

Attachment 1.1

Bank reconciliation – Example

This reconciliation must include all bank and building society accounts and other short-term investments*. It must agree to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name

CHEBSEY PARISH COUNCIL

Financial year ending 31 March 2022

Prepared by MRS SUSAN STOKES CLERK/RFO (Name and Position)

Date _____

Balance per bank statements as at 31 March 2022:

e.g. Current account

High interest account

Building society premium a/c

	£	£
	5755.19	
	0.04	

Petty cash float (if applicable)

Less: any un-presented cheques at 31 March 2022
(normally only current account)

Cheque number

	60.00		
	143.76	cheque	932
	18.04	cheque	936
	100.60	cheque	937
	_____	cheque	938

Add: any un-banked cash at 31 March 2022

e.g. Allotment rents banked 31 March 2022 (but
not credited until 1 April)

Net balances as at 31 March 2022

5432.83

The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:

CASH BOOK

Opening Balance 1 April 2021

Add: Receipts in the year

Less: Payments in the year

Closing balance per cash book [receipts and payments
book] as at 31 March 2022 (must equal net balances
above)

	(7621.47 + 0.04)	7621.51	
		9443.33	
		_____	11632.01
		_____	5432.83

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2