

Schedules for submission to external auditor

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	Mere Town Council Ref: WLT166
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Clerk	
Name	Mrs. Lindsey Wood
Address	Mere Town Council, Duchy Manor, Springfield Road, Mere, Warminster, Wiltshire BA12 6EW
Telephone no.	01747 860701
Email address	lindseywood@merewilts.org

Responsible Financial Officer (RFO) – if different to Clerk	
Name	As above
Address	
Telephone no.	
Email address	

Chair	
Name	Mr. John Jordan
Address	The Cottage, Castle Street, Mere, Warminster, Wiltshire BA12 6JF
Telephone no.	07840722835
Email address	chair@merewilts.org

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

Schedules for submission to external auditor

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Key contact details (continued)

Schedule A

Authority name and reference	Mere Town Council Ref: WLT166
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	Person carrying out the independent internal audit
Name	Mrs. Mary White
Address	Monkswell Cottage, Holwell, Mill Lane, Mere, Warminster, Wiltshire. BA12 6DA
Telephone no.	01747 861257
Email address	t.white615@btinternet.com

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

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		Mere Town Council Ref: WLT166		
Prepared by: Name	Lindsey Wood	Date:	26.4.2017	
Role (Clerk/RFO etc)	Clerk/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:				
Deposit Account (Business Call Account)		42405.14		
General Account (Treasurers Account)		3526.54		
Imprest Account (Treasurers Account)		1238.89		
National Savings Account		52216.39	99389.96	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)				
General Account				
31.3.17 - 4129		110.00		
31.3.17 - 4131		120.00		
31.3.17 - 4133		530.93		
31.3.17 - 4134		30.53		
31.3.17 - 4135		41.40		
31.3.17 - 4136		313.92		
31.3.17 - 4137		141.60		
31.3.17 - 4138		1500.00		
31.3.17 - 4139		17.35		
31.3.17 - 4140		206.14		
31.3.17 - 4141		46.70		
31.3.17 - 4145		6.60	-3065.017	
Imprest Account				
29.3.17 - 3193		-111.00		
31.3.17 - 3194		-538.99	-649.99	
Add any unbanked cash at 31 March 2017: (List date & amount received)				

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31.3.17 – Allotment rents (various allotment holders)	2866.22	2866.22
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		98538.02

<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:	96401.58
Add: Receipts in the year:	159579.74
Less: Payments in the year:	-157443.30
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	98538.02
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	Mere Town Council Ref: WLT166				
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	105,002	117,126	12,124	11.55%	NO
Box 3 -Total other receipts	44,646	36,445	-8,201	18.37%	YES
Box 4 -Staff costs	73,307	76,410	3,103	4.23%	NO
Box 5 -Loan interest/ capital repayments	NIL	NIL	NIL	NIL	NO
Box 6 -All other payments	78,734	75,979	-2,755	3.50%	NO
Box 9 -Total fixed assets plus long-term investments and assets	1,228,270	1,408,924	180,654	14.70%	NO
Box 10 – Total borrowings	NIL	NIL	Nil	Nil	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	Mere Town Council Ref: WLT166	
BOX NO	3	£
(b) Figure in 2017 column		36445
(a) Figure in 2016 column		44646
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-8201

Reasons (as many as are applicable)	Amount £																		
<p>Reason 1 Donations & Grants Our donations & grants income has decreased by over 29% in the year ending 31.3.17. This is mostly attributed to the fact during the Localising Council Tax Support Grant received from Wiltshire Council was reduced by 82% during the 2016/17 financial year. Other compensating factors are shown in the table below:</p> <table border="1"> <thead> <tr> <th>2015/16</th> <th>Donations & Grants</th> <th>2016/17</th> </tr> </thead> <tbody> <tr> <td>-122.00</td> <td>Higher Level Environmental Stewardship Grant (capital payment)</td> <td>451.40</td> </tr> <tr> <td>1590.00</td> <td>Higher Level Environmental Stewardship Grant (excluding capital payment)</td> <td>795.00</td> </tr> <tr> <td>750.00</td> <td>Donations towards events</td> <td>2255.00</td> </tr> <tr> <td>5181.62</td> <td>Wiltshire Council – Localising Council Tax Support Grant</td> <td>932.69</td> </tr> <tr> <td></td> <td>Donation towards new flag</td> <td>100.00</td> </tr> </tbody> </table>	2015/16	Donations & Grants	2016/17	-122.00	Higher Level Environmental Stewardship Grant (capital payment)	451.40	1590.00	Higher Level Environmental Stewardship Grant (excluding capital payment)	795.00	750.00	Donations towards events	2255.00	5181.62	Wiltshire Council – Localising Council Tax Support Grant	932.69		Donation towards new flag	100.00	
2015/16	Donations & Grants	2016/17																	
-122.00	Higher Level Environmental Stewardship Grant (capital payment)	451.40																	
1590.00	Higher Level Environmental Stewardship Grant (excluding capital payment)	795.00																	
750.00	Donations towards events	2255.00																	
5181.62	Wiltshire Council – Localising Council Tax Support Grant	932.69																	
	Donation towards new flag	100.00																	

Schedules for submission to external auditor

212.00	Donation towards office facilities	236.00	
1000.00	Grant towards river conservation		
	Grant towards outdoor gym project from Tesco's Bags For Life	1000.00	
228	Donation towards grounds maintenance	712.00	
8839.62	TOTAL	6482.09	
			2357.53
Reason 2 Cemetery fees During the 2015/16 financial year, the Town Council received £6938.00 in cemetery fees. During the 2016/17 financial year, the Town Council received £5013.00 which is 27.75% less in cemetery fees. There is no other explanation for this other than the fact that we had less burials during this financial year.			1925
Reason 3 Sports & Utility reimbursements During the 2015/16 financial year, the Town Council received 2475.88 in reimbursements from the sports groups for utilities. However, during the 2016/17 financial year, this figure was reduced to 1997.00			460.88
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)			4743.41
(f) Unexplained amount £ of total variance at (d - e)			3457.59
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)			7.74%
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		Mere Town Council Ref: WLT166
		£
A	Figure in Box 8 of 2017 column of the Annual Return	98538.02
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	-16849.28
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)	11491.76
D	TOTAL	93180.50

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	93180.50
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Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
B. L. Norris	Chairman's Expenses 2016/17	31.3.17	500.00
Mere School	Utilities for facilities	31.3.17	622.18
Plantworld	Barrels purchased during 2016/17 year		326.99
HMRC	PAYE Q4 2016/17		3498.85
Eon Energy	Electricity supply to Public Toilets		75.04
Wiltshire Council	Contribution towards Traffic Management Scheme		1500.00
Mere Peace Memorial Sports & Recreation Ground Charity	Donation for 2016/17		9200.00
Various	Allotment rentals paid in advance		1126.22
Total – agreed to B			16849.28

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Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
Southern Co-Operative	Car Park Sponsorship		400.00
Southern Co-Operative	Floral Display Sponsorship		160.00
Mere Parochial Church Council	Contribution towards Churchyard maintenance		430.00
Mere Cricket Club	Contribution towards cricket facilities		315.00
Mere Peace Memorial Sports & Recreation Ground Charity	Maintenance charges for 2016/17		9104.00
HMRC	VAT claim – Q4 2016/17		1082.76
Total – agreed to C			11491.76

Schedule E

Analysis of earmarked reserves

Authority name and reference	Mere Town Council Ref: WLT166
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Asset Replacement Reserve – Play Equipment, Office & Grounds Machinery	Short-term	11035.00
Kingsmere Open Space Maintenance	Short-term	5005.00
White Road Gardens Play Area	Short-term	13200.00
Admin – Audit fees, legal fees, election fees, training etc.	Short-term	6960.00
Buildings – Chapels, Walls, War Memorial, Clock Tower, Pavilion	Short-term	17945.00
Grounds maintenance & machinery	Short-term	8500.00
Car Parks	Short-term	3632.00
Cemetery	Short-term	3410.00
Health & Safety – Tree Inspections, Legionella Testing etc.	Short-term	3140.00
Rivers Group	Short-term	1250.00
(a) TOTAL		74077

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)	117126.00
(c) Balance carried forward (Accounting Statements Box 7)	93180.00
(d) Amount of balances less total earmarked reserves (c – a)	19103.00
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.163 (16.3%)

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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	Mere Town Council Ref: WLT166
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	26.6.17
Commencement	27.6.17
Ending on	7.8.17

Signed by Clerk/RFO	
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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	
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Assertion 1-9	Explanation for 'No' response and action to address weaknesses

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

Authority name and reference	
Person carrying out the internal audit	

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’*

* 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