

**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.**

<b>Box 8 Cash and Cash Equivalents</b>		<b>90,465.01</b>
<b>Bank Statement Balances</b>		
Unity Trust Current Account		63,639.69
Unity Trust Instant Access Account		39,151.11
<b>Total Cash at Bank</b>		<b>102,790.80</b>
<b>Additional Balances e.g., petty cash, short-term investments</b>		
<b>Total Additional Cash Balances</b>		<b>0.00</b>
<b>Total Balances at 31 March 2026</b>		<b>102,790.80</b> <i>calculated figure</i>
<b>ADD unbanked cash</b>		
<b>Total Unbanked Cash</b>		<b>0.00</b>
<b>LESS unrepresented cheques</b>		
	300221	750.00
	300241	8,731.08
	300246	100.89
	300247	628.07
	300248	15.75
	300249	2,100.00
<b>Total Unrepresented Cheques</b>		<b>12,325.79</b>
<b>Net Balances at 31 March 2026</b>		<b>90,465.01</b> <i>calculated figure</i>
<b>Difference</b>		<b>0.00</b> <i>calculated figure</i>

# AGAR Schedules 2025-26

Swynnerton Parish Council



## 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
<b>Box 2: Precept or Rates and levies</b>	<b>33,020.00</b>	<b>32,885.00</b>	<b>-135.00</b>	<b>-0.4%</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 2: Precept or Rates and levies (explained)</b>			<b>-135.00</b>	<b>-0.4%</b>	No further explanation needed
<b>Box 3: Total other receipts</b>	<b>9,129.00</b>	<b>30,793.00</b>	<b>21,664.00</b>	<b>237.3%</b>	
section 106 monies for improvements to Tittensor play area		22,487.00	22,487.00		
			0.00		
			0.00		
			0.00		
<b>Box 3: Total other receipts (explained)</b>			<b>-823.00</b>	<b>-9.0%</b>	No further explanation needed
<b>Box 4: Staff costs</b>	<b>7,612.00</b>	<b>8,624.00</b>	<b>1,012.00</b>	<b>13.3%</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 4: Staff costs (explained)</b>			<b>1,012.00</b>	<b>13.3%</b>	No further explanation needed
<b>Box 5: Loan interest/capital repayments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 5: Loan interest/capital repayments (explained)</b>			<b>0.00</b>	<b>0.0%</b>	No further explanation needed
<b>Box 6: Other payments</b>	<b>26,012.00</b>	<b>36,996.00</b>	<b>10,984.00</b>	<b>42.2%</b>	
Two Benches for Tittensor ward	0.00	2,090.00	2,090.00		
Goal posts at Swynnerton play area	0.00	1,607.00	1,607.00		
Youth Shelter at Swynnerton play area	0.00	7,276.00	7,276.00		
Radar speed gun for Swynnerton ward	0.00	249.00	249.00		
Grant to improve community pond area	0.00	5,000.00	5,000.00		
Grants to Village Halls	4,500.00	8,150.00	3,650.00		
Civic amenity visits	2,445.00	1,280.00	-1,165.00		Invoices for 2 years paid in 2024/25 (2024 and 2025) and one year in 2025/26 (2026)
Six benches for bus shelters	2,148.00	0.00	-2,148.00		
Two grit bins	410.00	0.00	-410.00		
Installation of Speed indication devices	1,000.00	0.00	-1,000.00		
Repairs to cenotaph in Swynnerton	1,200.00	0.00	-1,200.00		
Repainting of cenotaph	2,210.00	0.00	-2,210.00		
			0.00		
<b>Box 6: Other payments (explained)</b>			<b>-735.00</b>	<b>-2.8%</b>	No further explanation needed
<b>Box 9: Fixed assets plus long-term investments</b>	<b>81,983.00</b>	<b>93,205.00</b>	<b>11,222.00</b>	<b>13.7%</b>	
Two Benches for Tittensor ward		2,090.00	2,090.00		
Goal posts at Swynnerton play area		1,607.00	1,607.00		
Youth Shelter at Swynnerton play area		7,276.00	7,276.00		
Radar speed gun for Swynnerton ward		249.00	249.00		
			0.00		
<b>Box 9: Fixed assets plus long-term investments (explained)</b>			<b>0.00</b>	<b>0.0%</b>	No further explanation needed
<b>Box 10: Total borrowings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>	
			0.00		
			0.00		
			0.00		
			0.00		
<b>Box 10: Total borrowings (explained)</b>			<b>0.00</b>	<b>0.0%</b>	No further explanation needed

Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.

## Attachment 1.4 - Earmarked Reserves - Year ended 31 March 2026

### Guidance per the Practitioner's Guide 2025

Point 1.13 - "The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves"

Point 5.208 - "As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the external auditor".

### Instructions for completing this template

1. Please populate the Annual Governance and Accountability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6.
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves).
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is required regarding the level of reserves held.
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as 'Yes' in the 'Explanation sufficient?' line.

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	8,624.00
Box 5 Loan interest/capital repayments	0.00
Box 6 Other payments	36,996.00
<b>Total Revenue Expenditure</b>	<b>45,620.00</b>
<b>Box 7 Balances carried forward</b>	<b>90,465.00</b>
<b>Explanation required?</b>	<b>Yes</b>
Earmarked Reserves	
Contested election costs	5,000.00
Additional equipment at Swynnerton play area	12,734.00
Purchase and installation of speed indication device in Tittensor	7,000.00
Purchase and installation of Information Board in Trentham	1,206.00
Improvements to Tittensor play area (predominately funded by s106 monies received in March 2026 of £22,487)	25,000.00
<b>Total Earmarked Reserves</b>	<b>50,940.00</b>
<b>Unearmarked / General Reserves</b>	<b>39,525.00</b>
<b>Explanation sufficient?</b>	<b>Yes</b>