

Schedules for submission to external auditor

Key contact details

Schedule A

Please complete this form and send it back to us with the Annual Return to ensure we have the correct details for your authority – please print to ensure we can read it clearly

Authority name and reference	Guiting Power Parish Council
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	Clerk
Name	Kate Sales
Address	5 Okus Road Charlton Kings Cheltenham GL53 8DU
Telephone no.	01242 583303
Email address	Katiemsales1@gmail.com

	Responsible Financial Officer (RFO) – if different to Clerk
Name	As Above
Address	
Telephone no.	
Email address	

	Chair
Name	Dawn Rimmer
Address	The Butts Castlett Street Guiting Power Glos GL54 5US
Telephone no.	
Email address	rimmerdawn@icloud.com

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

Schedules for submission to external auditor

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Key contact details (continued)

Schedule A

Authority name and reference	Guiting Power Parish Council
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	Person carrying out the independent internal audit
Name	Shaun Cullimore
Address	Morris Hill Crossing Swindon Lane Cheltenham GL50 4PE
Telephone no.	
Email address	shaun.cullimore@gmail.com

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to jofarr@uk.gt.com

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		Guiting Power Parish Council		
Prepared by: Name	Kate Sales	Date:	05.05.17	
Role (Clerk/RFO etc)	Clerk/RFO			
Approved by: Name	Dawn Rimmer	Date:	10.05.17	
Role (RFO/Chair etc)	Chair			
Balance per bank statements as at 31 March 2017		£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:				
Lloyds Bank Acc: 00896036		5483.50		
Scottish Widows		2925.85		
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)				
01.03.17 - Chq 665		176.79		
Add any unbanked cash at 31 March 2017: (List date & amount received)				
n/a		0.00		
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			8232.56	

<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:	9287.60
Add: Receipts in the year:	4359.36
Less: Payments in the year:	5414.40
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	8232.56
Must equal total net bank balances above and Section 2, Box 8	

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Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	GUITING POWER 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 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	3250	3250	0	0%	No
Box 3 -Total other receipts	22830	1109	-21721	95%	YES
Box 4 -Staff costs	RESTATED 1818	2109	291	16%	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	No
Box 6 -All other payments	RESTATED 35864	3305	-32559	90%	YES
Box 9 -Total fixed assets plus long-term investments and assets	42082	42082	0	0	No
Box 10 – Total borrowings	0	0	0	0	No

Suggested layout for explanations of individual variances

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

Authority name and reference	GUITING POWER PARISH COUNCIL	
BOX NO	3 – Total Other Receipts	£
(b) Figure in 2017 column		1109
(a) Figure in 2016 column		22830
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-21721

Reasons (as many as are applicable)	Amount £
Reason 1 In the 2016 column figures a donation was received from the Guiting Power Social Group towards the cost of the new playground	14065
Reason 2 In the 2016 column figures a donation was received from Gloucestershire Playing Fields Ass towards the cost of the new playground	1000
Reason 3 In the 2016 funds were received from the Guiting Power Playground fund towards the cost of the new playground.	2000
Reason 4 In the 2016 column figures a donation was received from the North Cotswold Rotary club towards the children's Christmas party	100
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	17165
(f) Unexplained amount £ of total variance at (d - e)	-4556
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	19%

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<p>Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations</p>	<p>No. The Parish Council had been raising money and keeping these funds in their account to purchase the new play equipment. This project is now complete and therefore no grants have been received in this current year. This has therefore overinflated their income in previous years and now we see levels go back down.</p>
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Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	GUITING POWER PARISH COUNCIL	
BOX NO	4 – Staff Costs	£
(b) Figure in 2017 column		2019
(a) Figure in 2016 column		1818
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		291

Reasons (as many as are applicable)	Amount £
Reason 1 Following annual appraisal clerk's salary increased from £10 to £10.36 per hour on the 1.11.16. This was an increase of £4.73 per month, equating to £23.65 from Nov 16-Mar 17.	23.65
Reason 2 Overtime at the rate of £10.36 per hour (x4.16) was paid in January due to extra work undertaken for the budget preparation and planning meeting.	43.11
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	66.76
(f) Unexplained amount £ of total variance at (d - e)	224.24
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	12%
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	GUITING POWER PARISH COUNCIL	
BOX NO	6 TOTAL OTHER PAYMENTS	£
(b) Figure in 2017 column		3305
(a) Figure in 2016 column		35864
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-32559

Reasons (as many as are applicable)	Amount £
Reason 1 In 2016 column figures the new playground equipment was purchased from Touchwood Enterprises	35949
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	35949
(f) Unexplained amount £ of total variance at (d - e)	3390
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	9%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

Schedule E

Analysis of earmarked reserves

Authority name and reference	GUITING POWER PARISH COUNCIL
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
No ear-marked reserves		
(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	