

## 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

<b>Authority name and reference</b>	<b>CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063</b>
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	<b>Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet</b>
<b>Name</b>	CHRISTINE LORD
<b>Address</b>	24 HAREBELL WAY RUGBY CV23 0TT
<b>Telephone no.</b>	07786 102789
<b>Email address</b>	clerk@cliftonupondunsmore.org.uk

	<b>Chair</b>
<b>Name</b>	MARION NASH
<b>Address</b>	2A CHURCH STREET CLIFTON UPON DUNSMORE RUGBY CV23 0BP
<b>Telephone no.</b>	07710 624867
<b>Email address</b>	<a href="mailto:marion.nash1@btinternet.com">marion.nash1@btinternet.com</a>

	<b>Person carrying out the independent internal audit</b>
<b>Name</b>	MICHAEL SPENCER
<b>Address</b>	MS AUDIT & CONSULTANCY SERVICES 27 HILLFIELD ROAD RUGBY CV22 7EW
<b>Telephone no.</b>	01788 816686
<b>Email address</b>	<a href="mailto:mikespence1@ntlworld.com">mikespence1@ntlworld.com</a>

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](mailto:angela.j.ellison@uk.gt.com)

## 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		CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063	
Prepared by: Name	CHRISTINE LORD	Date:	
Role (Clerk/RFO etc)	CLERK AND RFO		
Approved by: Name	MARION NASH	Date:	
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:			
BANK OF SCOTLAND		81,354.07	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed )	0	0	
Add any unbanked cash at 31 March 2017: (List date & amount received)	0	0	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		81,354.07	

The net balances reconcile to the Cash Book for the year, as follows:	
CASH BOOK (receipts and payments/income & expenditure schedules)	
Opening Balance:	£21,202.08
Add: Receipts in the year:	94,277.82
Less: Payments in the year:	33,945.83
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	81,534.07
Must equal total net bank balances above and Section 2, Box 8	



## Schedule C1

### Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063				
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	22,090	22,469	+379	1.7%	NO
Box 3 -Total other receipts	6,136	71,809	+65,673	1070%	YES
Box 4 -Staff costs	5,384	5,783	+399	+7.4%	NO
Box 5 -Loan interest/ capital repayments	NIL	NIL			NO
Box 6 -All other payments	19,461	28,162	8,701	44.7%	YES
Box 9 -Total fixed assets plus long-term investments and assets	222,196	224,246	+2,050	1%	NO
Box 10 – Total borrowings	NIL	NIL			NO

**STATE THE REASONS FOR VARIANCES FOR SUBMISSION TO EXTERNAL  
auditor**

**Schedule C2**

**Suggested layout for explanations of individual variances**

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

<b>Authority name and reference</b>	<b>CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063</b>	
<b>BOX NO</b>	<b>3</b>	<b>£</b>
(b) Figure in 2017 column		71,809
(a) Figure in 2016 column		6,136
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+65,673

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1  The Parish Council sold a parcel of land which was formally the site of a former air raid shelter. The net sum received from the sale was £64,950.	64,950
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	64,950
(f) Unexplained amount £ of total variance at (d - e)	723
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	1.1%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained	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	CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063	
BOX NO	6	£
(b) Figure in 2017 column		28,162
(a) Figure in 2016 column		19,461
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+8,701

Reasons (as many as are applicable)	Amount £
Reason 1 The refurbishment of the village car park was carried out using funds made available as the result of the sale of the parcel of land.	11,873
Reason 2 A successful grant application reduced the need to outlay the Parish Councils own funds for the purchase of new I.T equipment.	(565)
Reason 3 The renewal of insurance policy on a 3-year contract has led to significant saving in administration costs.	(2494)
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	+8,814
(f) Unexplained amount £ of total variance at (d - e)	113
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.58%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

## Schedule D

### 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		
CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063		
		£
<b>A</b>	Figure in <b>Box 8</b> of 2017 column of the Annual Return	81,354
<b>B</b>	<b>Less</b> Creditors at 31 March 2017 – owed by the Authority (please supply a detailed list of creditors – <i>see below</i> ) Also subtract any receipts in advance	0
<b>C</b>	<b>Plus</b> Debtors at 31 March 2017 – owed to the Authority (please supply a detailed list of debtors – <i>see below</i> ) Also add any payments made in advance (prepayments)	0
<b>D</b>	<b>TOTAL</b>	81,354

	Figure in <b>Box 7</b> of 2017 column of the Annual Return (must equal line D above)	81,354
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#### Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
<b>Total – agreed to B</b>			

#### Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
<b>Total – agreed to C</b>			



## Schedule E

## Analysis of earmarked reserves

<b>Authority name and reference</b>	<b>CLIFTON UPON DUNSMORE PARISH COUNCIL – REF WKS063</b>
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<b>Purpose and nature of reserve</b>	<b>Held as short-term or long-term investment?*</b>	<b>Amount £</b>
Play Equipment	Short term	£2,571.90
Community facilities	Short term	£46,581.79
<b>(a) TOTAL</b>		<b>49,153.69</b>

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>£</b>
<b>(b) Precept/rates and levies (Accounting Statements Box 2)</b>	<b>22,469</b>
<b>(c) Balance carried forward (Accounting Statements Box 7)</b>	<b>81,534</b>
<b>(d) Amount of balances less total earmarked reserves (c – a)</b>	<b>49,154</b>
<b>Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)</b>	<b>2.2</b>
<b>Reason if over 3 times or less than 0.1</b>	