

## 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	OSGODBY PARISH COUNCIL - L1N206		
Prepared by: Name	J TROTTER	Date:	15/05/2017
Role (Clerk/RFO etc)	CLERK		
Approved by: Name	J TROTTER	Date:	15/05/2017
Role (RFO/Chair etc)	RFO		
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	3,512.41	3,512.41	
RESERVE ACCOUNT	16,276.19	16,276.19	
NO CASH FLOAT HELD			
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			
		19,788.60	
<b>TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017</b>		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:	34,733.00
Add: Receipts in the year:	16,112.00
Less: Payments in the year:	18,056.00
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017</b>	<b>32,789.00</b>
<b>Must equal total net bank balances above and Section 2, Box 8</b>	

### Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	OSGODBY PARISH COUNCIL - LN202				
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	5100	4820	(280)	6%	NO
Box 3 -Total other receipts	7621	11,292	3671	49%	YES
Box 4 -Staff costs	1429	3836	2407	169%	YES
Box 5 -Loan interest/ capital repayments	NIL	NIL	N/A	N/A	N/A
Box 6 -All other payments	4,413	14,220	9807	223%	YES
Box 9 -Total fixed assets plus long-term investments and assets	5107	7231	2124	42%	YES
Box 10 - Total borrowings	NIL	NIL	N/A	N/A	N/A



## Suggested layout for explanations of individual variances

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

Authority name and reference	OSGODBY PARISH COUNCIL - LIN206	
BOX NO	3	£
(b) Figure in 2017 column	11,292	
(a) Figure in 2016 column	7,621	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	+£3671	

Reasons (as many as are applicable)	Amount £
Reason 1 GRANT INCREASE ON LAST YEAR'S TOTAL	£2845.00
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2845.00
(f) Unexplained amount £ of total variance at (d - e)	826.00
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



Suggested layout for explanations of individual variances

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

Authority name and reference	OSGODBY PARISH COUNCIL - LIN 202	
BOX NO	4	£
(b) Figure in 2017 column		3836
(a) Figure in 2016 column		1429
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		2407

Reasons (as many as are applicable)	Amount £
Reason 1 WEEK EMPLOYED ON HIGHER PAY & HOURS	£2407
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	2407
(f) Unexplained amount £ of total variance at (d - e)	0.00
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	N/A
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	N/A

**Suggested layout for explanations of individual variances**

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

Authority name and reference	OSGIBY PARISH COUNCIL - LIN 207	
BOX NO	BOX 6	£
(b) Figure in 2017 column	14,220	
(a) Figure in 2016 column	4,413	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	9,807	

Reasons (as many as are applicable)	Amount £
Reason 1 NEIGHBOURHOOD PLAN COSTS	£7,726.00
Reason 2 INCREASE IN ADMIN COSTS DUE TO PURCHASE OF ADDITIONAL EQUIPMENT	£724.00
Reason 3 PURCHASE OF DEFIBRILLATOR	£357.00
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	9,435
(f) Unexplained amount £ of total variance at (d - e)	372
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

Suggested layout for explanations of individual variances

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

Authority name and reference	OSGEBY PARISH COUNCIL - LYW 2016	
BOX NO	9	£
(b) Figure in 2017 column	£7231	
(a) Figure in 2016 column	£5107	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	£2142	

Reasons (as many as are applicable)	Amount £
Reason 1 PURCHASE OF NEW LAPTOP	323
Reason 2 COMPLETION OF ALL ITEMS FOLLOWING CHANGE IN CLERK - ADDITION OF ITEMS UNACCOUNTED FOR PREVIOUSLY	1314
Reason 3 PURCHASE OF NEW COUNCIL FILING CABINET	175
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1812
(f) Unexplained amount £ of total variance at (d - e)	330 00
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	7%
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	OSEGGBY PARISH COUNCIL - LN206
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
PURCHASE OF ADDITIONAL BURIAL GROUNDS.	SHORT TERM	APPROX £15K
	(a) TOTAL	15000.00

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)	4820
(c) Balance carried forward (Accounting Statements Box 7)	32,789
(d) Amount of balances less total earmarked reserves (c - a)	17,789
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	3.69
Reason if over 3 times or less than 0.1	
<p>£15K IS A CONSERVATIVE ESTIMATE FOR LAND PURCHASE BUT IT IS ESSENTIAL THAT SUFFICIENT FUNDS ARE AVAILABLE TO ENSURE SWIFT PURCHASE OF APPROPRIATE SITE</p>	

Schedules for submission to external auditor

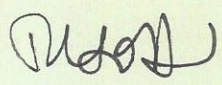
Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	OSGIBBY PARISH COUNCIL - LIN206
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	2 JUNE 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)