Additional information to be submitted with Part 3 AGAR Checklist

Item required.		
1.	State the basis of accounts – Income and Expenditure (I&E) **or** 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).	Y
3.	Explanations of significant variances – with numerical support: 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).	Y
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).	Y
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.	Y
12.	The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	3rd June- 14th July 2025
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.	Y