

# Attachment 1.1

## Bank reconciliation – Example.

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 2024" 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 2024

Prepared by Nina Henley Clerk / RFO

Date 04/04/2024

	£	£
Balance per bank statements as at 31 March 2024:		
Unity Trust Bank Current account		28236.12
Petty cash float (if applicable)		
Less: any un-presented cheques at 31 March 2024 (normally only current account)		
Cheque number		
Add: any un-banked cash at 31 March 2024		
e.g. Allotment rents banked 31 March 2024 (but not credited until 1 April 2024)		
Net balances as at 31 March 2024		28236.12
<b><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></b>		
CASH BOOK		
Opening Balance 1 April 2023		40288.57
Add: Receipts in the year		52871.15
Less: Payments in the year		64923.60
Closing balance per cash book [receipts and payments book] as at 31 March 2024 ( <b>must equal net balances above</b> )		28236.12

## 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.

Section 2	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance  (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	36814	38655	£ 1841	
Box 3 <i>Other income</i>	18539	14216	£ -4321	22/23 grants received for woodland trail £2349 Speed survey £600 Defib grant £750 Reduction of 50% to Swale lighting grant from £2550 22 to £1275 23
Box 4 <i>Staff costs</i>	13502	17189	£ 3687	Clerk Hours increase to 16 a week  Clerk pay rise for completing CiLCA
Box 5 <i>Loan interest/ capital</i>	0	0	£ 0.00	
Box 6 <i>Other payments</i>	46876	47735	£ 858	

Box 7 <i>Balances carried forward</i>	40289	28236	£ -12052	Payments for unbudgeted additional emergency costs Repair work to access road £7416 Fence repair to allotment £1980 Replacing Defib £2990  Total £12386
Box 9 <i>Fixed assets &amp; long-term assets</i>	160291	162640	£ 2349	Disposed Defibs 3008 Added new Defibs 2990 added Bollards 387 added fencing allotments 1980
Box 10 <i>Total borrowing</i>	0	0	£ 0.00	