

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **mu** column headed “Year ending 31 March 2026” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts receipts and payments basis. Please complete the highlighted boxes, remembering that unrepresented cheques should be figures.

Name of smaller authority: **Pilton Parish Council**

County area (local councils and parish meetings only): **Somerset**

Financial year ending 31 March 2026

Prepared by (Name and Role): **Helen Richardson (Clerk & RFO)**

Date: **29/05/2026**

	£	£
Balance per bank statements as at 31/3/2026:		
Community Account	2,266.6	
Commercial Instant Access	51,220.4	
		53,486.9
Petty cash float (if applicable)		-
Less: any unrepresented cheques as at 31/3/2026 (enter these as negative numbers)		
None		-
Add: any un-banked cash as at 31/3/2026		
None		-
Net balances as at 31/3/2026 (Box 8)		<u>53,486.9</u>

Explanation of variances – pro forma

Name of smaller authority: [REDACTED]

County area (local councils and parish meetings only): [REDACTED]

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	11,070	61,537					Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	25,990	32,488	6,498	25.00%	YES		In the 2025/6 budget, the Parish Council agreed to increase general reserves by an additional £6000, following recommendation from Somerset to allow Parish Councils to take on more devolved services.
3 Total Other Receipts	46,659	3,726	-42,933	92.01%	YES		In 2024/25 £39,190 we received donation and unusually high burial ground fees received of £6,725. Total for these two items - £45,915. In 2025/26 no donation was received and burial ground fees totalled £3350
4 Staff Costs	8,623	11,104	2,482	28.78%	YES		New clerk started in December 2025 with one months overlap and on a higher SCP rate and an additional hour per week. In 2024/25 total clerks net pay was £6713.64. In 2025/26 total clerks net pay was £7243.14 (£4904.14 for outgoing clerk and £2339 for new clerk) a difference of £529.50. Income tax paid in 2024-25 was £1695.60 and tax paid in 2025-26 was £2731.70. NI paid in 2024-25 was £45.26 and NI paid in 2025-26 was £669.64.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	13,560	33,160	19,601	144.55%	YES		In 2025/6 £20,000 was paid as a loan over a 4 year period, interest free, to Pilton Playing Fields Trust (allocated from the large donation received in 2024/25)
7 Balances Carried Forward	61,537	53,487					VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	61,537	53,487					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	27,433	27,744	311	1.13%	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

The Parish Council ticked 'No' for Assertion 10, because although many arrangements have been put in place to comply with the new Assertion 10, it was agreed that more work was needed to meet with the requirements.

For example, An IT policy was adopted based on the NALC model template and a data audit has taken place, however a Data Protection Policy and Document Retention Policy needs to be adopted.

All councillors have been provided with a council owned email address, but several are still using personal email accounts.

All councillors have been provided with details of a Data Protection and Freedom of Information training resources, but not all have completed the course.

The Parish Council recognises these shortcomings and will make every effort to ensure that they achieve full compliance during the current financial year.