

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 unpresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the bottom
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	41,178.00	
Bank Statement Balances		
Unity Trust Instant saver	38,927.00	
Unity Trust current	2,251.00	
Total Cash at Bank	41,178.00	
Additional Balances e.g., petty cash, short-term investments		
Total Additional Cash Balances	0.00	
Total Balances at 31 March 2026	41,178.00	<i>calculated figure</i>
ADD unbanked cash		
Total Unbanked Cash	0.00	
LESS unpresented cheques		
Total Unpresented Cheques	0.00	
Net Balances at 31 March 2026	41,178.00	<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	48,577.00	52,311.00	3,734.00	7.7%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			3,734.00	7.7%	No further explanation needed
Box 3: Total other receipts	53,778.00	8,903.00	-44,875.00	-83.4%	
Grants received	30,000.00		30,000.00		
Vat refund	14,897.00		-14,897.00		In 2024/25 we had various projects this included 2 grants: £10000 SBC Prosperity Fund £20000 National Lottery
Lighting grant	1,275.00		-1,275.00		2024/25 total £30000 2025/26 £0 variance £30000
			0.00		2024/25 VAT Refunds total £17188 2025/26 total £2491 variance £14697
			0.00		2024/25 received Lighting Grant from SBC £1275 2025/26 £0 variance £1275
Box 3: Total other receipts (explained)			1,997.00	2.0%	TOTAL variance 24/25 to 25/26 £45872
Box 4: Staff costs	19,486.00	20,555.00	1,069.00	5.4%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 4: Staff costs (explained)			1,059.00	5.4%	No further explanation needed
Box 5: Loan interest/capital repayments	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed
Box 6: Other payments	76,675.00	33,802.00	-42,773.00	-56.8%	
Highways car park	8,899.00		-8,899.00		Payment variances
Play area upgrade	36,400.00		-36,400.00		2024/25 projects
			0.00		Highways car park £8899
			0.00		Play area upgrades £36400
			0.00		Total variance £ 45299
Box 6: Other payments (explained)			2,526.00	3.3%	
<i>Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.</i>					
Box 9: Fixed assets plus long-term investments	181,582.00	179,637.00	-1,945.00	-1.1%	
Speedwatch	1,945.00		-1,945.00		DISPOSED SPEEDWATCH 1945.00
			0.00		
			0.00		
			0.00		
Box 9: Fixed assets plus long-term investments (explained)			0.00	0.0%	No further explanation needed
Box 10: Total borrowings	0.00	0.00	0.00	#DIV/0!	
			0.00		
			0.00		
			0.00		
			0.00		
Box 10: Total borrowings (explained)			0.00	0.0%	No further explanation needed

Upchurch Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Bank Works	500.00	-500.00			0.00
Community events	500.00				500.00
Allotment Rent					0.00
Burial Ground works		4,000.00			4,000.00
Trees		3,000.00			3,000.00
Total Earmarked	1,000.00	6,500.00			7,500.00
TOTAL RESERVE	1,000.00	6,500.00			7,500.00
GENERAL FUND					33,678.25
TOTAL FUNDS					41,178.25