

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		Shobrooke Parish Council		
Prepared by: Name	Jane Hole	Date:	10 April 2017	
Role (Clerk/RFO etc)	Clerk/RFO			
Approved by: Name	Robert Ayre	Date:	9 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		2452		
Reserve Account		5787		
			8239	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)				
None				
Add any unbanked cash at 31 March 2017: (List date & amount received)				
None				
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			8239	

<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:	8201
Add: Receipts in the year:	9790
Less: Payments in the year:	9752
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	8239
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

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference					
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	4499	4522	23	0.52	No
Box 3 -Total other receipts	4119	5268	1149	28	Yes
Box 4 -Staff costs	1891	1873	-18	-0.95	No
Box 5 -Loan interest/ capital repayments	n/a	n/a	n/a	n/a	n/a
Box 6 -All other payments	7774	7879	105	1.35	No
Box 9 -Total fixed assets plus long-term investments and assets	7519	7519	0	0	No
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	Shobrooke Parish Council	
BOX NO	3	£
(b) Figure in 2017 column		5268
(a) Figure in 2016 column		4119
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		1146

Reasons (as many as are applicable)	Amount £
Reason 1 Difference between grants received in 15/16 and 16/17	451
Reason 2 VAT refund was greater in 16/17 than 15/16	699
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1150
(f) Unexplained amount £ of total variance at (d - e)	-4
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	-0.08
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	Shobrooke 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