

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	15425	15000	(425)	-2.76%	No
Box 3 -Total other receipts	6231	7160	929	14.91%	YES
Box 4 -Staff costs	4657	6128	1471	31.59%	YES
Box 5 -Loan interest/ capital repayments	0	0			No
Box 6 -All other payments	19502	21235	1733	8.89%	No
Box 9 -Total fixed assets plus long-term investments and assets	57841	59553	1712	2.96%	No
Box 10 - Total borrowings	0	0			No

Schedules 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.

Authority name and reference		
BOX NO		£
(b) Figure in 2017 column		
(a) Figure in 2016 column		
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		

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

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

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		N/A RECEIPTS + PAYMENTS METHOD
		£
A	Figure in Box 8 of 2017 column of the Annual Return	N/A
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	N/A
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)	N/A
D	TOTAL	N/A

Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	N/A
---	-----

Creditors/receipts in advance list *informal only*

Name	Invoice/receipt in advance reference	Date	£ amount
LAST LANDSCAPING			1206.00
YOUTH CLUB			300.00
MOBILITY CLUB			100.00
CRICKET CLUB			120.00
VILLAGE HALL RENT			138.25
Total – agreed to B			1864.25

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
HURC - VAT			756.20
ALLOTMENT RENT			30.00
RAMSBURY ESTATES			240.49
Total – agreed to C			1026.69

Schedule E

Analysis of earmarked reserves

Authority name and reference	GREAT BEADON PARISH COUNCIL
------------------------------	-----------------------------

Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
SHORT TERM PROJECTS FOR 2017/18 TRAINING, PHONE BOX, NEIGHBOURHOOD PLAN	SHORT TERM	3685
SHORT TERM PROJECTS 2017/18 CHANGING NOTICEBOARDS, INCIDENT CANALS, PARKING	u -	1980
REPLACEMENT PLAYGROUND 2017	u -	4500
WORKING CAPITAL	u -	5434
UNFORESEEN ELECTION EXPENSES	u -	4000
	(a) TOTAL	19599

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)	15000
(c) Balance carried forward (Accounting Statements Box 7)	21907
(d) Amount of balances less total earmarked reserves (c - a)	2308
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	(12692)
Reason if over 3 times or less than 0.1	

Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	GRANT THORNTON PARISH COUNCIL
------------------------------	-------------------------------

I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	19 JUNE 2017
Commencement	20 JUNE 2017
Ending on	2 AUGUST 2017

Signed by Clerk/RFO	
---------------------	---

OR – send us a copy of your completed 'Notice' (Schedule F2 enclosed as public rights pack)

BANK RECONCILIATION

SCHEDULE B

Authority Name	Great Bedwyn Parish Council		
Prepared by:	Joanna Pike	Date	11 April 2017
Role	RFO		
Approved by:	Charles Howell	Date	12 May 2017
Role	Chair		

	£	Total £
Balance per bank statements 31 March 2017		
Deposit Account	14482.60	
Current	8851.92	
Total		23334.52
Less: Unrepresented cheques		
1335	264.00	
1336	250.00	
1337	539.07	
1338	64.28	
1339	220.00	
1340	90.00	
Total		1427.35
Add: Unrepresented Receipts		0.00
Total Net Bank Balance at 31 March 2017		21907.17

The net balances reconcile to the Cash Book for the year as follows -	
Cash Book	£
Opening Balance	27110.82
Add: Receipt in year	22160.06
Less: Payments in year	27363.71
Closing Balance per Cash Book at 31 March 2017	21907.17

Schedule C2

Great Bedwyn Parish Council	
Box No 3 -Total other receipts	£
2017	7160.00
2016	6231.00
Total Variance	929.00

Reasons	£
Interest Received	0.60
Wilts Council top up grant not received in 2017	-574.75
Pewsey Area Board Grant - one off grant for Community Fun Day in 2017	2270.00
WALC Transparency Fund Grant 2017	954.54
Neighbourhood Plan Grant received in 2017 for Neighbourhood plan project	800.00
Vat refund - large variance because previous year's VAT claim was for three years input VAT. 2017 claim was for 12 months input VAT	-2692.25
Allotment Rental - increase in rents received in 2017	371.00
Allotment Deposit refund	-25.00
Money collected for teas at Community Fun Day event held in 2017	135.60
Best Kept Village award 2017 - prize	80.00
Grant - Neighbourhood coordinator scheme which ended in 2016 hence no income for 2017	-390.00
Total Amount Explained	929.74
Unexplained amount	0.00
Unexplained as % of 2016 figure	0.00
Confirm unexplained amount is less than 2016 figure	n/a

Schedule C2

Great Bedwyn Parish Council	
Box No 4 -Staff Costs	£
2017	6128.00
2016	4657.00
Total Variance	1471.00

Reasons	
Salary - Increase due to staff changes	722.58
Overtime - for clerk employed during 2016 who has since resigned	748.38
Total Amount Explained	1470.96
Unexplained amount	0.00
Unexplained as % of 2016 figure	n/a
Confirm unexplained amount is less than 2016 figure	n/a

The Council's long serving clerk resigned in 2016. She was replaced by a new clerk who subsequently resigned two months later. A further clerk was appointed who subsequently resigned in May 2017.

The Council increased the hourly rate for the new clerks.

The overtime relates to the time the Clerk, who resigned in May 2017, was employed.