

Bank reconciliation - Template

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 20XX" in the Accounting Statements of the AGAR - and will also where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that un

Name of smaller authority:

Churchill Parish Council

County area (local councils and parish meetings only):

North Somerset

Financial year ending 31 March 2026

Prepared by (Name and Role):

Sally Diaz, Clerk and RFO

Date:

01/04/2026

Balance per bank statements as at 31/3/26:

Unity Trust

account 1

32,357.96

CCLA

account 2

245,000.00

Equals card

account 3

138.33

Impact Alliance JC

account 4

6,667.00

[add more accounts if necessary]

account 5

account 6

account 7

account 8

284,163.29

Petty cash float (if applicable)

Less: any un-presented cheques as at 31/3/XX (enter these as negative numbers)

item 1

item 2

item 3

item 4

[add more lines if necessary]

item 5

item 6

item 7

item 8

Add: any un-banked cash as at 31/3/XX

Net balances as at 31/3/26

284,163.29

CONFLICT OF INTEREST WITH BDO LLP

To be completed annually and minuted at a meeting of the smaller authority.

Name of Smaller Authority	Churchill Parish Council
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☒ I confirm that there are no conflicts of interest with BDO LLP.

☐ I confirm the following conflicts of interest (please detail below:

This was confirmed and minuted at the following meeting:

Date of Meeting	Minute Reference
11/5/2026	26/FCSP

Signed (Clerk/RFO)

Print Name

Sally Diaz

Signed (Chair)

Print Name

Jackie Bush

By completing this box, the figures will pull through to the relevant tabs of the workbook to assist you in reporting on the significant variances

	Year ending		Variance £	Variance %	Notes and guidance	Explanation required
	31-Mar-25	31-Mar-26				
1. Balances brought forward	188,401.00	198,135.00			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.	
2. (+) Precept or Rates and Levies	110,565.00	130,466.00	19901	18%	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year	Please explain within the relevant tab
3. (+) Total other receipts	87,702.00	173,692.00	85990	98%	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	Please explain within the relevant tab
4. (-) Staff costs	52,177.00	63,662.00	11485	22%	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	Please explain within the relevant tab
5. (-) Loan interest/capital repayments	2,577.00	2,577.00	0	0%	Total expenditure of payments of capital and interest made during the year on the authority's borrowings (if any).	No explanation required
6. (-) All other payments	133,779.00	151,892.00	18113	14%	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	No explanation required
7. (=) Balances carried forward	198,135.00	284,162.00			Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	Please explain in the Reserves tab
Bal c/f checker	198,135.00	284,162.00				
8. Total value of cash and short term investments	198,135.00	284,162.00			The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	1,202,183.00	1,263,324.00	61141	5%	The value of all the property the authority owns - it is made up of all its fixed assets and long term investments as at 31 March.	No explanation required
10. Total borrowings	41,176.00	40,780.00	-396	-1%	The outstanding capital balances as at 31 March of all loans from third parties (including PWLB).	No explanation required

Precept or rates and levies

2025 2026

Difference

% Change Yes explain

Use the table below to breakdown your explanation

2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
52177	63662	11485	staff costs due to NALC pay increase
6800	10996	4196	Grass Cutting increase as contract renewed for 3 years
0	4000	4000	Soil removal
0	445	445	Defibrillator cabinet
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
Total	58977	79103	20126

Enter more lines as appropriate

Other receipts

2025	87702
2026	173692

Difference	85990	Yes explain
% Change	98%	

Use the table below to breakdown your explanation

*(consider any fixed assets that have been sold and ensure reflected in explanation in box 9 fixed assets)
please ensure you complete the value for both years, please do not provide the movement only.*

2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
0	57273	57273	<i>5106 funds received for improvements to sports facilities</i>
0	685	685	Insurance claim received for damage to village stone
47472	65641	18169	CIL funds
2775	4050	1275	Donations for soil removal from sports teams
4981	7394	2413	Bank interest
0	6667	6667	Joint Committee funding Impact Alliance
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
		0	
55228	141710	86482	
Total			

Enter more lines as appropriate

2025	52177
2026	63662

Difference	11485	Yes explain
% Change	22%	

Identify and quantify, changes in head count, pay awards, change in hours, please provide a value

	2025 £	2026 £	Difference	Explanation (Ensure each explanation is quantified)
	23915	26577	2662	Clerk salary -nalc pay increase
	9976	14388	4412	PAYE-nalc pay increase raised PAYE costs as more salary
	8626	13037	4411	Clerk pension--nalc pay increase raised pension costs as more salary
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
			0	
Total	42517	54002	11485	

Enter more lines as appropriate

Reserves

Box 7	284162 Precept	130466
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Earmarked reserves:

Reserve 1	Elections	208	£
Reserve 2	The Hand Project	34.71	£
Reserve 3	Wall repairs	5000.67	£
Reserve 4	Turnpike Cricket Net	1250	£
Reserve 5	Sports Facilities	7695.68	£
Reserve 6	Homes England Grant	15580.65	£
Reserve 7	CIL	136266.71	£
Reserve 8	Employment Contingency	5500	£
Reserve 9	Community/Recreation	40000	£
Reserve 10	Consultancy	3000	£
Reserve 11	Youth Worker	10000	£
Reserve 12	Play Equipment	1000	£
Reserve 13	Village Annual event	2705	£
Reserve 14	Impact Alliance JC	6667	£
		234908.42	£

General reserve

49254.87	49254.87	284163.29
		284163.29

Total reserves (must agree to Box 7)