**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** | **WIGMORE GROUP PARISH COUNCIL - HRF134** |

|  |  |
| --- | --- |
|  | **Clerk** |
| **Name** | JANO ROCHEFORT |
| **Address** | THE OLD RECTORY  LEINTHALL STARKES  LUDLOW  SY8 2HP |
| **Telephone no.** | 01568 770282 |
| **Email address** | CLERK.WIGMOREGPC@OUTLOOK.COM |

|  |  |
| --- | --- |
|  | **Responsible Financial Officer (RFO) – if different to Clerk** |
| **Name** |  |
| **Address** |  |
| **Telephone no.** |  |
| **Email address** |  |

|  |  |
| --- | --- |
|  | **Chair** |
| **Name** | VIC HARNETT |
| **Address** | 7 BURY COURT PARK  WIGMORE  LEOMINSTER  HR6 9US |
| **Telephone no.** | 01568 770445 |
| **Email address** | victorharnett@btinternet.com |

**PTO**

**Key contact details (continued) Schedule A**

|  |  |
| --- | --- |
| **Authority name and reference** | **WIGMORE GROUP PARISH COUNCIL - HRF134** |

|  |  |
| --- | --- |
|  | **Person carrying out the independent internal audit** |
| **Name** | DIANE MALLEY |
| **Address** | 7 NEW ROAD  FAR FOREST  KIDDERMINSTER  DY14 9TQ |
| **Telephone no.** | 01299 269188 |
| **Email address** | DIANE@DMPAYROLLSERVICES.CO.UK |

**If there are any subsequent changes to the above please send us an updated form or e-mail the new details to** [**jofarr@uk.gt.com**](mailto:jofarr@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** | **WIGMORE GROUP PARISH COUNCIL - HRF134** | | | | |
| Prepared by: Name | JANO ROCHEFORT | | Date: | 15/04/2017 | |
| Role (Clerk/RFO etc) | CLERK/RFO | |
| Approved by: Name | JENNY JOHNSON | | Date: | 17/04/2017 | |
| Role (RFO/Chair etc) | PARISH COUNCILLOR | |
| **Balance per bank statements as at 31 March 2017** | | **£** | | | **TOTAL £** |
| List balances on all bank accounts plus petty cash floats at 31 March 2017: | |  | | |  |
| LLOYDS BANK | | 28687.37 | | | 28687.37 |
|  | |  | | |  |
|  | |  | | |  |
|  | |  | | |  |
| **Less**: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed ) | |  | | |  |
| 13/03/2017 – 001187 | | 93.60 | | | 93.60 |
|  | |  | | |  |
|  | |  | | |  |
| **Add** any unbanked cash at 31 March 2017: (List date & amount received) | |  | | |  |
| NONE | | 0 | | | 0 |
|  | |  | | |  |
|  | |  | | |  |
| **TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017** | | | | | **28584.77** |

|  |  |
| --- | --- |
| ***The net balances reconcile to the Cash Book for the year, as follows:*** | |
| **CASH BOOK (receipts and payments/income & expenditure schedules)** | **£** |
| Opening Balance: | 26241.33 |
| Add: Receipts in the year: | 22708.64 |
| Less: Payments in the year: | 20365.20 |
| **CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017**  **Must equal total net bank balances above and Section 2, Box 8** | **28584.77** |

## **Schedule C1**

## **Identifying which variances require explanation**

Positive and negative variances must be explained

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Authority name and reference** | **WIGMORE GROUP PARISH COUNCIL - HRF134** | | | | |
| **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 | 15012 | 15000 | -12 | 0.079 | NO |
| **Box 3** -Total other receipts | 1989 | 7709 | 5720 | 288 | YES |
| **Box 4** -Staff costs | 4387 | 3657 | -730 | 16.5 | YES |
| **Box 5 -**Loan interest/ capital repayments | 0 | 0 | 0 | 0 | NO |
| **Box 6** -All other payments | 13571 | 16708 | 3137 | 23.1 | YES |
| **Box 9 -**Total fixed assets plus long-term investments and assets | 18716 | 18742 | 26 | 0.14 | NO |
| **Box 10 –** Total borrowings | 0 | 0 | 0 | 0 | NO |

## **Schedule C2**

## **Suggested layout for explanations of individual variances**

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

|  |  |  |
| --- | --- | --- |
| **Authority name and reference** | **WIGMORE GROUP PARISH COUNCIL – HRF134** | |
| **BOX NO** | **3** | **£** |
| (b) Figure in 2017 column | | 7709 |
| (a) Figure in 2016 column | | 1989 |
| **(d) Total variance: 2017 figure less 2016 figure: (b - a)**  **A positive figure is an increase (+)**  **a negative figure is a decrease (-)** | | 5720 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  Grant from Herefordshire Council under the Lengthsman / P3 scheme. This is a community maintenance scheme to assist parish councils keep their area in good shape. | | 2923 |
| Reason 2  Grant from Groundwork to help prepare Neighbourhood Development Plan. | | 2600 |
| Reason 3  VAT refund for Feb 2015 – May 2016 | | 1436 |
| Reason 4  Grant from Herefordshire Council – Public Green Spaces Community Grant | | 750 |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 7709 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | | 0 |
| Unexplained as % of 2016 figure (**f / a \*100**)  (must be below 15%) | | 0 |
| **Confirm unexplained amount is less than 15% of 2016 figure**  **YES – satisfactorily explained**  **NO – provide further explanations** | | 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** | **WIGMORE GROUP PARISH COUNCIL – HRF134** | |
| **BOX NO** | **4** | **£** |
| (b) Figure in 2017 column | | 3657 |
| (a) Figure in 2016 column | | 4387 |
| **(d) Total variance: 2017 figure less 2016 figure: (b - a)**  **A positive figure is an increase (+)**  **a negative figure is a decrease (-)** | | -730 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  Oct 2015 – Parish Council paid for 2 clerks – outgoing and incoming. Outgoing clerk’s last salary & PAYE | | 306 |
| Reason 2  New clerk did not pay PAYE for 5 months due to HMRC tax code. New clerk recently retired from full time work, started receiving 2 occupational pensions and HMRC took time to calculate new tax code. | | 335 |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 641 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | | 89 |
| Unexplained as % of 2016 figure (**f / a \*100**)  (must be below 15%) | | 2.02 |
| **Confirm unexplained amount is less than 15% of 2016 figure**  **YES – satisfactorily explained**  **NO – provide further explanations** | | 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** | **WIGMORE GROUP PARISH COUNCIL – HRF134** | |
| **BOX NO** | **6** | **£** |
| (b) Figure in 2017 column | | 16708 |
| (a) Figure in 2016 column | | 13571 |
| **(d) Total variance: 2017 figure less 2016 figure: (b - a)**  **A positive figure is an increase (+)**  **a negative figure is a decrease (-)** | | 3137 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  Donation to Wigmore Village Hall to help pay for repairs to hall roof | | 3000 |
| Reason 2  Donation to Wigmore School Academy to give Queen’s 90th Birthday Commemorative Medals to primary school pupils | | 200 |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 3200 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | | -63 |
| Unexplained as % of 2016 figure (**f / a \*100**)  (must be below 15%) | | -0.46 |
| **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** | | **WIGMORE GROUP PARISH COUNCIL – HRF134** | |
|  |  | | **£** |
| **A** | Figure in **Box 8** of 2017 column of the Annual Return | |  |
| **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 | |  |
| **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) | |  |
| **D** | **TOTAL** | |  |

|  |  |  |
| --- | --- | --- |
|  | **Figure in Box 7 of 2017 column of the Annual Return**  **(must equal line D above)** |  |

Creditors/receipts in advance list

|  |  |  |  |
| --- | --- | --- | --- |
| **Name** | **Invoice/receipt in advance reference** | **Date** | **£ amount** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total – agreed to B** |  |  |  |

Debtor list/prepayments list

|  |  |  |  |
| --- | --- | --- | --- |
| **Name** | **Debtor/prepayment reference** | **Date** | **£ amount** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total – agreed to C** |  |  |  |

**Schedule E**

**Analysis of earmarked reserves**

|  |  |
| --- | --- |
| **Authority name and reference** | **WIGMORE GROUP PARISH COUNCIL – HRF134** |

|  |  |  |
| --- | --- | --- |
| **Purpose and nature of reserve** | **Held as short-term or long-term investment?\*** | **Amount £** |
| For improvements to Bury Lane Community Field | Short Term | 8310 |
| P3 scheme – footpath repairs/improvements | Short Term | 118 |
| Election fund – for by elections | Short Term | 1844 |
| Signage – Village Gateway, Speed limit signs, Pedestrian signs | Short Term | 1140 |
|  |  |  |
|  |  |  |
| **(a) TOTAL** | | **11412** |

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)** |  |
| **(c) Balance carried forward (Accounting Statements Box 7)** |  |
| **(d) Amount of balances less total earmarked reserves (c – a)** |  |
| **Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)** |  |
| **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** | **WIGMORE GROUP PARISH COUNCIL – HRF134** |

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

|  |  |
| --- | --- |
|  | **Date** |
| Announcement | **2 JUNE 2017** |
| **Commencement** | **6 JUNE 2017** |
| Ending on | **17 JULY 2017** |

|  |  |
| --- | --- |
| **Signed by Clerk/RFO** |  |

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

**Schedule G1**

**Explanation of 'No' on the Annual Governance Statement**

|  |  |
| --- | --- |
| **Authority name and reference** | **WIGMORE GROUP PARISH COUNCIL – HRF134** |

|  |  |
| --- | --- |
| **Assertion 1-9** | **Explanation for ‘No’ response and action to address weaknesses** |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

**Schedule G2**

**‘No’ or ‘Not covered’ on the Annual Internal Audit Report**

|  |  |
| --- | --- |
| **Authority name and reference** | **WIGMORE GROUP PARISH COUNCIL – HRF134** |
| **Person carrying out the internal audit** | **DIANE MALLEY** |

|  |  |
| --- | --- |
| **Internal Audit Objective Conclusion (A to K)** | **Explanation for ‘No’ and what the Authority is doing to address the weakness - or explanation for why ‘Not covered’\*** |
| F - Petty Cash | ‘Not covered’ – The council does not use petty cash |

\* Note: if the relevant objective is **applicable but has not been covered**, the person carrying out the internal audit must provide the Authority and the external auditor with details of:

o why the objective has not been covered

o when the most recent internal audit work was done in this area and

o when it is next planned