

Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025 (selected)

Point 1.10 - "Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority".

Point 5.20 - "The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March".

Point 5.175 - "Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8". For more information on short-term investments, please see point 2.23 of the Practitioner's Guide 2025.

Instructions for completing this template

1. Please fill in the figure from the Annual Governance and Accountability Return (AGAR) for the Box 8 Cash and Cash Equivalents balance.
2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, any unbanked cash and any unrepresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the
3. The final row calculates a difference between the Box 8 value per the AGAR and the adjusted bank balance at 31 March 2026. This should be NIL (or round to nil) for the balance to be satisfactorily reconciled.

NB: If the authority has either total income (Boxes 2+3) or total expenditure (boxes 4+5+6) above £500,000, the authority must provide a copy of the bank statement(s) showing the value of the bank account(s) at 31 March 2026 to support the figures per this template.

Box 8 Cash and Cash Equivalents	2,444,973.28	
Bank Statement Balances		
Current Account	370,167.36	
Sports Complex Catering Account	200.00	
Total Cash at Bank	370,367.36	
Additional Balances e.g., petty cash, short-term investments		
Business Premium Account	308,043.59	
Public Sector Deposit Fund	1,750,000.00	
Petty Cash Floats	2,466.09	
Total Additional Cash Balances	2,060,509.68	
Total Balances at 31 March 2026	2,430,877.04	<i>calculated figure</i>
ADD unbanked cash		
Cash in Transit	14,096.24	
Total Unbanked Cash	14,096.24	
LESS unrepresented cheques		
Total Unrepresented Cheques	0.00	
Net Balances at 31 March 2026	2,444,973.28	<i>calculated figure</i>
Difference	0.00	<i>calculated figure</i>

Attachment 1.2 Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail explanation can be provided for the movement between years.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'explained' line.
Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	1,974,773.00	2,075,350.00	100,577.00	5.1%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			100,577.00	5.1%	No further explanation needed

Box 3: Total other receipts	1,643,272.00	1,782,684.00	139,412.00	8.5%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 3: Total other receipts (explained)			139,412.00	8.5%	No further explanation needed

Box 4: Staff costs	2,137,916.00	2,223,752.00	85,836.00	4.0%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 4: Staff costs (explained)			85,836.00	4.0%	No further explanation needed

Box 5: Loan interest/capital repayments	14,123.00	14,109.00	-14.00	-0.1%	
			0.00		
			0.00		
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			-14.00	-0.1%	No further explanation needed

Attachment 1.3 - Reconciliation of Boxes 7 and 8 - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 5.172 - "Where an authority prepares its accounts on the I&E basis, the balance sheet total of reserves will not match the bank reconciliation due to debtors, prepayments, creditors and accruals".

Point 5.173 - "A reconciliation between lines 7 and 8 should be prepared that will always agree to the accounting records".

Instructions for completing this template

1. Please fill in the figures from the Annual Governance and Accountability Return (AGAR) for the Box 7 Balances carried forward and the Box 8 Cash and Cash Equivalents balances.
2. Complete the sections as shown for any trade debtors, prepayments, trade creditors or receipts in advance. Totals will be displayed for each section, including the total additions/deductions to feed into the reconciliation of the figures for Boxes 7 and 8.
3. The Reconciliation table at the bottom of the sheet will calculate any difference between the adjusted Box 7 and the Box 8 balances. This difference must be nil (or rounds to nil) for the reconciliation to be complete.

Box 7 Balances carried forward	2,272,762.00
Debtors	
Debtors	89,348.00
Stocks	65,128.00
Total Debtors	154,476.00
Payments made in advance / prepayments	
Prepayments	48,409.00
Total Prepayments	48,409.00
Total deductions	202,885.00 <i>calculated figure</i>
Creditors	
Creditors	154,779.00
Accruals	86,180.00
Total Creditors	240,959.00
Receipts in Advance	
Receipts in Advance	134,137.00
Total Receipts in Advance	134,137.00
Total additions	375,096.00 <i>calculated figure</i>
Reconciliation of Boxes 7 and 8	
Recalculated Value for Box 8	2,444,973.00
Box 8 Cash and Cash Equivalents	2,444,973.00
Difference	0.00

GREAT AYCLIFFE TOWN COUNCIL

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Notice of Appointment of the Date for the Exercise of Public Rights in Relation to the Accounts for the Financial Year Ended 31st March 2026

The Local Audit and Accountability Act 2014, and Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of Announcement: 11th June 2026
2. Each year Great Aycliffe Town Council's Annual Governance and Accountability Return is audited by an auditor appointed by Public Sector Audit Appointments Limited.

Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them.

For the year ended 31st March 2026, the accounts and supporting documents will be available during opening hours at the offices of Great Aycliffe Town Council situated at School Aycliffe Lane, Newton Aycliffe.

The inspection period will commence on Friday 12th June 2026 and end on Thursday 23rd July 2026.

Appointments to view the accounts should be made with the Town Clerk at the Town Council; Mr Daniel Austin, who can be contacted by telephone on 01325 300700, or by email at daniel.austin@great-aycliffe.gov.uk.

3. Local Government Electors and their representatives also have the following rights:-
 - The opportunity to question the auditor about the accounts; and
 - The right to make objections to the accounts or any item in them.

Written notice of an objection must first be given to the auditor and a copy sent to the Town Council. The auditor can be contacted at the address provided in paragraph 4 below for this purpose, during the inspection period referred to a paragraph 2 above.

4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice.

Great Aycliffe Town Council's audit is being carried out by:

Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU. Email: local.councils@mazars.co.uk

5. This announcement is made by Mrs Tracey Woodhead C.P.F.A., who is the Finance Manager at Great Aycliffe Town Council.