

# 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 East Farleigh Parish Council

Financial year ending 31 March 2024

Prepared by Nina Henley Clerk / RFO to East Farleigh Parish Council Date 04/04/2024

Balance per bank statements as at 31 March 2024:	£	£
Unity Trust Current Account	7553.60	
Unity Trust Instant Access	17783.59	
Redwood Bank	61894.37	
CCLA Public Sector Fund	30000.00	
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)		
	117231.56	
Net balances as at 31 March 2024		
<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	118024.72	
	106516.58	
Opening Balance 1 April 2023	107309.74	
Add: Receipts in the year		
Less: Payments in the year		
Closing balance per cash book [receipts and payments book] as at 31 March 2024 ( <b>must equal net balances above</b> )	117231.56	

## Attachment 1.2

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

Parish Council name: East Farleigh 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>	75000	75000	£ 0.00	
Box 3 <i>Other income</i>	9564	31517	£ 21953	Play area refurbishment grants £2705 CCLA grant £2922 CIL £2922 CIL £1000 KCC £1000 KALC £ 500 Goldings homes total £11049 Investments Bank interest total £4065 VAT refund Play area £4740 TOTAL £19854

Box 4 <i>Staff costs</i>	19019	26168	£ 7149	New clerk from April 23 CiLCA qualified so higher salary Hand over period 6 weeks paying 2 clerks
Box 5 <i>Loan interest/ capital</i>	4759	4759	£ 0.00	
Box 6 <i>Other payments</i>	38280	76383	£ 38103	Play area refurbishment project £28400 Speed restrictions KCC project £7100 Video Survey £2340 New accts support £1366 TOTAL £39206
Box 7 <i>Balances carried forward</i>	118025	117232	£ -793	<b>See attached EMR Sheet</b>
Box 9 <i>Fixed assets &amp; long-term assets</i>	196975	194420	-2555	Added play area gate 1982 added play area signs 258 car park sign 78 See saw 411  Disp play area sign 265 play area gate 945 swing barriers 783 toddler springer 1462 filing cab 25 RBS software 295 shredder 45  Historical error from previous year corrected 1465
Box 10 <i>Total borrowing</i>	97646	95906	-1741	