

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Holme Valley Parish Council

County area (local councils and parish meetings only): Kirklees

Financial year ending 31 March 2022

Prepared by (Name and Role): Rich McGill - Responsible Finance Officer

Date: 27/04/2022

	£	£
Balance per bank statements as at 31/3/22:		
HSBC Current	107,672.9	
HSBC BMM	55,679.1	
Handelsbanken 35D	-	
Handesbanken Current	84,659.0	
CCLA PSDF	75,000.0	
Petty Cash	-	
[add more accounts if necessary]		
		323,011.0
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/3/22 (enter these as negative numbers)		
none		
none		
none		
none		
[add more lines if necessary]		
none		
none		
none		
none		
		-
Add: any un-banked cash as at 31/3/22		
none		
none		
none		
		-
Net balances as at 31/3/22 (Box 8)		323,011.0

Explanation of variances – pro forma

Name of smaller authority: **Holme Valley Parish Council**

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

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);
- **New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- 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).

	2020/21 £	2021/22 £	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	269,150	347,101					Explanation of % variance from PY opening balance not required - Balance brought forward agrees																														
2 Precept or Rates and Levies	275,871	274,326	-1,545	0.56%	NO																																
3 Total Other Receipts	8,123	14,019	5,896	72.58%	YES		<table border="1"> <thead> <tr> <th colspan="3">INCOME</th> </tr> <tr> <th></th> <th>2020-21</th> <th>2021-22</th> </tr> </thead> <tbody> <tr> <td>Special Expense Grant</td> <td>£3,248</td> <td>£3,230</td> </tr> <tr> <td>Interest on Investments</td> <td>£200</td> <td>£33</td> </tr> <tr> <td>Rents – allotments and garages</td> <td>£940</td> <td>£940</td> </tr> <tr> <td>Donations – public toilets</td> <td>£2,075</td> <td>£2,865</td> </tr> <tr> <td>Rental income – Gartside Building</td> <td>£742</td> <td>£4,848</td> </tr> <tr> <td>Other income</td> <td>£868</td> <td>£2</td> </tr> <tr> <td>Neighbourhood Plan - grants</td> <td>£0</td> <td>£2,100</td> </tr> <tr> <td></td> <td>£8,123</td> <td>£14,019</td> </tr> </tbody> </table> <p>The most significant changes to Other Receipts were that 1) the Parish Council had let out a shop space with monthly rent of £400 2) Donations to the public toilets increased as lockdown ended and restrictions reduced and 3) a Neighbourhood Planning Grant was received ahead of the public referendum.</p>	INCOME				2020-21	2021-22	Special Expense Grant	£3,248	£3,230	Interest on Investments	£200	£33	Rents – allotments and garages	£940	£940	Donations – public toilets	£2,075	£2,865	Rental income – Gartside Building	£742	£4,848	Other income	£868	£2	Neighbourhood Plan - grants	£0	£2,100		£8,123	£14,019
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4 Staff Costs	58,700	64,202	5,502	9.37%	NO																																
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																																
6 All Other Payments	147,343	249,759	102,416	69.51%	YES		<p>Last year 2020-21, the Parish Council had to explain a variance in All Other Payments, - a decrease of around 25% on the previous year. This was largely due to the pandemic. The Parish Council was not able to spend money as it liked and was around £78,000 in surplus - income over expenditure - in 2020-21. This year, as lockdown ended, much of the Parish Council's outgoings have returned to pre-pandemic levels. Furthermore, some expenditure which could not be paid during the pandemic year was now committed in 2021-22. The Parish Council also wanted to help out local community groups adversely affected by the pandemic and struggling to survive with some kickstart grants. For example, £10,000 was paid from an earmarked reserve to a local community asset, Holmfirth Tech, for upgrades to their kitchen and toilets. The Parish Council also paid out £50,000 to Holmfirth Civic Hall for capital developments. This money had been built into the 2020-21 budget but was not called on due to the pandemic, but was now called on in 2021-22. The Parish Council also wanted to help local "bull" assets like village halls who had not been able to raise money so readily. The expenditure on Other Community Assets went up from £24,394 during the pandemic to £50,983 afterwards. Similarly, the Parish Council budgeted to spend more on grants to local groups promoting events and projects and spent £18,982 this last year as opposed to only £5,563 the year before. This was, again, to try and support local groups through the difficulties caused by COVID-19. In terms of other expenditure, last year a referendum was held on the Holme Valley Neighbourhood Plan and around £4,500 was spent promoting the referendum and encouraging people to vote. Bound copies were also printed for each councillor. Some services which were suspended for a time in 2020-21 (minibus service; toilets, benches maintenance; printing of publications etc) were now back fully operating and hence all those budget lines increased in expenditure. The operation of the toilets became more expensive too because of increased PPE and sanitisation. The Parish Council has also increased its commitment to young people in the Holme Valley by increasing the amount of grants paid out to youth facilities from £5,000 to over £3,000. The Climate Emergency Committee which includes a number of coupled members of the public has spent £6,900 on an electric cargo bike for use by local businesses to transport goods within the Holme Valley area. The Parish Council also held elections for two vacancies and the electoral costs were £4,590. £1,000 of small grants to celebrate the Platinum Jubilee were also paid out. Against that, some expenditure went down significantly - notably those COVID-related grants to the food bank and for relief support for the Civic Hall. The Climate Emergency Committee did not have the chance to progress projects which had become more difficult due to the pandemic.</p>																														
7 Balances Carried Forward	347,101	321,485			NO	VARIANCE EXPLANATION NOT REQUIRED																															
8 Total Cash and Short Term Investments	337,368	323,011				VARIANCE EXPLANATION NOT REQUIRED																															
9 Total Fixed Assets plus Other Long Term Investments and	5,271,894	5,274,894	3,000	0.06%	NO																																
10 Total Borrowings	0	0	0	0.00%	NO																																

ALL OTHER PAYMENTS	2020-21	2021-22
Start Training	6956	£771
Councillor Training	£996	£398
Chairman's Expenses	£3,000	£202
Council Office Supplies	£18,800	£2,014
Audit	£973	£1,720
Bank Charges	£900	£299
Elections	£0	£4,390
Repairs and Maintenance	£280	£45
Insurance	£159	£1,758
Office Equipment	£418	£111
Office/Room Hire	£10,000	£10,353
Legal Advice	£0	£450
FOA/UE Requests	£100	£0
Subscriptions	£2,800	£2,410
Telephone and Broadband	£288	£193
Civic Regalia	£150	£0
Holmfirth Library	£0	£682
Holmfirth Tech	£0	£10,000
Holmfirth Civic Hall - Projects	£1,149	£50,000
Other Community Assets	£24,394	£50,983
Public Toilets – Day to Day	£15,500	£19,962
Public Toilets – Lettable Space	£3,350	£496
Electronic Support	£2,438	£2,229
Grants	£5,563	£18,982
Neighbourhood Plan	£4,470	£4,911
Community Champion	£0	£700
Community Engagement	£0	£310
Publications	£0,012	£4,470
Royal Events	£0	£1,000
Website and Media	£594	£0
Special Projects	£358	£714
CCV	£5,000	£2,560
Christmas Provision	£4,334	£4,207
New Mill Churchyard	695	664
Dog Waste	£1,075	£1,064
Patient Transport Scheme	£2,000	£0
Minibus	£19,913	£21,167
Phone Boxes	£280	£64
Seats and Strollers	£8,600	£13,467
Youth Facilities	£5,000	£8,387
Other Organisations/Individuals	£4,825	£3,282
Climate Emergency Group Vehicle	£4,100	£0
Climate Emergency Transport	£0	£7,500
Civic Expenses/Incentives	£5,000	£0
HOVET COVID related costs	£1,000	£0
Grant to Food Bank	£6,300	£0
Grant to HVCMA – COVID supplies	£38	£38
	£47,343	£249,759

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Holme Valley Parish Council

County area (local councils and parish meetings only):

Kirklees

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		321,485.28
Deduct: Debtors (enter these as negative numbers)		
1. Wayleave Northern Power Grid	(2.00)	
2. Gartside Shop arrears	(1,100.00)	
3. VAT to be repaid	(1,153.82)	
	(2,255.82)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
None		
	-	
Total deductions		<u>(2,255.82)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
1. Grant Honley Business Association CCTV	1,560.00	
2. Hade Edge Band Room Hire	60.00	
3. YLCA VAT Training Cllr 07	30.00	
4. YLCA Year End Training Staff 04	30.00	
5. YLCA Year End Training Staff 07	30.00	
6. Document Logic - Photocopying	50.35	
7. Maintenance Expenses Toilets	50.69	
8. Maintenance Expenses Seats, Shelters	81.33	
9. Maintenance Toilets	962.62	
10. Maintenance Seats, Shelters	926.50	
	<u>3,781.49</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
None		
	-	
Total additions		<u>3,781.49</u>
Box 8: Total cash and short term investments		<u><u>323,010.95</u></u>