

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual Governance and Accountability Return 2017/18 Part 3

To be completed by:

- all smaller authorities* where either the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; and
- any other smaller authorities that either:
 - are unable to certify themselves as exempt; or
 - have requested a limited assurance review.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The annual internal audit report is completed by the authority's internal auditor.
 - Sections 1 and 2 are to be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved **before 2 July 2018**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or requesting a limited assurance review, **must** send to the external auditor:
 - the Annual Governance and Accountability Return Sections 1, 2 and 3, together with
 - a bank reconciliation as at 31 March 2018
 - an explanation of any significant year on year variances in the accounting statements
 - your notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2017/18

Unless requested, do not send any original records to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability Return including **Section 3 – External Auditor Report and Certificate** will be returned to the authority.

Publication Requirements

Smaller authorities with either income or expenditure exceeding £25,000 **must** publish on a public website, under the Accounts and Audit Regulations 2015, the Annual Governance and Accountability Return:

- **Section 1 – Annual Governance Statement 2017/18**, page 4
- **Section 2 – Accounting Statements 2017/18**, page 5
- **Section 3 – The External Auditor Report and Certificate 2017/18**, page 6
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014.

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2017/18

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed Annual Governance and Accountability Return. Any amendments must be approved by the authority, properly initialled and accompanied by an explanation. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before sending it to the external auditor.
- Do not send the external auditor any information not specifically requested. However, you **must** inform your external auditor about any change of Clerk, Responsible Finance Officer or Chairman, and provide relevant email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the explanation.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs will be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2017) equals the balance brought forward in the current year (Box 1 of 2018).
- Please enter the authority's name **only** in Section 3 on Page 6. **Do not complete the remainder of that section**, which is reserved for the external auditor.
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Internal Audit Report	Have all highlighted boxes have been completed by the internal auditor and explanations provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 1	For any statement to which the response is 'no', is an explanation provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of significant variations from last year to this year been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	The bank reconciliation as at 31 March 2018 is agreed to Box 8?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Has an explanation of any difference between Box 7 and Box 8 been provided?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sections 1 and 2	Trust funds – have all disclosures been made if the authority is a sole managing trustee? NB: do not send trust accounting statements unless requested or instructed.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*More guidance on completing this annual return is available in **Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, which can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

Certificate of Exemption

To be completed only by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2018, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2018 and a completed Certificate of Exemption is submitted notifying the external auditor.

Swanton Novers Parish Council

certifies that during the financial year 2017/18, the higher of the authority's gross income for the year or gross annual expenditure, for the year did not exceed **£25,000**

Annual gross income for the authority 2017/18: £15,502 R AMOUNT £00,000

Annual gross expenditure for the authority 2017/18: £14,548 R AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority has been in existence since before 1st April 2014
- In relation to the preceding financial year (2016/17), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and submitted to the external auditor.

The Annual Internal Audit Report, Annual Governance Statement, Annual Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on a public website* before 2 July 2018. **By signing this certificate you are also confirming that this will be done.**

Signed by the Responsible Financial Officer

Date

04/06/2018

Signed by Chairman

Date

04/06/2018

Email

swantonnoversparishcouncil@gmail.com

Telephone number

01263860163

*Published web address (not applicable to Parish Meetings)

<http://swantonnoverspc.norfolkparishes.gov.uk>

This Certificate of Exemption should be returned as soon as possible after certification to your external auditor.

Annual Internal Audit Report 2017/18

SWANTON NOVERS PARISH COUNCIL AUTHORITY

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			X

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

27/07/18

Name of person who carried out the internal audit

PETER EN MARTIN WALSH AUDITOR

Signature of person who carried out the internal audit

P.M. WALSH REQUIRED

Date

27/07/18

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note. If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2017/18

We acknowledge as the members of:

SWANTON NAVORS PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2018, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how the authority will address the weaknesses identified.

This Annual Governance Statement is approved by this authority and recorded as minute reference:

2018/04 REFERENCE

dated 18/01/2018

Signed by the Chairman and Clerk of the meeting where approval is given:

Chairman *[Signature]* SIGNATURE REQUIRED

Clerk *[Signature]* SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

AUTHORITY WEBSITE ADDRESS

Section 2 – Accounting Statements 2017/18 for

SWANTON NOVERS PARISH COUNCIL

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2017 £	31 March 2018 £	
1. Balances brought forward	2747	2943	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	6000	7200	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	198	8302	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1878	939	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	4124	13609	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	2943	3897	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	2943	3897	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	7020	16272	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets.
		X	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2018 the Accounting Statements in this Annual Governance and Accountability Return present fairly the financial position of this authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

SIGNATURE REQUIRED

Date 18/07/2018

I confirm that these Accounting Statements were approved by this authority on this date:

18/07/2018

and recorded as minute reference:

MINUTE REFERENCE 2018/041

Signed by Chairman of the meeting where approval of the Accounting Statements is given

SIGNATURE REQUIRED

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Swanton Novers Parish Council**

**On behalf of the smaller authority, I confirm that the dates set for the period for the
exercise of public rights are as follows:**

Commencing on Monday 25th June 2018

and ending on Friday 3rd August 2018

Signed:  _____

Role: Parish Clerk

Swanton Novers Parish Council

Fieldfare, The Street, Swanton Novers. Tel:01263 860163

swantonnoversparishcouncil@gmail.com

SWANTON NOVERS PARISH COUNCIL ACCOUNTS
1st APRIL 2017 - 30th March 2018

DATE	INCOME FROM	PARTICULARS	AMOUNT	INTEREST	TOTAL INCOME	BALANCE
Balance C/F from year ending 31/03/2017						£2,942.43
04/04/2017	NNDC	1/ Big Society Grant	£7,000.00			
26/04/2017	NNDC	2/ Parish Precept	£3,600.00			
26/04/2017	NNDC	2 /Rate Support Grant	£88.00			
27/09/2017	NNDC	3/ Parish Precept	£3,600.00			
27/09/2017	NNDC	3/ Rate Support Grant	£88.00			
25/01/2018	Swanton Novers Village Hall Committee	4/ Contribution to Adult Fitness Equipment	£1,126.42			
Total Income			£15,502.42			

O Bal. £2,942.43

			PAYMENTS				
DATE	Name	Description	NET	VAT	TOTAL		BALANCE
INCOME		1/ Plus NNDC Big Society Grant	£7,000				£9,942.43
13/04/2017 dd	E.on	Lighting	£39.44	£1.97	£41.41		£9,901.02
21/04/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£9,863.94
21/04/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£9,857.95
		2/ Plus Precept & Rate Support Grant	£3600 + £88.00				£13,545.95
12/05/2017 dd	E.on	Lighting	£41.74	£2.09	£43.83		£13,502.12
23/05/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£13,465.04
23/05/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£13,459.05
30/05/2017 chq/100401	Came & Company	Annual Insurance Premium	£297.68		£297.68		£13,161.37
09/06/2017 chq/100400	Norfolk Association of Local Councils	Annual Membership Fee	£96.89		£96.89		£13,064.48
12/06/2017 dd	E.on	Lighting	£43.13	£2.16	£45.29		£13,019.19
13/06/2017 chq/100397	K & M Lighting Services	Maintenance contract Street Lighting	£33.52		£33.52		£12,985.67
13/06/2017 chq/100402	K & M Lighting Services	Maintenance contract Street Lighting	£33.52		£33.52		£12,952.15
23/06/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£12,915.07
23/06/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£12,909.08
11/07/2017 dd	E.on	Lighting	£41.74	£2.09	£43.83		£12,865.25
24/07/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£12,828.17
24/07/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£12,822.18
08/08/2017 chq100403	Swanton Novers Village Hall	Hall Hire June Meeting	£10.00		£10.00		£12,812.18
08/08/2017 chq100405	Swanton Novers Village Hall	Hall Hire APM + May Meeting	£15.00		£15.00		£12,797.18
11/08/2017 dd	E.on	Lighting	£43.13	£2.16	£45.29		£12,751.89
24/08/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£12,714.81
24/08/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£12,708.82
11/09/2017 dd	E.on	Lighting	£43.13	£2.16	£45.29		£12,663.53
25/09/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£12,626.45
25/09/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£12,620.46
		3/ Plus Precept & Rate Support Grant	£3600 + £88.00				£16,308.46
12/10/2017 dd	E.on	Lighting	£41.74	£2.09	£43.83		£16,264.63
18/10/2017 chq100407	J Smallbones	Salary	£939.00	£0.00	£939.00		£15,325.63
20/10/2017 chq100408	Swanton Novers Village Hall	Hall Hire October Meeting	£10.00		£10.00		£15,315.63
24/10/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£15,278.55
24/10/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£15,272.56
25/10/2017 chq/100404	K & M Lighting Services	Maintenance contract Street Lighting	£50.28		£50.28		£15,222.28
25/10/2017 chq/100406	K & M Lighting Services	Maintenance contract Street Lighting	£50.28		£50.28		£15,172.00
07/11/2017 chq 100409	Wicksteed Ltd £2588.16	Adult Fitness Equipment	£9,252.85	£1,850.57	£11,103.42		£4,068.58
07/11/2017 chq 100410	Wicksteed Ltd £8515.26	Adult Fitness Equipment					£4,068.58
12/11/2017 dd	E.on	Lighting	£43.13	£2.16	£45.29		£4,023.29
23/11/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£3,986.21
23/11/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£3,980.22
12/12/2017 dd	E.on	Lighting	£41.74	£2.09	£43.83		£3,936.39
12/12/2017 chq100411	Swanton Novers Village Hall	Hall Hire November Meeting	£10.00		£10.00		£3,926.39
27/12/2017 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£3,889.31
27/12/2017 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£3,883.32
12/12/2017 chq100412	Swanton Novers PCC	Grass Cutting Churchyard	£230.00		£230.00		£3,653.32
12/01/2018 dd	E.on	Lighting	£43.13	£2.16	£45.29		£3,608.03
23/01/2018 dd	BT Group Plc	Broadband line rental	£30.90	£6.18	£37.08		£3,570.95
23/01/2018 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£3,564.96
		4/ plus grant from Village Hall	£1,126.42				£4,691.38
25/01/2018 chq100415	Swanton Novers Village Hall	Hall Hire January Meeting	£10.00		£10.00		£4,681.38
12/02/2018 dd	E.on	Lighting	£43.13	£2.16	£45.29		£4,636.09
02/02/2018 chq100416	K Bishop	Grass Cutting & Hedge Cutting	£600.00		£600.00		£4,036.09
23/02/2018 dd	BT Group Plc	Broadband line rental	£30.90	£6.17	£37.07		£3,999.02
23/02/2018 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£3,993.03
12/03/2018 dd	E.on	Lighting			£40.91		£3,952.12
23/03/2018 dd	BT Group Plc	Broadband line rental	£40.90	£8.18	£49.08		£3,903.04
23/03/2018 dd	BT Group Plc	Broadband - Monthly Rental	£5.99		£5.99		£3,897.05
Total			£12,556.88	£1,950.01	£14,547.80		
Total spend to date					£14,547.80	Bank statement	£3,897.05

Explanation of variances – pro forma

Name of smaller authority: Sussex Downs Parish Council

County area (local councils and parish meetings only): -

Please provide **full explanations, including numerical values**, for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

Section 2	2016/17 £	2017/18 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 Precept or Rates and Levies	6000	7200	1200	-20%	PRECEPT INCREASE REQUIRED TO COVER COMMITTED AND PLANNED EXPENDITURE AND TO IMPROVE THE LEVEL OF RESERVES
Box 3 Total other receipts	198	8302	8104	+4192%	BILL SQUAD GRANT FOR ADULT FITNESS EQUIPMENT £7000 GRANT FROM S N V HALL £1126.42
Box 4 Staff costs	1878	939	939	-50%	LATE PAYMENT OF SALARY TO CLERK
Box 5 Loan interest/ capital repayments	0	0	0	0	—
Box 6 All other payments	4124	13609	9485	-330%	PURCHASE OF ADULT FITNESS EQUIPMENT FOR THE VILLAGE GREEN
Box 9 Total fixed assets & long term investments & assets	7020	16272	9252	232%	ADDITION OF ADULT FITNESS EQUIPMENT TO REGISTER
Box 10 Total borrowings	0	0	0	0	—
Explanation for 'high' reserves	Box 7 is more than twice Box 2 because the authority held the following breakdown of reserves at the year end: N/A				

Bank reconciliation – pro forma

Name of smaller authority: SWANTON NOVERS PARISH COUNCIL

County area (local councils and parish meetings only): _____

Financial year ending 31 March 2018

Prepared by JEFFREY SMALLBONES (PARISH CLERK & RFO) (Name and role)

Date 18/07/2018

Balance per bank statements as at 31 March 2018:

£ £

3897.05

Petty cash float (if applicable)

Less: any unpresented cheques at 31 March 2018

0

Add: any un-banked cash at 31 March 2018

Net balances as at 31 March 2018 (Box 8)

3897.05

The net balances reconcile to the Cash Book (receipts and payments account) for the year, as follows:

CASH BOOK:

Opening Balance 1 April 2017 (Prior year Box 8)

2942.43

Add: Receipts in the year

15502.42

Less: Payments in the year

14547.80

Closing balance per cash book [receipts and payments book] as at 31 March 2018 (must equal net balances above – Box 8)

3897.05

(See example for guidance if required)