

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 bottom of this template.

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		16,646.00
Bank Statement Balances		
Community Account		7,892.74
Premium Account		8,863.34
Total Cash at Bank		16,756.08
Additional Balances e.g., petty cash, short-term investments		
Total Additional Cash Balances		-
Total Balances at 31 March 2026		16,756.08 <i>calculated figure</i>
ADD unbanked cash		
Total Unbanked Cash		-
LESS unrepresented cheques		
	900	£70
	913	40.00
Total Unrepresented Cheques		110.00
Net Balances at 31 March 2026		16,646.08 <i>calculated figure</i>
Difference		- 0.08 <i>calculated figure</i>

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	16,646.00
Debtors	
Total Debtors	-
Payments made in advance / prepayments	
Total Prepayments	-
Total deductions	- <i>calculated figure</i>
Creditors	
Total Creditors	-
Receipts in Advance	
Total Receipts in Advance	-
Total additions	- <i>calculated figure</i>
Reconciliation of Boxes 7 and 8	
Recalculated Value for Box 8	16,646.00
Box 8 Cash and Cash Equivalents	16,646.00
Difference	-