

Attachment 1.1

Bank reconciliation

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed "Year ending 31 March 2025" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name UPCHURCH PARISH COUNCIL

Financial year ending 31 March 2025

Prepared by NINA HENLEY CLERK / RFO Date 01 APRIL 2025

Balance per bank statements as at 31 March 2025:	£	£
CURRENT ACCOUNT		34420.98
Petty cash float (if applicable)		
Less: any unpresented cheques at 31 March 2025 (normally only current account)		
Cheque number		
Add: any un-banked cash at 31 March 2025		
e.g. Allotment rents banked 31 March 2025 (but not credited until 1 April 2025)		
Net balances as at 31 March 2025		34420.98
<i>The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:</i>		
CASH BOOK		
Opening Balance 1 April 2024		28236.12
Add: Receipts in the year		102780.86
Less: Payments in the year		96596.00
Closing balance per cash book [receipts and payments book] as at 31 March 2025 (must equal net balances above)		34420.98

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: UPCHURCH PARISH COUNCIL

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be 'compensating' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Please see separate excel attachment as an alternative. It is at the discretion of clerks which template you choose to complete, but you must complete one of these templates as part of your return to us.

Section 2	2023/24 £	2024/25 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	38655	48577	9922 26%	£48206 Forecast Spend to EY £7571 Committed spend £9396 End of year expected bank balance £31239 Reserves £27000.00 left minus reserves £4239 Budget 24/25 Payment £57636 Receipt £ 4840 Budget £52796 Minus bank figure PRECEPT FIGURE £48577 Precept current £38655 25.7% increase £48577
Box 3 <i>Other income</i>	14216	53778	39562 278%	Grant receipts £20000.00 National Lottery £10000.00 Swale Prosperity Fund Project for older children's play equipment Also due to large expenditure UPC resolved to do more frequent VAT returns. Previously only did annually this year we have actioned VAT refunds 3 times resulting in £11082 income inc the play area project.

				receipts Allotments £2130 Receipts Burials £2825 Receipts car park £160
Box 4 <i>Staff costs</i>	17189	19496	2307 13%	
Box 5 <i>Loan interest/ capital</i>	0	0		
Box 6 <i>Other payments</i>	47735	76675	28940 61%	Payment of £35998,88 to Playdale for older children's play equipment project Dec 2024
Box 7 <i>Balances carried forward</i>	28236	34421	6184 22%	If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box. Additional VAT Refunds actioned total £11082
Box 9 <i>Fixed assets & long-term assets</i>	162640	181582	18942 12%	Explain <u>all</u> movements in this category and not just those above 15% additional play equipment Athens unit £16114 woodland trail added £2216 Office laptop £470 Additional barrier baskets x 8 £600 old lap top disposed -£458 Total £18942
Box 10 <i>Total borrowing</i>	0	0	0	

Upchurch Parish Council
Reserves Balance
2024-2025

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Capital					
Play Area Older children equipm		29,999.06	29,999.06		0.00
Total Capital	0.00	29,999.06	29,999.06		0.00
Earmarked					
Bank Works		500.00			500.00
Community events		500.00			500.00
Total Earmarked	0.00	1,000.00			1,000.00
TOTAL RESERVE		30,999.06	29,999.06		1,000.00
GENERAL FUND					33,420.98
TOTAL FUNDS					34,420.98