

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a rece basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Mulbarton Parish Council

County area (local councils and parish meetings only): South Norfolk

Financial year ending 31 March 20xx

Prepared by (Name and Role): Anne Phillips Clerk/RFO

Date: 25/04/2020

	£	£
Balance per bank statements as at 31/3/xx:		
RBS Current A/C (19323459)	4,329.90	
Santander Current A/C (40458178)	75,615.70	
Santander Saving A/C (40458231)	44,886.61	
[add more accounts if necessary]		
account 4		
account 5		
account 6		
account 7		
account 8		
		124,832.21
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/20 (enter these as negative numbers)		
102555	(480.00)	
102647	(108.00)	
102648	(65.00)	
102649	(13.90)	
[add more lines if necessary]		
102650	(336.38)	
22051	(576.36)	
22052	(19.49)	
22053	(632.37)	
22054	(182.54)	
22055	(45.00)	
		(2,459.04)
Add: any un-banked cash as at 31/3/20		
Net balances as at 31/3/20 (Box 8)		122,373.17

Explanation of variances – pro forma

Name of smaller authority: **MULBARTON PARISH COUNCIL**
 County area (local councils and South Norfolk): **SOUTH NORFOLK**

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).

	2018/19 £	2019/20 £	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	86,394	86,464					
2 Precept or Rates and Levies	50,947	51,574	627	1.23%	NO		
3 Total Other Receipts	26,000	20,636	-5,364	20.63%	YES		
4 Staff Costs	9,898	10,438	540	5.46%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	56,979	35,863	-21,116	37.06%	YES		
7 Balances Carried Forward	96,464	122,373					
8 Total Cash and Short Term Investments	96,464	122,373					
9 Total Fixed Assets plus Other Long Term Investments and	289,952	289,484	-458	0.17%	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

Mulbarton Parish Council for the year ending 31.03.2020

Explanation of variances:

BOX 3: Total other receipts

2018/19: £26,000 2019/20: £20,636

Variance: -£5,364

Football/MUGA/Bus Receipts: -£642 on 18/19

18/19 included £295 payment from Football Club that was a delayed/late payment for March 18 pending the completion of the new lease. 18/19 the MUGA was hired out for football training, this was not renewed in 19/20 resulting in -£200 on the previous year. 19/20 payment of £110 from Tennis coach was paid late due to CV-19 and is shown in 20/21 accounts.

VAT on income & Repayments: -£4,352 on 18/19

Payments for 19/20 were £21,118 less than the previous year resulting in less VAT being claimed as a refund. 18/19 payments included legal and security service charges which were vatable and claimed within the year, whilst in 19/20 only three payments were made for security and these were at a rate of 50% less than monthly charges in 18/19.

Allotment Rents: +£140 on 18/19

Increased occupancy rate of allotment sites in 19/20

Wayleaves: +£108 on 18/19

Increase payment for Solar Farm

BOX 6. All other payments

2018/19: £56,979 2019/20: £35,863

Variance: -£21,118

General Administration: -£14,256 on 18/19

Payments for security in 19/20 were £3,152 lower than 18/19.

Costs for professional services in relation to proposed development in the village were £2,970 less in 18/19.

18/19 included £7,226 for CCTV installation and electrical work and £996 legal fees for the conclusion of the football lease for Mulberry Park, none of which were repeated in 19/20.

19/20 costs included £379 for replacement printer and shredder and £576 Norfolk ALC subscription for 20/21.

Play areas: -£3,962 on 18/19

Explanation of variances - text

Mulbarton Parish Council for the year ending 31.03.2020

Payments in 18/19 included £2,032 on installation of grass matting and reseeding under zip wire, £1,286 to introduce pickleball and £600 for cleaning and additional line marking of the MUGA, 19/20 MUGA maintenance was £300. Repair costs in 18/19 were £580, £498 higher than in 19/20. 19/20 costs included a replacement bin (£168), play bark (£302) and tree work at the Meadows (£300).

Cleaning & Maintenance: +£620 on 18/19

18/19 costs included £1,243 on replacement & additional bins, £805 on office electrical work and £300 for tree works which were not repeated in 19/20. Dog bin servicing costs for 19/20 were £709 higher than the previous year. 19/20 cost included the deposit payment for repairs/refurbishment of the War Memorial Clock (£2,067) and installation of posts at Oakley Park of £439.

Allotments: +£940 on 18/19

Interim legal costs for the transfer of allotments were £54 higher in 19/20 than 18/19. 19/20 costs also included £500 for a surveys report on the Swamp site and £70 for miscellaneous repairs. Water charges were £182 higher in 19/20 with this being the first year that payments have been paid by direct debit and are now pending an annual payment review by the supplier.

Community Hall: -£1,706 on 18/19

£2,206 was spent on repairs and gravel for the car park in 18/19. In 19/20 £236 was spent on gravel, £95 on repairs and £170 on sweeping and clearing the gully pots.

Orchard Park/Grounds Maintenance: +£1,772.50 on 18/19

There was no change in the cost of the monthly grounds maintenance contract year on year. In 19/20 £1,250 was spent on the hedges and trees at the Meadows and £560 on the Jubilee Gardens.

Common: -£662.42 on 18/19

Parking restriction installation in 18/19 was £1,457 and bramble cutting £500; these costs were not incurred again in 19/20. In 19/20 the reinstatement of the ditches cost £1,320, repairs on the car park £444, bye law sign £133 and tree works/ planting £526. There was no change in the cost of hay cutting year on year.

VAT on Payments: -£3,683.05 on 18/19

Payments in 19/20 (minus salary and VAT on payments) were £31,406 which is £17,433 lower than 18/19.

Training: +£91 on 18/19

Increase in number of training workshops attended in 19/20.

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
Earmarked reserves:			
Neighbourhood Planning	12000		
Car Park	20000		
Meadows purchase	30000		
Clock refurbishment	5000		
Legal fees - leases	5000		
Reserve 6			
Reserve 7			72000
			<hr/>
General reserve	50373		50373
			<hr/>
Total reserves (must agree to Box 7)			122373