

BANK RECONCILIATION		FINANCIAL YEAR ENDING 31 MARCH 2019		
Authority name and reference		DEERJURST PARISH COUNCIL		
Prepared by: Name	FIONA WALLBANK	Date:	24.4.19	
Role (Clerk/RFO etc)				
Approved by: Name	LEN ATTARD	Date:	24.4.19	
Role (RFO/Chair etc)				
<b>Balance per bank statements as at 31 March 2019</b>		<b>£</b>	<b>TOTAL £</b>	
List balances on all bank accounts plus petty cash floats at 31 March 2019:				
DEPOSIT ACCOUNT		6977.42	6977.42	
CURRENT ACCOUNT		8018.06	8018.06	
<b>Less:</b> any un-presented cheques at 31 March 2019: (normally only current account. List date, cheque number & value. Use separate list if needed )				
27.3.19 Cheque No: 000887			67.60	
<b>Add</b> any unbanked cash at 31 March 2019: (List date & amount received)				
<b>TOTAL - NET BANK BALANCES AS AT 31 MARCH 2019</b>			<b>£14927.88</b>	

<i>The net balances reconcile to the Cash Book for the year, as follows:</i>	
<b>CASH BOOK (receipts and payments/income &amp; expenditure schedules)</b>	<b>£</b>
Opening Balance:	13846.50
Add: Receipts in the year:	12918.22
Less: Payments in the year:	11836.84
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2019</b>	<b>£14927.88</b>
<b>Must equal total net bank balances above and Section 2, Box 8</b>	

Authority name and reference	Deerhurst Parish Council				
Box on Section 2 Accounting Statements	(a) 2018 £	(b) 2019 £	(c) Variance Increase(+) or decrease(-) (b – a) £	(d) Variance divided by 2018 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	6600	7000	400	6.06%	NO
Box 3 -Total other receipts	14069	5918	-8151	57.94%	YES
Box 4 -Staff costs	3912	4286	374	9.56%	NO
Box 5 -Loan interest/ capital repayments	1443	1443	0	0%	NO
Box 6 -All other payments	8922	6108	-2814	31.54%	YES
Box 9 -Total fixed assets plus long-term investments and assets	13000	13000	0	0%	NO
Box 10 – Total borrowings	2058	703	-1355	65.84%	YES

## Suggested layout for explanations of individual variances

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

<b>Authority name and reference</b>	<b>DEERHURST PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>3</b>	<b>£</b>
(b) Figure in 2019 column		5918
(a) Figure in 2018 column		14069
<b>(d) Total variance: 2019 figure less 2018 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-8151

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 In 2017/8 received grant money to refurbish play area	5766
Reason 2 In 2017/18 Community Support Grant nothing for 2018/9	236
Reason 3 In 2017/8 grant from GCC for verge cutting nothing for 2018/9 + grass cutting payment	1430
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	7432
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	719
Unexplained as % of 2018 figure ( <b>f / a *100</b> ) <b>(must be below 15%)</b>	12.15
<b>Confirm unexplained amount is less than 15% of 2018 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES

## Suggested layout for explanations of individual variances

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

<b>Authority name and reference</b>	<b>DEERHURST PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>6</b>	<b>£</b>
(b) Figure in 2018 column		6108
(a) Figure in 2018 column		8922
<b>(d) Total variance: 2019 figure less 2018 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-2814

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
<b>Reason 1</b> Purchase of VAS signs in 2018	3690
<b>Reason 2</b>	
<b>Reason 3</b>	
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	3690
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	876
Unexplained as % of 2018 figure ( $f / a * 100$ ) (must be below 15%)	14.34%
<b>Confirm unexplained amount is less than 15% of 2018 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES

## Suggested layout for explanations of individual variances

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

<b>Authority name and reference</b>	<b>DEERHURST PARISH COUNCIL</b>	
<b>BOX NO</b>	<b>10</b>	<b>£</b>
(b) Figure in 2019 column		703
(a) Figure in 2018 column		2058
<b>(d) Total variance: 2019 figure less 2018 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-1355

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 The PWLB loan is being repaid at the rate of £1442.90 per year and has been done so since 2005. As the outstanding sum is reducing the % variance each year is increasing, even though the amount repaid is constant. The variance between the sum repaid and the total variance is interest charged.	-1355
Reason 2	
Reason 3	
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	-1355
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	0%
Unexplained as % of 2018 figure ( <b>f / a *100</b> ) <b>(must be below 15%)</b>	0%
<b>Confirm unexplained amount is less than 15% of 2018 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	YES