

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	Yarpole Group Parish Council
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	Clerk
Name	Emma Lewis
Address	The Farm, Shobdon, HR6 9LX
Telephone no.	01568 708694
Email address	yarpolegroup@gmail.com

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

	Chair
Name	Audrey Bott
Address	Horizons, Green Lane, Yarpole, HR6 0BJ
Telephone no.	01568 780489
Email address	audrey.bott@btinternet.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

Key contact details (continued)

Schedule A

Authority name and reference	Yarpole Group Parish Council
Person carrying out the independent internal audit	
Name	Emma Greenald
Address	The Byre, New House Farm, Lucton, HR6 9PQ
Telephone no.	01568 780806
Email address	<input type="text" value="emma.greenald@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	Yarpole Group Parish Council		
Prepared by: Name Role (Clerk/RFO etc)	Emma Lewis, Clerk & RFO	Date:	
Approved by: Name Role (RFO/Chair etc)	Audrey Bott Chair	Date:	
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	14290.19		
Business Reserve	15029.58		
			29,319.77
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
30/3/2017 Cheque 837	500.00		
30/3/2017 Cheque 838	1236.00		
30/3/2017 Cheque 839	74.24		
30/3/2017 Cheque 840	72.00		
30/3/2017 Cheque 841	134.90		
30/3/2017 Cheque 842	218.18		
			2,235.32
Add any unbanked cash at 31 March 2017: (List date & amount received)			
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			27,084.45

<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:	21,570.13
Add: Receipts in the year:	23,693.47
Less: Payments in the year:	18,179.15
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	27,084.45
Must equal total net bank balances above and Section 2, Box 8	

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Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	Yarpole Group 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	14,542	19,000	+4,458	31%	YES
Box 3 -Total other receipts	6,903	4,693	-2,210	32%	YES
Box 4 -Staff costs	5,415	4,081	-1,334	25%	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	No
Box 6 -All other payments	11,942	14,098	+2,156	18%	YES
Box 9 -Total fixed assets plus long-term investments and assets	395	395	0	0	No
Box 10 – Total borrowings	0	0	0	0	No



Explanations of individual variances

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

Authority name and reference	Yarpole Group Parish Council	
BOX NO	2 - Precept	£
(b) Figure in 2017 column		19,000
(a) Figure in 2016 column		14,542
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+4,458

Reasons (as many as are applicable)	Amount £
Reason 1 Parish Council, as part of a 3 year plan to increase reserves, decided to increase precept by approximately £5000.	4458
Reason 2	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	4,458
(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

Explanations of individual variances

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

Authority name and reference	Yarpole Group Parish Council	
BOX NO	3 – Total Other Receipts	£
(b) Figure in 2017 column		4,693
(a) Figure in 2016 column		6,903
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-2,210

Reasons (as many as are applicable)	Amount £
Reason 1 In 2015/16 NDP Grant received was £5063.00, whilst in 2016/17 the grant received was £3431.00. (These amounts reflect the work done on the NDP.)	1,632
Reason 2	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1,632
(f) Unexplained amount £ of total variance at (d - e)	578
Unexplained as % of 2016 figure ($f / a * 100$) <i>(must be below 15%)</i>	8%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

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Explanations of individual variances

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

Authority name and reference	Yarpole Group Parish Council	
BOX NO	4 – Staff Costs	£
(b) Figure in 2017 column		4,081
(a) Figure in 2016 column		5,415
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-1,334

Reasons (as many as are applicable)	Amount £
Reason 1 Due to resignation of Clerk at end of 2016, and new Clerk not starting until February 2017, no salary was paid in January 2017.	396.72
Reason 2 The new Clerk started on a contract with less hours than the previous Clerk – meaning £178.54 salary costs less per month for February and March.	357.08
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	753.08
(f) Unexplained amount £ of total variance at (d - e)	580.92
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	11%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

Schedules for submission to external auditor

Explanations of individual variances

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

Authority name and reference	Yarpole Group Parish Council	
BOX NO	6 – All Other Payments	£
(b) Figure in 2017 column		14,098
(a) Figure in 2016 column		11,942
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+2,156

Reasons (as many as are applicable)	Amount £
Reason 1 Two subscription costs to HALC were paid within the financial year – one for 16/17 and one for 17/18.	524.46
Reason 2 A larger number of s137 donations were made during 2016/17 than in 2015/16. These included grants to support a new Theatre Group, to support continuation of 490 Bus Route (£500) and towards the purchase of a Parish Hall projector.	1620
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2,144.46
(f) Unexplained amount £ of total variance at (d - e)	11.54
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

Schedules for submission to external auditor

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		Yarpole Group Parish Council
		£
A	Figure in Box 8 of 2017 column of the Annual Return	27,084
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	0
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)	0
D	TOTAL	27,084

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	27,084
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Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
Total – agreed to B			0

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
Total – agreed to C			0

Analysis of earmarked reserves

Authority name and reference	Yarpole Group Parish Council
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Money put aside for future plans, and to guard against possible decrease in funding from County Council so that Parish Council has reserves to support vital services such as bus route & lengthsman.	Short-term investment	15,000
(a) TOTAL		15,000

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)	19,000
(c) Balance carried forward (Accounting Statements Box 7)	27,084
(d) Amount of balances less total earmarked reserves (c – a)	12,084
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	1:0.6
Reason if over 3 times or less than 0.1	