

# GRANT THORNTON Schedules for submission to external auditor

## Schedule C1

### Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	Swinderby Parish Council – LIN368				
Box on Section 2 Accounting Statements	(a) 2016 £ restated	(b) 2017 £	(c) Variance Increase(+) or decrease(-) <b>(b – a)</b> £	(d) Variance divided by 2016 figure times 100 <b>(c / a *100)</b> %	Explanation required? Less than £250 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	11,179,	12,302	+1,123	10	No
Box 3 -Total other receipts	4,097	2,638	-1,459	36	Yes
Box 4 -Staff costs	2,874	2,406	-458	16	Yes
Box 5 -Loan interest/ capital repayments	Nil	Nil	0	0	No
Box 6 -All other payments	7,948	6,889	-1,059	13	No
Box 9 -Total fixed assets plus long-term investments and assets	98,684	99,182	+498	1%	No
Box 10 – Total borrowings	Nil	Nil	0	0	No

Please complete all shaded boxes and send this form with your Annual Return to:  
Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS  
or email to [angela.j.ellison@uk.gt.com](mailto:angela.j.ellison@uk.gt.com)

# GRANT THORNTON Schedules for submission to external auditor

## Schedule C2

### 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>Swinderby Parish Council – LIN368</b>	
<b>BOX NO</b>	<b>4</b>	<b>£</b>
(b) Figure in 2017 column		2,406
(a) Figure in 2016 column		2,874
<b>(d) Total variance: 2017 figure less 2016 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-468

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 Resignation of Parish Clerk and employment of temporary clerk part way through the year resulted in 11 salary payments rather than 12	214
Reason 2	
Reason 3	
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	-214
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	-254
Unexplained as % of 2016 figure ( $f / a * 100$ ) (must be below 15%)	9%
<b>Confirm unexplained amount is less than 15% of 2016 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	Yes

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### 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>Swinderby Parish Council – LIN368</b>	
<b>BOX NO</b>	<b>3</b>	<b>£</b>
(b) Figure in 2017 column		2,638
(a) Figure in 2016 column		4,097
<b>(d) Total variance: 2017 figure less 2016 figure: (b - a)</b> A positive figure is an increase (+) a negative figure is a decrease (-)		-1,459

<b>Reasons (as many as are applicable)</b>	<b>Amount £</b>
Reason 1 Reduction in VAT refund received in 2016/17 2015/16 refund inflated by exceptional expenditure in 2014/15	-1,348
Reason 2	
Reason 3	
<b>(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)</b>	-1,348
<b>(f) Unexplained amount £ of total variance at (d - e)</b>	-111
Unexplained as % of 2016 figure ( $f / a * 100$ ) (must be below 15%)	3%
<b>Confirm unexplained amount is less than 15% of 2016 figure</b> <b>YES – satisfactorily explained</b> <b>NO – provide further explanations</b>	Yes