances	
Lloyds Operational Account	3,330.89
Lloyds Savings Account	10,609.48
CCLA	30,000.00
Total Cash at Bank	43,940.37
Additional Balances e.g., petty cash, short-term investments	
Total Additional Cash Balances	0.00
Total Balances at 31 March 2026	43,940.37 <i>calculated figure</i>
ADD unbanked cash	
Total Unbanked Cash	0.00
LESS unrepresented cheques	
Total Unrepresented Cheques	0.00
Net Balances at 31 March 2026	43,940.37 <i>calculated figure</i>
Difference	0.00 <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 the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail explanation can be provided for the movement between years.
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 'explained' 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	43,000.00	46,000.00	3,000.00	7.0%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			3,000.00	7.0%	No further explanation needed
Box 3: Total other receipts	20,725.77	10,432.36	-10,293.41	-49.7%	
Cemetery Fees	9,860.00	4,775.00	-5,085.00		Decrease in burial purchases to normal levels pre 2024-25
VAT reclaim	6,325.39	994.56	-5,330.83		Large VAT reclaim in 2024/25 due to large single claim of £3299.60 for resurfacing tarmac.
			0.00		
Box 3: Total other receipts (explained)			122.42	0.6%	No further explanation needed
Box 4: Staff costs	12,498.39	13,691.58	1,193.19	9.5%	
			0.00		
			0.00		
Box 4: Staff costs (explained)			1,193.19	9.5%	No further explanation needed
Box 5: Loan interest/capital repayments	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed
Box 6: Other payments	55,046.96	68,191.18	13,144.22	23.9%	
Cemetery Grass Cutting	3,692.00	4,908.54	1,216.54		Increase in mowing costs due to increase in grass growth/rain
Bus Shelter provision	0.00	10,980.00	10,980.00		Building of new bus shelters
			0.00		
Box 6: Other payments (explained)			947.68	1.7%	No further explanation needed

Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.

Box 9: Fixed assets plus long-term investments	23,175.33	31,062.33	7,887.00	34.0%	
Bus Shelter	0.00	8,250.00	8,250.00		Addition of new buss shelter to the asset register
Honda self propelled mower	315.00	0.00	-315.00		Scrapped as broken
Two old strimmers	50.00	0.00	-50.00		Scrapped as broken
Box 9: Fixed assets plus long-term investments (explained)			2.00	0.0%	Further explanation needed
Box 10: Total borrowings	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
Box 10: Total borrowings (explained)			0.00	0.0%	No further explanation needed

Attachment 1.3 - Reconciliation of Boxes 7 and 8 - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 5.172 - "Where an authority prepares its accounts on the I&E basis, the balance sheet total of reserves will not match the bank reconciliation due to debtors, prepayments, creditors and accruals".

Point 5.173 - "A reconciliation between lines 7 and 8 should be prepared that will always agree to the accounting records".

Instructions for completing this template

1. Please fill in the figures from the Annual Governance and Accountability Return (AGAR) for the Box 7 Balances carried forward and the Box 8 Cash and Cash Equivalents balances.
2. Complete the sections as shown for any trade debtors, prepayments, trade creditors or receipts in advance. Totals will be displayed for each section, including the total additions/deductions to feed into the reconciliation of the figures for Boxes 7 and 8.
3. The Reconciliation table at the bottom of the sheet will calculate any difference between the adjusted Box 7 and the Box 8 balances. This difference must be nil (or rounds to nil) for the reconciliation to be complete.

Box 7 Balances carried forward	43,940.37
Debtors	
Total Debtors	0.00
Payments made in advance / prepayments	
Total Prepayments	0.00
Total deductions	0.00 <i>calculated figure</i>
Creditors	
Total Creditors	0.00
Receipts in Advance	
Total Receipts in Advance	0.00
Total additions	0.00 <i>calculated figure</i>
Reconciliation of Boxes 7 and 8	
Recalculated Value for Box 8	43,940.37
Box 8 Cash and Cash Equivalents	43,940.37
Difference	0.00

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		13,691.58
Box 5 Loan interest/capital repayments		0.00
Box 6 Other payments		68,191.18
Total Revenue Expenditure		81,882.76
Box 7 Balances carried forward		43,940.37
Explanation required?		No
Earmarked Reserves		
Total Earmarked Reserves		0.00
Unearmarked / General Reserves		43,940.37
Explanation sufficient?		Yes

Instructions:

Please complete the coloured boxes with figures per the AGAR and figures for earmarked reserves. The 'Explanation Required?' box will indicate whether an explanation is required to explain reserves exceeding the tolerable threshold set by Forvis Mazars (1.15 x the higher of precept and total payments). If explanations are required, please document these in the rows below (*insert more rows where required*). Once a sufficient amount of explanations has been provided, this will be shown with a 'Yes' in the 'Explanation sufficient?' line.

Box 2	Precept	<input type="text" value="46,000"/>	x 1.15 =	52,900
Box 4	Staff costs	<input type="text" value="13,691"/>		
Box 5	Loan interest / capital repayments	<input type="text" value="0"/>		
Box 6	Other payments	<input type="text" value="68,191"/>		
		81,882	x 1.15 =	78,420
	Max level of reserves			<input type="text" value="78,420"/>
Box 7	Balances carried forward			<input type="text" value="69,391"/>
	Explanation required?			<input type="text" value="No"/>
	<u>Explanation(s) for earmarked reserves:</u> NB: NOT 'general' funds/reserves			
	Elections			<input type="text" value="500"/>
	Denefields play area - contractual reserve			<input type="text" value="15,633"/>
	Headstone survey			<input type="text" value="500"/>
	Admin IT reserve			<input type="text" value="400"/>
	Mower purchase			<input type="text" value="2,500"/>
	Play equipment reserve			<input type="text" value="4,680"/>
				<input type="text" value="24,213"/>
	Reserves not earmarked			45,178
	Explanations sufficient?			<input type="text" value="Yes"/>