



## 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	CARLTON ON TRENT PARISH COUNCIL NOT033		
Prepared by: Name	TANYA GRIMES	Date:	11-4-17
Role (Clerk/RFO etc)	CLERK/RFO		
Approved by: Name		Date:	
Role (RFO/Chair etc)			
Balance per bank statements as at 31 March 2017	£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:		5139	
CURRENT A/C	4541		
MONEY MANAGER A/C	598		
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed )		NIL	
Add any unbanked cash at 31 March 2017: (List date & amount received)		NIL	
		5139	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		Type equation here.	

*The net balances reconcile to the Cash Book for the year, as follows:*

CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	4162
Add: Receipts in the year:	3177
Less: Payments in the year:	2200
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	5139
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:  
Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS  
or email to [angela.j.ellison@uk.gt.com](mailto:angela.j.ellison@uk.gt.com)





## Schedule C1

## Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	CARLTON ON TRENT PARISH COUNCIL NOT033				
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 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	2866	2866	0	0	No
Box 3 -Total other receipts	313	110	-203	-65%	YES
Box 4 -Staff costs	2299	1659	-640	-28%	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	No
Box 6 -All other payments	565	339	-226	-40%	YES
Box 9 -Total fixed assets plus long-term investments and assets	3152	3152	0	0	No
Box 10 - Total borrowings	0	0	0	0	No





## Schedule C2

## Suggested layout for explanations of individual variances

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

Authority name and reference	CARLTON ON TRENT PARISH COUNCIL NOT033	
BOX NO	3	£
(b) Figure in 2017 column		110
(a) Figure in 2016 column		313
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-203

Reasons (as many as are applicable)	Amount £
Reason 1 Received money for litter bin in 15/16	-100
Reason 2 Received more transparency funding in 15/16	-60
Reason 3 'Sold' consolidated stock in 15/16	-42
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-202
(f) Unexplained amount £ of total variance at (d - e)	-1
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	CARLTON ON TRENT PARISH COUNCIL NOT033	
BOX NO	4	£
(b) Figure in 2017 column		1659
(a) Figure in 2016 column		2299
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-640

Reasons (as many as are applicable)	Amount £
Reason 1 Several extraordinary meetings in 15/16	-337
Reason 2 Additional hours 15/16 setting up website	-170
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-507
(f) Unexplained amount £ of total variance at (d - e)	-133
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	-6%
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	CARLTON ON TRENT PARISH COUNCIL NOT033	
BOX NO	6	£
(b) Figure in 2017 column		339
(a) Figure in 2016 column		565
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-226

Reasons (as many as are applicable)	Amount £
Reason 1 VAT 15/16 £201 VAT 16/17 £15	-186
Reason 2+3 Purchased litter bin 15/16 Election fees 15/16	-100 -61
Reason 3+4 New councillor + chairmanship training 16/17	+50
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-297
(f) Unexplained amount £ of total variance at (d - e)	+71
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	13%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



## Analysis of earmarked reserves

Authority name and reference	CARLTON ON TRENT PARISH COUNCIL NOT033
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Donations received for defibrillator purchase & maintenance		
As At 31-3-16		480
16/17 Defibrillator service		- 41
(a) TOTAL		439

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)	2866
(c) Balance carried forward (Accounting Statements Box 7)	5139
(d) Amount of balances less total earmarked reserves (c - a)	4700
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	1.64
Reason if over 3 times or less than 0.1	
Not applicable.	