



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	CLEEVE PARISH COUNCIL AVN030		
Prepared by: Name	GEMMA RICHARDS	Date:	2/6/17
Role (Clerk/RFO etc)	CLERK 3 RFO		
Approved by: Name		Date:	
Role (RFO/Chair etc)			
Balance per bank statements as at 31 March 2017		£	TOTAL £
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
BUS BANK INSTANT (DEPOSIT)	18,929.32		
TREASURERS ACCOUNT	829.47		19,758.79
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
14/03/17 001738	115.20		
14/03/17 001739	130.00		
14/03/17 001741	68.00		
14/03/17 001742	17.00		330.20
Add any unbanked cash at 31 March 2017: (List date & amount received)			
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			19,428.59

<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:	16,480.69
Add: Receipts in the year:	22,757.50
Less: Payments in the year:	19,809.60
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	19,428.59
Must equal total net bank balances above and Section 2, Box 8	



Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	CLEEVE PARISH COUNCIL AVN030				
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 or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	13,905	14,330	+ 425	3.06	NO
Box 3 -Total other receipts	1,363	8,428	+7,065	518.34	YES
Box 4 -Staff costs	6,831	6,643	-188	-2.7	NO
Box 5 -Loan interest/ capital repayments	NIL	NIL	0	0	NO
Box 6 -All other payments	7,788	13,167	+5,379	69.07	YES
Box 9 -Total fixed assets plus long-term investments and assets	32,964	36,871	+3,907	11.85	NO
Box 10 - Total borrowings	NIL	NIL	0	0	NO



Suggested layout for explanations of individual variances

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

Authority name and reference	CLEEVE PARISH COUNCIL	AVN030
BOX NO	3	£
(b) Figure in 2017 column		8,428
(a) Figure in 2016 column		1,363
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 7,065

Reasons (as many as are applicable)	Amount £
Reason 1 Cleeve Parish Council received a grant from Bristol Airport for a new vehicle activated sign.	6,300
Reason 2 Cleeve Parish Council claimed more VAT during 2016-17 due to purchase of another road sign.	782
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	7,082
(f) Unexplained amount £ of total variance at (d - e)	-17
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	-1.25
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	CLEEVE PARISH COUNCIL AVN030	
BOX NO	6	£
(b) Figure in 2017 column	13,167	
(a) Figure in 2016 column	7,788	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	+5,379	

Reasons (as many as are applicable)	Amount £
Reason 1 - Cleeve Parish Council paid for a new vehicle activated sign	3,908
- Two new trees were bought & planted and	670
Reason 2 tree maintenance was required on the village green	
- A grant was given to the local church for a new bench	250
Reason 3 - There was an increase to dog bin emptying costs	192
- There was an increase to land maintenance costs	315
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	5,335
(f) Unexplained amount £ of total variance at (d - e)	44
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	0.56
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES