

GRANT THORNTON 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	LOXLEY PARISH COUNCIL
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	KAREN JONES (ACTING CLERK)
Address	GREENBANKS LOXLEY WARWICK CV35 9JS
Telephone no.	01789 470066
Email address	LOXLEYPARISHCLERK@GMAIL.COM

	Chair
Name	GLYNN JONES
Address	GREENBANKS LOXLEY WARWICK CV35 9JS
Telephone no.	01789 470066
Email address	LOXLEYPARISHCHAIR@GMAIL.COM

	Person carrying out the independent internal audit
Name	Peter Coote
Address	Walnut Lodge Goldicote Rd Loxley Warwick CV35 9JT
Telephone no.	01789 470955
Email address	Peter_coote@btinternet.com

If there are any subsequent changes to the above please send us an updated form or e-mail the new details to angela.j.ellison@uk.gt.com

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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		LOXLEY PARISH COUNCIL			
Prepared by: Name	KAREN JONES	Date:	30/4/2017		
Role (Clerk/RFO etc)					
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:					
Current Account		14,334.50			
Savings Account		6,317.03			
				20,651.53	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)					
SEE ATTACHED LIST				(993.08)	
Add any unbanked cash at 31 March 2017: (List date & amount received)					
NONE				0	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017				19,658.45	
Uncleared Cheques at 31/3/2017:					
Getmapping PLC	Parish Online subscription	18/02/2017	P29	745	33.60
Shock The Senses	Banner for NDP	13/03/2017	P32	747	54.00
Grapevine Account	Parish magazine	31/03/2017	P33	748	140.00
Avon Planning Services	NDP Consultant	31/03/2017	P34	749	465.00
Warwickshire County Council	Room hire NDP mtgs	31/03/2017	P35	750	90.00
Regent Business Services	Printing of NDP material	31/03/2017	P36	751	18.48
Thomas Fox Landscaping	Grass cutting	31/03/2017	P37	752	192.00
					993.08

<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:	20,532.23
Add: Receipts in the year:	13,296.13
Less: Payments in the year:	(14,169.91)
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	19,658.45
Must equal total net bank balances above and Section 2, Box 8	

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Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	LOXLEY PARISH COUNCIL				
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 and 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	6681	6840	159	2.4%	NO
Box 3 -Total other receipts	924	6456	5532	599%	YES
Box 4 -Staff costs	2000	1359	-641	-32%	YES
Box 5 -Loan interest/ capital repayments	0	0	0	0	NO
Box 6 -All other payments	17659	12811	-4758	-27%	YES
Box 9 -Total fixed assets plus long-term investments and assets	18088	19408	1320	7%	YES
Box 10 – Total borrowings	0	0	0	0	NO

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Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	LOXLEY PARISH COUNCIL	
BOX NO	3 – TOTAL OTHER RECEIPTS	£
(b) Figure in 2017 column		6456
(a) Figure in 2016 column		924
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		5532

Reasons (as many as are applicable)	Amount £
Reason 1: The Neighbourhood Development Plan received Grant Funding which was processed through the Parish Council's accounts	3450
Reason 2: The Parish Council received a contribution from the Parochial Church Council towards one-off Tree Surgery.	1175
Reason 3: VAT refund received in 16/17 was £1384 compared to £477 the previous year	907
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	5532
(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

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Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	LOXLEY PARISH COUNCIL	
BOX NO	4 – STAFF COSTS	£
(b) Figure in 2017 column		1359
(a) Figure in 2016 column		2000
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-641

Reasons (as many as are applicable)	Amount £
Reason 1: The previous Clerk left role at the beginning of December and the interim clerk is not receiving payment, hence saving of £641 over previous year	-641
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-641
(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

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Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	LOXLEY PARISH COUNCIL	
BOX NO	6 – ALL OTHER PAYMENTS	£
(b) Figure in 2017 column		12811
(a) Figure in 2016 column		17659
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-4758

Reasons (as many as are applicable)	Amount £
Reason 1: Expenditure in 2015/16 which was not repeated in 2016/17: Traffic Calming £7664 Play Park Equipment £4663 over normal spend Clerk training and travel £ 120	-12,447
Reason 2: One off expenditures in 2016/17 which had no equivalent in 15/16: Defibrillator £1330 NDP Grant money spending £2902 Parish Council spend on NDP £ 488 Tree Surgery £2430 Additional Room Hire £ 84 Additional VAT paid out £ 404	7638
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-4809
(f) Unexplained amount £ of total variance at (d - e)	51
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.3%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

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

Authority name and reference	LOXLEY PARISH COUNCIL	
BOX NO	9 – ASSETS AND INVESTMENTS	£
(b) Figure in 2017 column		19408
(a) Figure in 2016 column		18088
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		1330

Reasons (as many as are applicable)	Amount £
Reason 1: Purchase price of the defibrillator	1330
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1330
(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

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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		LOXLEY PARISH COUNCIL - THIS SCHEDULE N/A
		£
A	Figure in Box 8 of 2017 column of the Annual Return	19658
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	0
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)	0
D	TOTAL	19658

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	19658
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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			

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Schedule E

Analysis of earmarked reserves

Authority name and reference	LOXLEY PARISH COUNCIL
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Traffic Calming Measures	Short	13,340
Flooding & Drainage	Short	700
Play area safety surface and replacement of equipment	Short	1500
Mudd Lane resurfacing	Short	200
(a) TOTAL		15,740

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)	6840
(c) Balance carried forward (Accounting Statements Box 7)	19658
(d) Amount of balances less total earmarked reserves (c – a)	3918
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	57%
Reason if over 3 times or less than 0.1 - n/a	

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Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	LOXLEY PARISH COUNCIL
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	30/5/2017
Commencement	3/7/2017
Ending on	11/8/2017

Signed by Clerk/RFO	Karen L Jones
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OR – send us a copy of your completed ‘Notice’ (Schedule F2 enclosed as public rights pack)

Explanation of 'No' on the Annual Governance Statement

Authority name and reference	LOXLEY PARISH COUNCIL – N/A
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Assertion 1-9	Explanation for 'No' response and action to address weaknesses

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Schedule G2

'No' or 'Not covered' on the Annual Internal Audit Report

Authority name and reference	LOXLEY PARISH COUNCIL – N/A
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