

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Be 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 rec basis. Please complete the highlighted boxes, remembering that un-presented 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 20xx

Prepared by (Name and Role): Richard McGill, RFO

Date: 01/06/2021

	£	£
Balance per bank statements as at 31/3/21:		
HSBC Community	121,730.0	
HSBC BMM	55,679.1	
Handelsbanken Current	84,959.0	
Handelsbanken 35D	-	
CCLA	75,000.0	
		337,368.1
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/xx (enter these as negative numbers)		
[add more lines if necessary]		
Add: any un-banked cash as at 31/3/xx		
		-
Net balances as at 31/3/21 (Box 8)		337,368.1

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: 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).

	2019/20 £	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	224,724	269,150					Explanation of % variance from PY opening balance not required - Balance brought forward does not agree, query this																																																																																																																																									
2 Precept or Rates and Levies	274,970	275,871	901	0.33%	NO																																																																																																																																											
3 Total Other Receipts	6,887	8,123	1,236	17.95%	YES	<table border="1"> <thead> <tr> <th></th> <th>2019-20</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>INCOME</td> <td></td> <td></td> </tr> <tr> <td>Special Expenses Grant</td> <td>£0.00</td> <td>£3,248.00</td> </tr> <tr> <td>Council Tax Support Grant</td> <td>£206.33</td> <td>£0.00</td> </tr> <tr> <td>Interest on Investments</td> <td>£761.39</td> <td>£200.00</td> </tr> <tr> <td>Rents - Allotments & Garages</td> <td>£965.00</td> <td>£940.00</td> </tr> <tr> <td>Donations - Public toilets</td> <td>£4,854.00</td> <td>£2,075.00</td> </tr> <tr> <td>Rental income - Public toilets</td> <td>£0.00</td> <td>£742.00</td> </tr> <tr> <td>Donation for bench upkeep</td> <td>£200.00</td> <td>£50.00</td> </tr> <tr> <td>Neighbourhood Plan - Grants</td> <td>£0.00</td> <td>£0.00</td> </tr> <tr> <td>Other income</td> <td>£0.00</td> <td>£868.00</td> </tr> <tr> <td>OTHER RECEIPTS</td> <td>£6,886.72</td> <td>£8,123.00</td> </tr> </tbody> </table> <p>A number of factors contributed. The Parish Council Council received a Special Expenses Grant from Kirklees Council of +£3248. This was a payment made to allow the primary authority to standardise its council tax rates across the authority whilst compensating Holme Valley residents for services provided by Holme Valley Parish Council that were normally the responsibility of Kirklees. We also received money for a new shop lot of £742 and other rentals went up from £865 to £940. Money from Holme Valley Land Charity contributed to the increase in Other Income to £2075 due to being closed and having a reduced service because of COVID. Interest on bank accounts went down from £657 to £179 due to the fall in interest rates. Benches donations went down from £200 to £50. And the Community Tax Support Grant ended and was reduced from £206 to zero.</p>		2019-20	2020-21	INCOME			Special Expenses Grant	£0.00	£3,248.00	Council Tax Support Grant	£206.33	£0.00	Interest on Investments	£761.39	£200.00	Rents - Allotments & Garages	£965.00	£940.00	Donations - Public toilets	£4,854.00	£2,075.00	Rental income - Public toilets	£0.00	£742.00	Donation for bench upkeep	£200.00	£50.00	Neighbourhood Plan - Grants	£0.00	£0.00	Other income	£0.00	£868.00	OTHER RECEIPTS	£6,886.72	£8,123.00																																																																																																						
	2019-20	2020-21																																																																																																																																														
INCOME																																																																																																																																																
Special Expenses Grant	£0.00	£3,248.00																																																																																																																																														
Council Tax Support Grant	£206.33	£0.00																																																																																																																																														
Interest on Investments	£761.39	£200.00																																																																																																																																														
Rents - Allotments & Garages	£965.00	£940.00																																																																																																																																														
Donations - Public toilets	£4,854.00	£2,075.00																																																																																																																																														
Rental income - Public toilets	£0.00	£742.00																																																																																																																																														
Donation for bench upkeep	£200.00	£50.00																																																																																																																																														
Neighbourhood Plan - Grants	£0.00	£0.00																																																																																																																																														
Other income	£0.00	£868.00																																																																																																																																														
OTHER RECEIPTS	£6,886.72	£8,123.00																																																																																																																																														
4 Staff Costs	37,122	58,700	21,578	58.13%	YES	<table border="1"> <thead> <tr> <th></th> <th>2019-20</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>STAFF COSTS</td> <td></td> <td></td> </tr> <tr> <td>Salaries - Clerk & Deputy</td> <td>£37,122.24</td> <td>£50,486.00</td> </tr> <tr> <td>Salaries - Climate Emergency Worker</td> <td>£0.00</td> <td>£8,214.00</td> </tr> <tr> <td>STAFF COSTS</td> <td>£37,122.24</td> <td>£58,700.00</td> </tr> <tr> <td>SUB-CONTRACTOR SERVICES</td> <td>£5,786.50</td> <td>£0.00</td> </tr> </tbody> </table> <p>With regard to the year 2019-20, the Council employed a Locum Clerk for the period April-August 2019. The Locum Clerk was not paid through Staff Costs but through Sub-Contractor Services. A new Acting Clerk was appointed April 2019 paid through Staff Costs. After that a new Deputy Clerk/RFO was appointed August 2019 and paid through Staff Costs. Hence, only one salaried worker was in post from April 2019 to August 2019, accounting for the lower amount Staff Costs amount in that year. In 2021 two salaried staff were in post for the whole year and then a new post was created, - Climate Emergency Coordinator, - and this was also paid through Staff Costs from August 2020. So the increase in Staff Costs is mainly due to the increase in staff from one at year start 2019-20 to three at year end 2020-21.</p>		2019-20	2020-21	STAFF COSTS			Salaries - Clerk & Deputy	£37,122.24	£50,486.00	Salaries - Climate Emergency Worker	£0.00	£8,214.00	STAFF COSTS	£37,122.24	£58,700.00	SUB-CONTRACTOR SERVICES	£5,786.50	£0.00																																																																																																																								
	2019-20	2020-21																																																																																																																																														
STAFF COSTS																																																																																																																																																
Salaries - Clerk & Deputy	£37,122.24	£50,486.00																																																																																																																																														
Salaries - Climate Emergency Worker	£0.00	£8,214.00																																																																																																																																														
STAFF COSTS	£37,122.24	£58,700.00																																																																																																																																														
SUB-CONTRACTOR SERVICES	£5,786.50	£0.00																																																																																																																																														
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO																																																																																																																																											
6 All Other Payments	200,308	147,343	-52,965	26.44%	YES	<table border="1"> <thead> <tr> <th></th> <th>2019-20</th> <th>2020-21</th> </tr> </thead> <tbody> <tr> <td>ALL OTHER PAYMENTS</td> <td></td> <td></td> </tr> <tr> <td>APD & Petty Cash</td> <td>£1,039.79</td> <td>£1,039.00</td> </tr> <tr> <td>Bank Charges</td> <td>£285.31</td> <td>£273.00</td> </tr> <tr> <td>Bank Charges</td> <td>£285.00</td> <td>£300.00</td> </tr> <tr> <td>Chairman's Allowance</td> <td>£0.00</td> <td>£1,000.00</td> </tr> <tr> <td>Civic Regalia</td> <td>£0.00</td> <td>£153.00</td> </tr> <tr> <td>Electrons</td> <td>£181.26</td> <td>£0.00</td> </tr> <tr> <td>Equipment Maintenance</td> <td>£370.50</td> <td>£250.00</td> </tr> <tr> <td>Insurance</td> <td>£1,673.79</td> <td>£959.00</td> </tr> <tr> <td>Members Travel Allowance</td> <td>£85.50</td> <td>£0.00</td> </tr> <tr> <td>Office Equipment</td> <td>£18.61</td> <td>£48.00</td> </tr> <tr> <td>Office/tenancy room hire</td> <td>£30,094.00</td> <td>£30,000.00</td> </tr> <tr> <td>Sub-contract services</td> <td>£5,786.50</td> <td>£0.00</td> </tr> <tr> <td>FOIA/IFR requests</td> <td>£0.00</td> <td>£300.00</td> </tr> <tr> <td>Legal fees</td> <td>£2,000.00</td> <td>£0.00</td> </tr> <tr> <td>Subscriptions</td> <td>£2,446.00</td> <td>£2,800.00</td> </tr> <tr> <td>Telephones</td> <td>£76.23</td> <td>£200.00</td> </tr> <tr> <td>Travel Training</td> <td>£2,295.51</td> <td>£1,014.00</td> </tr> <tr> <td>Comm Assets at risk of disposal</td> <td>£66,537.50</td> <td>£26,543.00</td> </tr> <tr> <td>Public toilets - disposal</td> <td>£38,352.79</td> <td>£35,503.00</td> </tr> <tr> <td>Public toilets - re-shaping</td> <td>£0.00</td> <td>£3,350.00</td> </tr> <tr> <td>Public toilets - re-shaping</td> <td>£385.51</td> <td>£4,436.00</td> </tr> <tr> <td>Electronic Support Maintenance</td> <td>£875.00</td> <td>£0.00</td> </tr> <tr> <td>Energy</td> <td>£3,627.79</td> <td>£5,562.00</td> </tr> <tr> <td>Maintenance of public clocks</td> <td>£875.00</td> <td>£0.00</td> </tr> <tr> <td>New Office/ meeting room/tables</td> <td>£10,000.00</td> <td>£0.00</td> </tr> <tr> <td>Neighbourhood Plan</td> <td>£4,874.40</td> <td>£14,070.00</td> </tr> <tr> <td>Community Champion</td> <td>£94.56</td> <td>£0.00</td> </tr> <tr> <td>Publications</td> <td>£3,830.00</td> <td>£4,016.00</td> </tr> <tr> <td>Royal Events</td> <td>£841.00</td> <td>£0.00</td> </tr> <tr> <td>Tidy Ticker Award (HVS/HUN)</td> <td>£484.68</td> <td>£0.00</td> </tr> <tr> <td>Website & Media Co-ordination</td> <td>£1,123.00</td> <td>£534.00</td> </tr> <tr> <td>Special Projects</td> <td>£0.00</td> <td>£358.00</td> </tr> <tr> <td>CCTV</td> <td>£0.00</td> <td>£5,000.00</td> </tr> <tr> <td>Christmas provision</td> <td>£5,143.33</td> <td>£4,374.00</td> </tr> <tr> <td>Closed Churchward - New Mill</td> <td>£0.00</td> <td>£651.00</td> </tr> <tr> <td>Dog Waste Strategy</td> <td>£446.00</td> <td>£1,074.00</td> </tr> <tr> <td>HV Patient Transport Service</td> <td>£1,000.00</td> <td>£2,000.00</td> </tr> <tr> <td>Music</td> <td>£2,205.00</td> <td>£8,374.00</td> </tr> <tr> <td>Phone box maintenance</td> <td>£1.00</td> <td>£289.00</td> </tr> <tr> <td>Total Sevens & Shelters</td> <td>£13,755.22</td> <td>£8,525.00</td> </tr> <tr> <td>Youth Facilities</td> <td>£1,000.00</td> <td>£5,000.00</td> </tr> <tr> <td>Climate Emergency</td> <td>£2,090.15</td> <td>£10,325.00</td> </tr> <tr> <td>COVID-19 related</td> <td>£0.00</td> <td>£19,500.00</td> </tr> <tr> <td>ALL OTHER PAYMENTS</td> <td>£200,308.46</td> <td>£147,343.00</td> </tr> </tbody> </table> <p>Many of the Council's payment lines went down significantly due to COVID. The Community Assets Support Committee which normally pays out a lot of grants to the Community was significantly down on the previous year (-£43000). This was a major contributor to the reduction in All Other Payments. In addition, some contracted services were not undertaken for some months during lockdown periods. This includes the Minibus (-£6000) and Seats and Shelters (-£2000), Finance and Management Grant applications were down significantly and this affected the outlay (-£4000). The Neighbourhood Planning process stalled (-£3400). Other factors had a bearing too. No elections took place (-£11000). We no longer paid a Locum Clerk through Sub Contractor Services (-£5700). The New Office Development in 2019-20 was a one off payment. (-£10000). Against that, some payments did go up. Payments towards the Climate Emergency increased. (+£11000). The Council paid some grants to help the community manage the pandemic (+£11500). Money was paid to reshape the lettable space at the toilets before letting it out as a shop. (+£3350). Electronic Support was up due to Zoom subscriptions and the new accounts package. (+£2000). A grant was paid towards a CCTV system for Honley (+£5000). The Patient Transport Scheme was paid a higher grant. (+£1000) And payments to Youth Facilities increased. (+£4000) Other budget lines varied less but due to the pandemic the general trend was to be underspent on budgets.</p>		2019-20	2020-21	ALL OTHER PAYMENTS			APD & Petty Cash	£1,039.79	£1,039.00	Bank Charges	£285.31	£273.00	Bank Charges	£285.00	£300.00	Chairman's Allowance	£0.00	£1,000.00	Civic Regalia	£0.00	£153.00	Electrons	£181.26	£0.00	Equipment Maintenance	£370.50	£250.00	Insurance	£1,673.79	£959.00	Members Travel Allowance	£85.50	£0.00	Office Equipment	£18.61	£48.00	Office/tenancy room hire	£30,094.00	£30,000.00	Sub-contract services	£5,786.50	£0.00	FOIA/IFR requests	£0.00	£300.00	Legal fees	£2,000.00	£0.00	Subscriptions	£2,446.00	£2,800.00	Telephones	£76.23	£200.00	Travel Training	£2,295.51	£1,014.00	Comm Assets at risk of disposal	£66,537.50	£26,543.00	Public toilets - disposal	£38,352.79	£35,503.00	Public toilets - re-shaping	£0.00	£3,350.00	Public toilets - re-shaping	£385.51	£4,436.00	Electronic Support Maintenance	£875.00	£0.00	Energy	£3,627.79	£5,562.00	Maintenance of public clocks	£875.00	£0.00	New Office/ meeting room/tables	£10,000.00	£0.00	Neighbourhood Plan	£4,874.40	£14,070.00	Community Champion	£94.56	£0.00	Publications	£3,830.00	£4,016.00	Royal Events	£841.00	£0.00	Tidy Ticker Award (HVS/HUN)	£484.68	£0.00	Website & Media Co-ordination	£1,123.00	£534.00	Special Projects	£0.00	£358.00	CCTV	£0.00	£5,000.00	Christmas provision	£5,143.33	£4,374.00	Closed Churchward - New Mill	£0.00	£651.00	Dog Waste Strategy	£446.00	£1,074.00	HV Patient Transport Service	£1,000.00	£2,000.00	Music	£2,205.00	£8,374.00	Phone box maintenance	£1.00	£289.00	Total Sevens & Shelters	£13,755.22	£8,525.00	Youth Facilities	£1,000.00	£5,000.00	Climate Emergency	£2,090.15	£10,325.00	COVID-19 related	£0.00	£19,500.00	ALL OTHER PAYMENTS	£200,308.46	£147,343.00
	2019-20	2020-21																																																																																																																																														
ALL OTHER PAYMENTS																																																																																																																																																
APD & Petty Cash	£1,039.79	£1,039.00																																																																																																																																														
Bank Charges	£285.31	£273.00																																																																																																																																														
Bank Charges	£285.00	£300.00																																																																																																																																														
Chairman's Allowance	£0.00	£1,000.00																																																																																																																																														
Civic Regalia	£0.00	£153.00																																																																																																																																														
Electrons	£181.26	£0.00																																																																																																																																														
Equipment Maintenance	£370.50	£250.00																																																																																																																																														
Insurance	£1,673.79	£959.00																																																																																																																																														
Members Travel Allowance	£85.50	£0.00																																																																																																																																														
Office Equipment	£18.61	£48.00																																																																																																																																														
Office/tenancy room hire	£30,094.00	£30,000.00																																																																																																																																														
Sub-contract services	£5,786.50	£0.00																																																																																																																																														
FOIA/IFR requests	£0.00	£300.00																																																																																																																																														
Legal fees	£2,000.00	£0.00																																																																																																																																														
Subscriptions	£2,446.00	£2,800.00																																																																																																																																														
Telephones	£76.23	£200.00																																																																																																																																														
Travel Training	£2,295.51	£1,014.00																																																																																																																																														
Comm Assets at risk of disposal	£66,537.50	£26,543.00																																																																																																																																														
Public toilets - disposal	£38,352.79	£35,503.00																																																																																																																																														
Public toilets - re-shaping	£0.00	£3,350.00																																																																																																																																														
Public toilets - re-shaping	£385.51	£4,436.00																																																																																																																																														
Electronic Support Maintenance	£875.00	£0.00																																																																																																																																														
Energy	£3,627.79	£5,562.00																																																																																																																																														
Maintenance of public clocks	£875.00	£0.00																																																																																																																																														
New Office/ meeting room/tables	£10,000.00	£0.00																																																																																																																																														
Neighbourhood Plan	£4,874.40	£14,070.00																																																																																																																																														
Community Champion	£94.56	£0.00																																																																																																																																														
Publications	£3,830.00	£4,016.00																																																																																																																																														
Royal Events	£841.00	£0.00																																																																																																																																														
Tidy Ticker Award (HVS/HUN)	£484.68	£0.00																																																																																																																																														
Website & Media Co-ordination	£1,123.00	£534.00																																																																																																																																														
Special Projects	£0.00	£358.00																																																																																																																																														
CCTV	£0.00	£5,000.00																																																																																																																																														
Christmas provision	£5,143.33	£4,374.00																																																																																																																																														
Closed Churchward - New Mill	£0.00	£651.00																																																																																																																																														
Dog Waste Strategy	£446.00	£1,074.00																																																																																																																																														
HV Patient Transport Service	£1,000.00	£2,000.00																																																																																																																																														
Music	£2,205.00	£8,374.00																																																																																																																																														
Phone box maintenance	£1.00	£289.00																																																																																																																																														
Total Sevens & Shelters	£13,755.22	£8,525.00																																																																																																																																														
Youth Facilities	£1,000.00	£5,000.00																																																																																																																																														
Climate Emergency	£2,090.15	£10,325.00																																																																																																																																														
COVID-19 related	£0.00	£19,500.00																																																																																																																																														
ALL OTHER PAYMENTS	£200,308.46	£147,343.00																																																																																																																																														
7 Balances Carried Forward	269,150	347,101			NO	VARIANCE EXPLANATION NOT REQUIRED																																																																																																																																										
8 Total Cash and Short Term Investments	266,670	337,368				VARIANCE EXPLANATION NOT REQUIRED																																																																																																																																										
9 Total Fixed Assets plus Other Long Term Investments and	5,266,353	5,271,894	5,541	0.11%	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

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, West Yorkshire

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		347,101.05
Deduct: Debtors (enter these as negative numbers)		
1 HCHCT for 2020-21 insurance	(4,613.23)	
2 Viking - credit owed by Viking	(196.28)	
3 Wayleave Northern Power	(2.00)	
4 Garside building - owed for electricity	(342.25)	
5 Toilet donations up to end March 2021	(330.40)	
6 VAT to be repaid	(1,816.26)	
	<u>(7,300.42)</u>	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
1 Insurance HVPC for 2021-22	(1,757.95)	
2 Insurance HCHCT for 2021-22	(4,620.91)	
	<u>(6,378.86)</u>	
Total deductions		<u>(13,679.28)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
1 FOIA/EIR request re HVLC quarries	100.00	
2 Design "Home Energy Savings" booklet	1,600.00	
3 NALC - web event for Clerk	38.93	
4 Document Logic - photocopying	41.77	
5 Principal Hygiene Services	52.00	
6 Maintenance Contractors Expenses - toilets	90.14	
7 Maintenance - Benches and Shelters	606.40	
8 Maintenance - Toilets	1,175.00	
9 Maintenance - Phone Boxes	42.10	
	<u>3,746.34</u>	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
1 Rent in advance on garage lease - S. Atkin	200.00	
	<u>200.00</u>	
Total additions		<u>3,946.34</u>
Box 8: Total cash and short term investments		<u><u>337,368.11</u></u>