

GRANT THORNTON 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	ELFORD PARISH COUNCIL stf064
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	Mrs Margaret Jones
Address	50 Cornwall Avenue Tamworth Staffordshire B78 3YB
Telephone no.	01827 50230
Email address	clerk@elfordpc.co.uk

	Chair
Name	Mr Edward Jones
Address	3, The Green Elford Staffordshire B79 9BS
Telephone no.	07872 598631
Email address	ed@elfordpc.co.uk

	Person carrying out the independent internal audit
Name	Mr Alan Toplis
Address	Streethay Lodge Streethay, Lichfield, Staffordshire WS13 8LR
Telephone no.	01543 419202
Email address	Alan.toplis@toplis.co.uk

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

GRANT THORNTON 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	ELFORD PARISH COUNCIL STF064		
Prepared by: Name	MARGARET JONES Clerk/RFO	Date:	22.4.17
Role (Clerk/RFO etc)			
Approved by: Name	EDWARD JONES	Date:	16.05.17
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:			
Co-operative Community a/c 65318038 00	741.15		
Co-operative Business Select 14 Day 65318038 53	9,865.99		
Lloyds Treasurers 01336158	3,807.80		
Lloyds Business Bank Instant 01634876	5,029.62	19,444.56	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
13/3/17 500576	16.65		
		16.65	
Add any unbanked cash at 31 March 2017: (List date & amount received)			
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		19,427.91	

The net balances reconcile to the Cash Book for the year, as follows:	
CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	24,575.40
Add: Receipts in the year:	17,313.72
Less: Payments in the year:	22,461.21
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	19,427.91

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

Schedule C1

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 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	11,112	12,173	+1061	9.5	NO
Box 3 -Total other receipts	19,706	5,141	-14,565	73	YES
Box 4 -Staff costs	4,183	4,610	+427	10	NO
Box 5 -Loan interest/ capital repayments	0	0	0	0	0
Box 6 -All other payments	18,438	17,851	-587	3	NO
Box 9 -Total fixed assets plus long-term investments and assets	49,604	53,430	+3,826	7	NO
Box 10 – Total borrowings	0	0	0	0	0



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	ELFORD PARISH COUNCIL STF 064	
BOX NO	3	£
(b) Figure in 2017 column	5,141	
(a) Figure in 2016 column	19,706	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	-14,565	

Reasons (as many as are applicable)	Amount £
Reason 1 Donations towards sports field car park from cricket and Football clubs	800 800
Reason 2 KMRC reclaim	946
Reason 3 Donations from winding up of Playground Committee	10,530
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	13,076
(f) Unexplained amount £ of total variance at (d - e)	1,489
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.07
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	ELFORD PARISH COUNCIL STF064
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Playground funds for spending on new equipment and surfacing as required	Short term	8,837
Youth Leisure facilities	Short term	3,000
Village signs	Short term	2,000
(a) TOTAL		13,837

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)	12,173
(c) Balance carried forward (Accounting Statements Box 7)	19,428
(d) Amount of balances less total earmarked reserves (c – a)	5,591
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.4
Reason if over 3 times or less than 0.1	