

Schedules for submission to external auditor

Bank reconciliation template

Schedule B

The model can be applied for reconciliations carried out at any time of the year. Please complete all green cells.

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2017		
Authority name and reference		Newton St Cyres Parish Council		
Prepared by: Name	Jane Hole	Date:	7 April 2017	
Role (Clerk/RFO etc)	Parish Clerk			
Approved by: Name	David Baker	Date:	5 May 2017	
Role (RFO/Chair etc)	Chairman			
Balance per bank statements as at 31 March 2017		£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:				
Current Account		10199		
Footpath Account		407		
Reserve Account		841		
			11447	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)				
02.03.17, cheque no. 001498		70		
Add any unbanked cash at 31 March 2017: (List date & amount received)		0		
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			11377	

<i>The net balances reconcile to the Cash Book for the year, as follows:</i>	
CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	10437
Add: Receipts in the year:	18032
Less: Payments in the year:	17091
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	11378
Must equal total net bank balances above and Section 2, Box 8	

Please complete all shaded boxes and send this form with your Annual Return to:
 Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
 or email to Jo.farr@uk.gt.com

Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	Newton St Cyres Parish Council				
Box on Section 2 Accounting Statements	(a) 2016 £	(b) 2017 £	(c) Variance Increase(+) or decrease(-) (b - a) £	(d) Variance divided by 2016 figure times 100 (c / a *100) %	Explanation required? Less than £250 or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	11802	12052	250	2	Yes
Box 3 -Total other receipts	2878	5980	3102	108	Yes
Box 4 -Staff costs	3262	3533	271	8	Yes
Box 5 -Loan interest/ capital repayments	n/a	n/a	n/a-	n/a	n/a
Box 6 -All other payments	7393	13558	6165	83	Yes
Box 9 -Total fixed assets plus long-term investments and assets	16239	17596	1357	8	Yes
Box 10 – Total borrowings	n/a	n/a	n/a	n/a	n/a

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	Newton St Cyres Parish Council	
BOX NO	2	£
(b) Figure in 2017 column		11802
(a) Figure in 2016 column		12052
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		250

Reasons (as many as are applicable)	Amount £
Reason 1 Precept increase by £250.00	250
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	250
(f) Unexplained amount £ of total variance at (d - e)	0
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	0
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	Yes

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	Newton St Cyres Parish Council	
BOX NO	3	£
(b) Figure in 2017 column		5980
(a) Figure in 2016 column		2878
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		3102

Reasons (as many as are applicable)	Amount £
Reason 1 3 one-off grants received	3097
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	3097
(f) Unexplained amount £ of total variance at (d - e)	5
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	0.13
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	Yes

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	Newton St Cyres Parish Council	
BOX NO	4	£
(b) Figure in 2017 column		3262
(a) Figure in 2016 column		3533
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		271

Reasons (as many as are applicable)	Amount £
Reason 1 Additional hours paid to set up website	198
Reason 2 Cost of living increase, annual increment	73
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	271
(f) Unexplained amount £ of total variance at (d - e)	0
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	Yes

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	Newton St Cyres Parish Council	
BOX NO	6	£
(b) Figure in 2017 column		13558
(a) Figure in 2016 column		7393
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		6165

Reasons (as many as are applicable)	Amount £
Reason 1 Spending of three one off grants	3358
Reason 2 Additional grants awarded to parish organisations Cost of one-off housing survey Allotment tidy up one-off cost	1234 300 693
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	5885
(f) Unexplained amount £ of total variance at (d - e)	280
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	3.79
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	Yes

Schedule C2

Suggested layout for explanations of individual variances

One sheet to be prepared for each variance that requires explanation.

Authority name and reference	Newton St Cyres Parish Council	
BOX NO	9	£
(b) Figure in 2017 column		17596
(a) Figure in 2016 column		16239
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		1357

Reasons (as many as are applicable)	Amount £
Reason 1 Purchase of defibrillator	1,305
Reason 2 Purchase of scanner	49
Reason 3 Donation of projector Adoption of 2 BT Kiosks	1 2
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1357
(f) Unexplained amount £ of total variance at (d - e)	0
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	0
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	Yes

Schedule D

Reconciliation between boxes 7 and 8 on the Annual Return

This should only be applicable if accounting on an income and expenditure basis

Authority name and reference		
		£
A	Figure in Box 8 of 2017 column of the Annual Return	
B	Less Creditors at 31 March 2017 – owed by the Authority (please supply a detailed list of creditors – see below) Also subtract any receipts in advance	
C	Plus Debtors at 31 March 2017 – owed to the Authority (please supply a detailed list of debtors – see below) Also add any payments made in advance (prepayments)	
D	TOTAL	

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	
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Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
Total – agreed to B			

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
Total – agreed to C			

Schedule E

Analysis of earmarked reserves

Authority name and reference	
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
(a) TOTAL		

Note: * short-term investments would be included in Box 8 of the Accounting Statements in the Annual return; long-term investments would be in Box 9.

Please provide an explanation for any high level of general reserves if over 3 times (or less than 0.1) of the precept/rates and levies.

	£
(b) Precept/rates and levies (Accounting Statements Box 2)	
(c) Balance carried forward (Accounting Statements Box 7)	
(d) Amount of balances less total earmarked reserves (c – a)	
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	
Reason if over 3 times or less than 0.1	

Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	Newton St Cyres Parish Council
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	26 May 2017
Commencement	5 June 2017
Ending on	14 July 2017

Signed by Clerk/RFO	
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OR – send us a copy of your completed ‘Notice’ (Schedule F2 enclosed as public rights pack)

Schedule G1

Explanation of 'No' on the Annual Governance Statement

Authority name and reference	
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Assertion 1-9	Explanation for 'No' response and action to address weaknesses

‘No’ or ‘Not covered’ on the Annual Internal Audit Report

Authority name and reference	
Person carrying out the internal audit	

Internal Audit Objective Conclusion (A to K)	Explanation for ‘No’ and what the Authority is doing to address the weakness - or explanation for why ‘Not covered’*

* Note: if the relevant objective is **applicable but has not been covered**, the person carrying out the internal audit must provide the Authority and the external auditor with details of:

- o why the objective has not been covered
- o when the most recent internal audit work was done in this area and
- o when it is next planned