Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 Ma
of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresente
entered as negative figures.

Name of smaller authority: Wetheral Parish Council

County area (local councils and parish meetings only): Cumbria

Financial year ending 31 March 2019

Prepared by (Name and Role): Sue Tarrant, Clerk & Responsible Financial Officer

Date: 25.04.19

		£	£
Balance per bank statements as at 31/3/19:			
	Business Premium Account	55,362.0	
	Current Account	24,545.0	
	Cumberland BS 30 day notice account	66,854.0	
[add more accounts if necessary]			
			146,761.0
Petty cash float (if applicable)			-
Less: any unpresented cheques as at 31/3/19 **(enter these as negative numbers)**			
	AW Blake	(17.00)	
	BT	(489.00)	
	Carlisle City Council	(170.00)	
	J Parker	(49.00)	
	Ivor Roberts	(0.27)	
		(1.00)	
			(726.00)
Add: any un-banked cash as at 31/3/19			
	WM Plant	98.0	
	Brian Routledge Bees	30.0	
	Cumbria Waste management	44.0	
			172.0
Net balances as at 31/3/19 (Box 8)			**146,207.0**

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis <u>only</u>)
Please complete the highlighted boxes.

Name of smaller authority: Wetheral Parish Council

County area (local councils and parish meetings only): Cumbria

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net differnece between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			**143,822.00**
Deduct:	Debtors **(enter these as negative numbers)**		
	1		
	2		
	3		
		-	
Deduct:	Payments made in advance (prepayments) **(enter these as negative numbers)**		
	Office rent	(1,350.00)	
		(1,350.00)	
Total deductions			(1,350.00)
Add:			
	Creditors (must not include community infrastructure levy (CIL) receipts)		
	Sundry creditors	3,735.00	
		3,735.00	
Add:			
	Receipts in advance (must not include deferred grants/loans received)		
	1		
	2		
		-	
Total additions			3,735.00
Box 8: Total cash and short term investments			**146,207.00**

J

Explanation of variances – pro forma

Wetheral Parish Council
Cumbria

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200);
• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2017/18 £	2018/19 £	Variance £	Variance %	Explanation Required?	responses trigger below based on	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	61,809	116,036				of % variance from PY	
2 Precept or Rates and Levies	138,452	145,177	6,725	4.86%	NO		
3 Total Other Receipts	51,992	35,286	-16,706	32.13%	YES		Reduced number of grants received by £6990, VAT refunds by £7780, Burial fees and grave spaces by £992 totalling £15,762.
4 Staff Costs	38,713	39,485	772	1.99%	NO		
5 Loan Interest/Capital Repayment	0		0	0.00%	NO		
6 All Other Payments	97,505	113,192	15,687	16.09%	YES		Increase payments ; Establishment,£4121 this included increased insurance premium, this was due to the re-valuation of the Councils assets, purchased a new printer, increased office rent, IT costs as this was previously offered for free from the District Council. Grants £17,000 this was due to support for the refurbishment of a village community centre that was flooded and village hall grants.
7 Balances Carried Forward	116,036	143,822			NO	EXPLANATI	
8 Total Cash and Short Term Investments	116,174	146,207				EXPLANATI	
9 Total Fixed Assets plus Other Long Term Investments and /	556,609	562,185	5,576	1.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable