

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 cash equivalents balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different months, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at the year-end".

Point 5.175 - "Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances 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
2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, unbanked cash and any un-presented cheques. Each section includes a total and this will feed into a Net Balances figure total
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 submit 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	55,032.37
Bank Statement Balances	
	485.91
	54,546.46

Total Cash at Bank	55,032.37

Additional Balances e.g., petty cash, short-term investments	
Total Additional Cash Balances	0.00

Total Balances at 31 March 2026	55,032.37
--	------------------

ADD unbanked cash	
Total Unbanked Cash	0.00

LESS unpresented cheques	
Total Unpresented Cheques	0.00

Net Balances at 31 March 2026	55,032.37
--------------------------------------	------------------

Difference	0.00
-------------------	-------------



Forvis Mazars 2026 all rights reserved

orvis
zars

n a regular

*and short-term
dates in the
31 March".*

*must be
estments,*

valents balance.
ty cash, any
wards the
2026. This

**ist provide a
plate.**

calculated figure

calculated figure

calculated figure
