

In my explanation attached to the AGAR documents I commented that we would work to reconcile our accounts. I have now carried out a complete review of income and expenditure against the statements and reconciliation published and have found the following:

- a. A £25 credit was recorded as a debit introducing errors to income and expenditure reported and a total discrepancy of £50.
- b. £18.97 Interest on the BB Account had not been credited.
- c. It should also be noted that that there was at least one transposition included in the reconciliation – a found example being where decimal 04 (pence) was entered as decimal .4 (40 pence).

Thus the actual value of the PC's account on 31 Mar 23 was £34285.07 rather than the £34215 declared on the AGAR, with £68.97 of the discrepancy described by a+b above. These facts mean that the AGAR Accounting statements were wrong – with “all other receipts” under-reported by £43.97 (£25 + £18.97), and “all other payments” over-reported by £25.

As a reminder, the AGAR form published removes pennies and rounds the pounds. As our Clerk has not provided me with the actual figures loaded I am unable to refine this further but note that the AGAR induced error remaining after the above corrections is, at £1.06, below the £2 allowed.

A spreadsheet supporting this review is attached.

In addition to the above, there remains the miss-bookings of the Clerk's allowances and tax payments but as these did not affect the total expenditure figures I have not dealt with them here.

Motion: that the Council should:

Manage our Cash Book for 23/24 with a start point of the actual account holdings on 1 Apr 23.

That our Clerk, as RFO, should seek advice on how we manage the incorrect AGAR figures – both reported sums and incorrect bookings.

That this document should be appended to our Financial Reports.

Proposed MP Seconded (STC) KD