

Additional information to be submitted with Part 3 AGAR Checklist

Item required.	
1. State the basis of accounts – Income and Expenditure (I&E) <u>or</u> Receipts and Payments (R&P).	R&P
2. Bank reconciliation(s) for all bank accounts held in the authority's name (N.B. a pro-forma document is available online).	✓
3. Explanations of significant variances – <u>with numerical support</u>: For boxes 2 – 10 in the Accounting Statements, where the 2025 figure is 15% greater than, or 15% less than, the 2024 figure unless the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates (N.B. a pro-forma document is available online).	✓
4. Where other income (Box 3) is greater than £100k and 50% of precept , we require a breakdown of other income for 2023/24 and 2024/25.	N/A
5. Where income (total of Boxes 2 to 3) or expenditure (total of Boxes 4 to 6) is greater than £2m then we will also require: - A copy of the full internal auditor report provided by your internal auditor (IA); - Supporting evidence of: a. the council's assessment that the IA is independent of the council. b. the council's assessment that the IA is competent to undertake the role. c. the current and appropriate letter of engagement d. the authority considering and agreeing the IA programme of work against its identified risks. e. copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed; and - Bank statements covering 31 March 2025 to support the bank reconciliation(s) provided	N/A
6. A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a pro-forma document is available online).	N/A
7. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	N/A
8. An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A
9. A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a pro-forma document is available online).	✓
10. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	N/A
11. Whether you use the general power of competence.	No
12. The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	✓
13. Explanation for the Council's decision for their period for the exercise of public rights if different to the standard period (i.e. 3 June 2025 – 14 July 2025).	N/A
14. Copy of this completed sheet provided with your AGAR submission.	✓