

Kington Town Council

**Summary Receipts and Payments for Year Ended 31st March 2026**

Last Year Ended 31st March 2025		Current Year Ended 31st March
	<b>Operating Income</b>	
137,861.53	General Income	138,803.28
6,964.78	VAT Data	8,776.35
<u>144,826.31</u>	Total Receipts	<u>147,579.63</u>
	<b>Running Costs</b>	
80,229.60	Administration	86,444.36
25,175.62	Recreation Ground	36,876.78
5,973.00	Churchyard	4,282.00
18,340.36	Projects	18,481.89
0.00	Crooked Well	612.50
8,776.35	VAT Data	9,350.11
<u>138,494.93</u>	Total Payments	<u>156,047.64</u>
	<b>Receipts and Payments Summary</b>	
<u>182,945.58</u>	Opening Balance	<u>189,276.96</u>
144,826.31	Add Total Receipts(As Above)	147,579.63
327,771.89		336,856.59
138,494.93	Less Total Payments(As Above)	156,047.64
<u>189,276.96</u>	Closing Balance	<u>180,808.95</u>
	<b>These cumulative funds are represented by:</b>	
119,400.72	Current Bank A/c	109,415.07
2,046.73	Unity Trust 5108	2,046.73
67,829.51	Unity Trust 4143	69,347.15
<u>189,276.96</u>		<u>180,808.95</u>
	<b>Reserve Balances are represented by:</b>	
6,331.38	Current Year Fund	-8,468.01
83,945.58	General Reserves	90,276.96
78,000.00	EMR Recreation Ground	78,000.00
1,000.00	EMR Projects - War Memorial	1,000.00
15,000.00	EMR Projects - Christmas Light	15,000.00
5,000.00	EMR Projects - Churchyard	5,000.00
<u>189,276.96</u>		<u>180,808.95</u>

Signed : \_\_\_\_\_ (Chairman) \_\_\_\_\_ (RFO)

**Explanation of variances – pro forma**

Name of smaller authority: **Kingston Town Council**  
 County and local councils and HertsforSLife

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);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- New from 2025/26 onwards: variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £5,500,000

*Agenda Item 6d)*

	2024/25	2025/26	Variance	Variance	Explanation Required?	Explanation
	£	£	£	%		
1 Balances Brought Forward	192,946	199,277			NO	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES
2 Precept or Rates and Levies	125,000	134,000	9,000	7.20%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees
3 Total Other Receipts	19,826	13,580	-6,246	31.50%	YES	The decrease reflects lower non-precept income streams compared to the previous year. Previous year income included funds for reimbursement of the Recreation Ground and a donation which has not occurred in this year. Therefore there has been a reduction in one-off income such as grants and other external sources received in 2024/25. VAT Receipts = £18,111; Interest = £269; Grant & Donations Received = -£3047; Income from market = £1289; Other income = -£25.
4 Staff Costs	52,640	58,373	5,533	10.47%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	85,655	97,675	12,020	14.03%	NO	
7 Balances Carried Forward	199,277	190,809				VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	199,277	190,809				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments	61,242	61,242	0	0.00%	NO	VARIANCE EXPLANATION NOT REQUIRED
10 Total Borrowings	0	0	0	0.00%	NO	

Rounding errors of up to £2 are tolerable  
 Variances of £200 or less are tolerable

## Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

### Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2026
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

### Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;

- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4

- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit

- **Section 3 - External Auditor Report and Certificate**

- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2025/26

Kington Town Council

<http://www.kingtontowncouncil.gov.uk/>

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/>
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic bank account reconciliations were properly carried out during the year.		<input checked="" type="checkbox"/>	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	<input checked="" type="checkbox"/>		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")			<input checked="" type="checkbox"/>
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	<input checked="" type="checkbox"/>		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	<input checked="" type="checkbox"/>		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	<input checked="" type="checkbox"/>		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	<input checked="" type="checkbox"/>		
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

13/05/2026

Name of person who carried out the internal audit

A. BEANS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

*A. Beans*

Date

13/05/2026

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Kington Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
	✓		
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

<http://www.kingtontowncouncil.gov.uk/>

## Section 2 – Accounting Statements 2025/26 for

### Kington Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	182,946	189,277	<i>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.</i> <i>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.</i>
2. (+) Precept or Rates and Levies	125,000	134,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	19,826	13,580	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	52,840	58,373	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	85,655	97,675	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	189,277	180,809	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	189,277	180,809	<i>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.</i>
9. Total fixed assets plus long term investments and assets	61,242	61,242	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✓		<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval.**

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

## Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

Kington Town Council

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2025/26

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

\*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

**Kington Town Council**

**Bank - Cash and Investment Reconciliation as at 31 March 2026**

		<u>Account Description</u>	<u>Balance</u>	
<u>Bank Statement Balances</u>				
1	31/03/2026	Current A/c	109,415.07	
2	31/03/2026	Unity Trust 5108	2,046.73	
3	31/03/2026	Unity Trust	69,347.15	
				<b>180,808.95</b>
<u>Receipts not on Bank Statement</u>				
0	31/03/2026	All Receipts Cleared	0.00	
				<b>0.00</b>
<b>Closing Balance</b>				<b>180,808.95</b>
<u>All Cash &amp; Bank Accounts</u>				
1		Current Bank A/c	109,415.07	
2		Unity Trust 5108	2,046.73	
3		Unity Trust 4143	69,347.15	
				0.00
<b>Total Cash &amp; Bank Balances</b>				<b>180,808.95</b>

**WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS**

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
  - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
    - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
    - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

**HOW DO YOU DO IT?**

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
  - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
  - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Wednesday 3 June – Tuesday 14 July 2026. (The latest possible dates that comply with the statutory requirements are Wednesday 1 July – Tuesday 11 August 2026); and
  - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

# Kington Town Council

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p><b>1. Date of announcement Wednesday 17 June 2026 a)</b></p> <p><b>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</b></p> <p><b>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</b></p> <p style="margin-left: 40px;">(b) M. Greenfield, Kington Town Council, The Old Police Station, Market Hall Street, Kington, Herefordshire, HR5 3DP. Tel: 07483 914 485</p> <p>commencing on (c) <u>Thursday 18<sup>th</sup> June 2026</u></p> <p>and ending on (d) <u>Wednesday 29<sup>th</sup> July 2026</u></p> <p><b>3. Local government electors and their representatives also have:</b></p> <ul style="list-style-type: none"> <li>• The opportunity to question the appointed auditor about the accounting records; and</li> <li>• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p><b>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</b></p> <p style="margin-left: 40px;">PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p><b>5. This announcement is made by (e) Mr M. Greenfield, Town Clerk/Responsible Financial Officer, Kington Town Council</b></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

## LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

### The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

### The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

### The right to ask the auditor questions about the accounting records

**You should first ask your smaller authority** about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

### **The right to make objections at audit**

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

### **A final word**

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

**Detailed Receipts & Payments by Budget Heading 30/04/2026**

**Cost Centre Report**

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<b>100 General Income</b>					
1076 Precept	86,500	173,000	86,500		
1090 Interest Received	0	1,000	1,000		
1200 Income from markets	0	1,000	1,000		
General Income :- Receipts	<b>86,500</b>	<b>175,000</b>	<b>88,500</b>		
<b>Net Receipts</b>	<b>86,500</b>	<b>175,000</b>	<b>88,500</b>		
<b>110 Administration</b>					
4000 Staff Salary	2,676	52,000	49,324		49,324
4030 PAYE and NI	5,215	10,000	4,785		4,785
4040 Pension	0	3,000	3,000		3,000
4050 Staff Mileage & Benefits	0	50	50		50
4070 Staff other Expenses	0	3,000	3,000		3,000
4080 Training	0	100	100		100
4090 Mayor's Allowance	0	1,000	1,000		1,000
4100 Bank Charges	10	150	140		140
4110 Audit Fees	0	1,200	1,200		1,200
4120 Asset Transfer/Legal	0	5,000	5,000		5,000
4125 Asset Acquisition & Costs	0	30,000	30,000		30,000
4130 Subscriptions & Memberships	110	400	290		290
4140 Insurance	0	6,500	6,500		6,500
4150 Stationery	0	450	450		450
4155 Printing & Copying	24	1,000	976		976
4170 Telephone & Broadband	27	1,200	1,173		1,173
4180 Website	0	250	250		250
4190 IT	530	1,500	970		970
4210 Grants Paid	500	5,000	4,500		4,500
4240 Office Rent	190	2,500	2,310		2,310
4245 Office Costs	300	5,500	5,200		5,200
4250 TIC	0	2,500	2,500		2,500
4260 Maintenance	0	500	500		500
4310 Markets Running Costs	0	500	500		500
4320 War Memorial	0	5,000	5,000		5,000
4415 Equipment Purchase KTC	0	1,000	1,000		1,000
4990 Sundries	0	1,000	1,000		1,000
Administration :- Indirect Payments	<b>9,581</b>	<b>140,300</b>	<b>130,719</b>	<b>0</b>	<b>130,719</b>
<b>Net Payments</b>	<b>(9,581)</b>	<b>(140,300)</b>	<b>(130,719)</b>		

## Detailed Receipts &amp; Payments by Budget Heading 30/04/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available
<b>130 Recreation Ground</b>					
4035 Rec Ground Salary Support	0	13,000	13,000		13,000
4260 Maintenance	3,980	15,000	11,020		11,020
4265 Rec Running Costs	62	3,000	2,938		2,938
4300 Rec Cottage	419	5,500	5,081		5,081
4400 Grass Cutting	0	7,500	7,500		7,500
4410 Equipment Purchase	0	500	500		500
Recreation Ground :- Indirect Payments	<u>4,461</u>	<u>44,500</u>	<u>40,039</u>	<u>0</u>	<u>40,039</u>
<b>Net Payments</b>	<u>(4,461)</u>	<u>(44,500)</u>	<u>(40,039)</u>		
<b>140 Churchyard</b>					
4260 Maintenance	0	5,000	5,000		5,000
4400 Grass Cutting	0	2,400	2,400		2,400
Churchyard :- Indirect Payments	<u>0</u>	<u>7,400</u>	<u>7,400</u>	<u>0</u>	<u>7,400</u>
<b>Net Payments</b>	<u>0</u>	<u>(7,400)</u>	<u>(7,400)</u>		
<b>150 Projects</b>					
4500 Christmas Decorations	0	15,000	15,000		15,000
4510 Kington in Bloom	200	7,200	7,000		7,000
4520 Armed Forces DAY	0	5,000	5,000		5,000
4535 Festivals	0	2,500	2,500		2,500
Projects :- Indirect Payments	<u>200</u>	<u>29,700</u>	<u>29,500</u>	<u>0</u>	<u>29,500</u>
<b>Net Payments</b>	<u>(200)</u>	<u>(29,700)</u>	<u>(29,500)</u>		
<b>999 VAT Data</b>					
515 VAT on Payments	972	0	(972)		(972)
VAT Data :- Indirect Payments	<u>972</u>	<u>0</u>	<u>(972)</u>	<u>0</u>	<u>(972)</u>
<b>Net Payments</b>	<u>(972)</u>	<u>0</u>	<u>972</u>		
<b>Grand Totals:- Receipts</b>	<b>86,500</b>	<b>175,000</b>	<b>88,500</b>		
<b>Payments</b>	<b>15,215</b>	<b>221,900</b>	<b>206,685</b>	<b>0</b>	<b>206,685</b>
<b>Net Receipts over Payments</b>	<u><b>71,285</b></u>	<u><b>(46,900)</b></u>	<u><b>(118,185)</b></u>		
<b>Movement to/(from) Gen Reserve</b>	<u><b>71,285</b></u>	<u><b>(46,900)</b></u>	<u><b>(118,185)</b></u>		

Agenda Item 6i)

Date: 03/05/2026

Kington Town Council

Page 1

Time: 17:55

Bank Reconciliation Statement as at 30/04/2026  
for Cashbook 2 - Unity Trust 5108

User: MGREENFIELD

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust 5108	30/04/2026		2,046.73
			<u>2,046.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			2,046.73
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			2,046.73
		<b>Balance per Cash Book is :-</b>	<b>2,046.73</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 30/04/2026  
for Cashbook 1 - Current Bank A/c

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current A/c	29/04/2026		180,700.50
			<u>180,700.50</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			180,700.50
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			180,700.50
		<b>Balance per Cash Book is :-</b>	<b>180,700.50</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Agenda Item 6i)

Date: 03/05/2026

Kington Town Council

Page 1

Time: 18:12

**Bank Reconciliation Statement as at 30/04/2026  
for Cashbook 3 - Unity Trust 4143**

User: MGREENFIELD

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust	30/04/2026		69,347.15
			<u>69,347.15</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			69,347.15
		<b>Balance per Cash Book is :-</b>	<b>69,347.15</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

**Detailed Receipts & Payments by Budget Heading 01/06/2026**

**Cost Centre Report**

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b>100 General Income</b>						
1076 Precept	86,500	173,000	86,500			50.0%
1090 Interest Received	0	1,000	1,000			0.0%
1200 Income from markets	0	1,000	1,000			0.0%
1990 Other Income	500	0	(500)			0.0%
General Income :- Receipts	<b>87,000</b>	<b>175,000</b>	<b>88,000</b>			<b>49.7%</b>
<b>Net Receipts</b>	<b>87,000</b>	<b>175,000</b>	<b>88,000</b>			
<b>110 Administration</b>						
4000 Staff Salary	5,797	52,000	46,204		46,204	11.1%
4030 PAYE and NI	5,789	10,000	4,211		4,211	57.9%
4040 Pension	0	3,000	3,000		3,000	0.0%
4050 Staff Mileage & Benefits	0	50	50		50	0.0%
4070 Staff other Expenses	1,843	3,000	1,157		1,157	61.4%
4080 Training	0	100	100		100	0.0%
4090 Mayor's Allowance	0	1,000	1,000		1,000	0.0%
4100 Bank Charges	20	150	130		130	13.1%
4110 Audit Fees	620	1,200	580		580	51.7%
4120 Asset Transfer/Legal	834	5,000	4,167		4,167	16.7%
4125 Asset Acquisition & Costs	0	30,000	30,000		30,000	0.0%
4130 Subscriptions & Memberships	110	400	290		290	27.6%
4140 Insurance	0	6,500	6,500		6,500	0.0%
4150 Stationery	44	450	406		406	9.7%
4155 Printing & Copying	165	1,000	835		835	16.5%
4170 Telephone & Broadband	53	1,200	1,147		1,147	4.4%
4180 Website	0	250	250		250	0.0%
4190 IT	530	1,500	970		970	35.3%
4210 Grants Paid	500	5,000	4,500		4,500	10.0%
4240 Office Rent	380	2,500	2,120		2,120	15.2%
4245 Office Costs	300	5,500	5,200		5,200	5.5%
4250 TIC	0	2,500	2,500		2,500	0.0%
4260 Maintenance	0	500	500		500	0.0%
4310 Markets Running Costs	0	500	500		500	0.0%
4320 War Memorial	0	5,000	5,000		5,000	0.0%
4415 Equipment Purchase KTC	0	1,000	1,000		1,000	0.0%
4990 Sundries	0	1,000	1,000		1,000	0.0%
Administration :- Indirect Payments	<b>16,984</b>	<b>140,300</b>	<b>123,316</b>	<b>0</b>	<b>123,316</b>	<b>12.1%</b>
<b>Net Payments</b>	<b>(16,984)</b>	<b>(140,300)</b>	<b>(123,316)</b>			

## Detailed Receipts &amp; Payments by Budget Heading 01/06/2026

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<b>130 Recreation Ground</b>						
4035 Rec Ground Salary Support	13,000	13,000	0		0	100.0%
4260 Maintenance	3,980	15,000	11,020		11,020	26.5%
4265 Rec Running Costs	64	3,000	2,936		2,936	2.1%
4300 Rec Cottage	626	5,500	4,874		4,874	11.4%
4400 Grass Cutting	530	7,500	6,970		6,970	7.1%
4410 Equipment Purchase	45	500	455		455	9.0%
Recreation Ground :- Indirect Payments	<b>18,245</b>	<b>44,500</b>	<b>26,255</b>	<b>0</b>	<b>26,255</b>	<b>41.0%</b>
<b>Net Payments</b>	<b>(18,245)</b>	<b>(44,500)</b>	<b>(26,255)</b>			
<b>140 Churchyard</b>						
4260 Maintenance	0	5,000	5,000		5,000	0.0%
4400 Grass Cutting	0	2,400	2,400		2,400	0.0%
Churchyard :- Indirect Payments	<b>0</b>	<b>7,400</b>	<b>7,400</b>	<b>0</b>	<b>7,400</b>	<b>0.0%</b>
<b>Net Payments</b>	<b>0</b>	<b>(7,400)</b>	<b>(7,400)</b>			
<b>150 Projects</b>						
4500 Christmas Decorations	0	15,000	15,000		15,000	0.0%
4510 Kington in Bloom	400	7,200	6,800		6,800	5.6%
4520 Armed Forces DAY	0	5,000	5,000		5,000	0.0%
4535 Festivals	0	2,500	2,500		2,500	0.0%
Projects :- Indirect Payments	<b>400</b>	<b>29,700</b>	<b>29,300</b>	<b>0</b>	<b>29,300</b>	<b>1.3%</b>
<b>Net Payments</b>	<b>(400)</b>	<b>(29,700)</b>	<b>(29,300)</b>			
<b>999 VAT Data</b>						
115 VAT on Receipts	9,350	0	(9,350)			0.0%
VAT Data :- Receipts	<b>9,350</b>	<b>0</b>	<b>(9,350)</b>			
515 VAT on Payments	1,810	0	(1,810)		(1,810)	0.0%
VAT Data :- Indirect Payments	<b>1,810</b>	<b>0</b>	<b>(1,810)</b>	<b>0</b>	<b>(1,810)</b>	
<b>Net Receipts over Payments</b>	<b>7,540</b>	<b>0</b>	<b>(7,540)</b>			
Grand Totals:- Receipts	<b>96,350</b>	<b>175,000</b>	<b>78,650</b>			<b>55.1%</b>
Payments	<b>37,439</b>	<b>221,900</b>	<b>184,461</b>	<b>0</b>	<b>184,461</b>	<b>16.9%</b>
<b>Net Receipts over Payments</b>	<b>58,911</b>	<b>(46,900)</b>	<b>(105,811)</b>			
<b>Movement to/(from) Gen Reserve</b>	<b>58,911</b>	<b>(46,900)</b>	<b>(105,811)</b>			

Agada Hen (K)

Date: 01/06/2026

Kington Town Council

Page 1

Time: 15:10

Bank Reconciliation Statement as at 31/05/2026  
for Cashbook 1 - Current Bank A/c

User: MGREENFIELD

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Current A/c	31/05/2026		168,326.15
			<u>168,326.15</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			168,326.15
		<b>Balance per Cash Book is :-</b>	<b>168,326.15</b>
		<b>Difference is :-</b>	<b>0.00</b>

Signatory 1:

Name ..... Signed ..... Date .....

Signatory 2:

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/05/2026  
for Cashbook 2 - Unity Trust 5108

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust 5108	31/05/2026		2,046.73
			<u>2,046.73</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
		<b>Balance per Cash Book is :-</b>	<b>2,046.73</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....

Bank Reconciliation Statement as at 31/05/2026  
for Cashbook 3 - Unity Trust 4143

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Unity Trust	31/05/2026		69,347.15
			<u>69,347.15</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			69,347.15
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			69,347.15
		<b>Balance per Cash Book is :-</b>	<b>69,347.15</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name ..... Signed ..... Date .....

**Signatory 2:**

Name ..... Signed ..... Date .....