

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 “Year ending 31 March 2023” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and pay 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 2023

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

Date: **27/04/2023**

	£	£
Balance per bank statements as at 31/03/23:		
HSBC Current	39,098.13	
HSBC BMM	55,679.13	
Handesbanken Current	84,358.96	
CCLA PSDF	<u>75,000.00</u>	
		254,136.22
Petty cash float (if applicable)		-
Less: any un-presented cheques as at 31/3/22 (enter these as negative numbers)		
none		
none		
none		
none		
[add more lines if necessary]		
none		
none		
none		
none		
none		
none		
Add: any un-banked cash as at 31/3/22		
none		
none		
none		
		-
Net balances as at 31/03/23 (Box 8)		<u><u>254,136.22</u></u>

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).

	2021/22 £	2022/23 £	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	347,101	321,485					
2 Precept or Rates and Levies	274,326	282,693	8,367	3.05%	NO		
3 Total Other Receipts	14,019	15,562	1,543	11.01%	NO		
4 Staff Costs	64,202	78,363	14,161	22.06%	YES		Part of the reason for the lower costs in 2021/22 is that for JUL and AUG 2021 there was no Clerk in post. The postholder had left at the end of June. In contradistinction, in the year 2022/23 three staff were employed across the whole year with no gaps. Furthermore, from January 1st 2023 to 31st March 2023 the hours of the clerk were increased from 25hrs to 32hrs to meet the growing demands of the work of the Parish Council. There were pay uplifts for all three staff during 2022/23 including more than one uplift for the officers. The National Salary Award uplift was not insignificant.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	249,759	288,100	38,341	15.35%	YES		The Parish Council is aware that it has had too much money in its general reserves against the JPAG guidance and resolved to reduce this to the recommended 3 months of net revenue expenditure accordingly. And so, the Parish Council took a decision to run a consciously deficit budget again in 2022/23 to try to reduce the levels of general reserves. At the same time, after several years of anticipation the Parish Council finally took ownership of Honley Library and as part of that relationship paid grants of £25,000 to the group that will run the building as well as around £5,000 in solicitors fees. Our insurance fees went up noticeably. Partly this was to do with the acquisition of Honley Library but in the main it was to do with having to find a new insurer after our previous insurer pulled out. The Parish Council also paid an extra £5,000 (£15,000 in total) to Holmfirth Tech to help get them through problems caused by the increase in energy prices. An extra £10,000 was awarded as grants to Other Community Assets. And we celebrated the Queen's Platinum Jubilee with a c£8,000 project to give trees to schools and Beebomb flower-seed-dispersers to every primary age pupil in the Holme Valley. We also committed over £4,000 to a topograph (a monument indicating the direction and distance of notable landscape features which can be seen with the naked eye from that point) at one of the main Holme Valley viewpoints to commemorate the pending Coronation of King Charles III. And the Parish Council paid out an additional c£9,000 to support Youth Provision, - services for young people in the Holme Valley. As stated, the increased expenditure has enabled the Parish Council to make progress in reducing its levels of general reserves.
7 Balances Carried Forward	321,485	253,277			NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	323,011	254,136				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and Assets	5,271,895	5,271,897	2	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

ALL OTHER PAYMENTS	2021-22	2022-23
Staff Training	£771	£947
Councillor Training	£398	£234
Chairman's Expenses	£202	£738
Council Office Supplies	£2,014	£3,158
Audit	£1,730	£1,547
Bank Charges	£299	£479
Electors	£4,590	
Repairs and Maintenance	£45	£130
Insurance	£1,718	£6,705
Office Equipment	£111	£295
Office/Room Hire	£10,813	£10,290
Legal Advice	£430	£0
FOIA/R Requests	£85	£0
Subscriptions	£2,410	£2,441
Telephone and Broadband	£333	£502
Step-free Access Map		£184
Honley Library	£682	£30,161
Holmfirth Tech	£10,000	£10,000
Holmfirth Civic Hall - Projects	£50,000	£30,000
Other Community Assets	£50,983	£60,120
Public Toilets - Day on Day	£19,842	£19,888
Public Toilets - Litterable Space	£496	£0
Electronic Support	£2,229	£1,166
Grants	£18,962	£18,876
Neighbourhood Plan	£4,911	£0
Community Champions	£250	£495
Community Engagement	£130	£0
Publications	£3,470	£5,100
Royal Events	£1,000	£1,695
Website and Media	£0	£597
Special Projects	£714	£0
Holme Moor Topograph		£4,183
COVID Memorial Tree		£8
CCTV	£1,540	£1,540
Christmas Provision	£4,207	£5,457
New Mill Churchyard	£664	£796
Dog Waste	£1,044	£981
Patent Transport Scheme	£0	£1,000
Memorials	£21,167	£21,209
Phone Booth	£64	£3,838
Seats and Shelters	£13,467	£10,823
War Memorials		£900
Youth Facilities	£8,347	£17,786
Climate Emergency Community Mobilisation	£3,282	£1,657
Climate Emergency Energy Strategy	£0	£0
Climate Emergency Transport Strategy	£7,500	£28
Climate Emergency Waste Strategy	£0	£84
Climate Emergency Environment Strategy	£0	£42
	£249,719	£288,100

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		253,277.00
Deduct: Debtors (enter these as negative numbers)		
1. VAT to be repaid	(1,850.14)	
	(1,850.14)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
None	-	
Total deductions		<u>(1,850.14)</u>
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
1. Grant Friends of HL Book Festival	750.00	
2. BT Telephone and Broadband	46.27	
3. O2 iPad and iPhone	70.41	
4. Npower Holmfirth Toilets	141.13	
5. Maintenance Seats and Shelters	731.99	
6. Maintenance Toilets	899.00	
7. Maintenance Expenses Toilets	63.60	
8. Reimbursement Staff 04	7.20	
	2,709.60	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
None	-	
Total additions		<u>2,709.60</u>
Box 8: Total cash and short term investments		<u><u>254,136.46</u></u>