

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	ALDERTON PARISH COUNCIL GLS003
------------------------------	--------------------------------

	Clerk
Name	TANSIN JAMES
Address	9 BOWLER ROAD NORTHWAY TEWKESBURY GL20 GL20 8R2
Telephone no.	01684 290392
Email address	tansin.james1@btinternet.com

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

	Chair
Name	KEITH PAGE
Address	CORNER COTTAGE STOW ROAD ALDERTON TEWKESBURY GL20 GL20 8NH
Telephone no.	01242 620630
Email address	cornercottagebb@talk21.com

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

PTO

Key contact details (continued)

Schedule A

Authority name and reference	ALBERTON PARISH COUNCIL GL5003
------------------------------	--------------------------------

	Person carrying out the independent internal audit
Name	DAVID PERCY
Address	WINDYNOOK GRETTON FIELDS WINCHCOMBE GLOS GL54 5HS
Telephone no.	01242 620263
Email address	davidpercy263@gmail.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	ALDERTON PARISH COUNCIL GLS003		
Prepared by: Name Role (Clerk/RFO etc)	TANSIN JAMES CLERK & RFO	Date:	26.4.17
Approved by: Name Role (RFO/Chair etc)	KEITH PAGE Chair KHPage	Date:	1/6/2017
Balance per bank statements as at 31 March 2017	£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
LLOYDS BUSINESS A/C	18438.54		
" TREASURERS A/C	2593.42		
		21031.96	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
21.3.17 001162	216.82		
21.3.17 001164	1812.00		
30.3.17 001167	3324.00		
		5352.82	
Add any unbanked cash at 31 March 2017: (List date & amount received)			
/	00.00		
/	00.00		
/	00.00		
/	00.00	00.00	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		15679.14	

The net balances reconcile to the Cash Book for the year, as follows:

CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	16676.99
Add: Receipts in the year:	113044.92
Less: Payments in the year:	114042.77
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	15679.14
Must equal total net bank balances above and Section 2, Box 8	

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



Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	ALDERTON PARISH COUNCIL GLS003				
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	9020	10830	1810	20%	YES
Box 3 -Total other receipts	8626	102215	93589	1084%	YES
Box 4 -Staff costs	6982	7053	71	1%	NO
Box 5 -Loan interest/ capital repayments	0	0	0	0	NO
Box 6 -All other payments	10336	106990	96654	935%	YES
Box 9 -Total fixed assets plus long-term investments and assets	1750	2265	515	29%	YES
Box 10 – Total borrowings	0	0	0	0	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	ALDERTON PARISH COUNCIL GLS003	
BOX NO	2 PRECEPT	£
(b) Figure in 2017 column		10830
(a) Figure in 2016 column		9020
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		1810

Reasons (as many as are applicable)	Amount £
Reason 1 THE PARISH COUNCIL BUDGETED FOR SOLICITORS FEES FOR THE TRANSFER OF NEW ALLOTMENT LAND TO THE PARISH COUNCIL UNDER A S106 AGREEMENT	1250
Reason 2 THE PARISH COUNCIL BUDGETED FOR THE REPLACEMENT OF IT EQUIPMENT	500
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1750
(f) Unexplained amount £ of total variance at (d - e)	60
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.66%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	ALDERTON PARISH COUNCIL	GLS003
BOX NO	3 TOTAL OTHER RECEIPTS	£
(b) Figure in 2017 column		102215
(a) Figure in 2016 column		8626
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		93589

Reasons (as many as are applicable)	Amount £
Reason 1 THE PARISH COUNCIL RECEIVED GRANT MONEY FROM THE BOROUGH COUNCIL & A S106 AGREEMENT FOR CONSTRUCTION OF A CHANGING FACILITY AS A CONSEQUENCE THE VAT RECLAIM FOR 2016/17 WAS INCREASED	75671 15035
Reason 2 IN 2016/17 THE PARISH COUNCIL RECEIVED A HIGHER GRANT INCOME FROM LOCALITY FOR THE NEIGHBOURHOOD DEVELOPMENT PLAN (8222) AS OPPOSED TO 2015/16	3212
Reason 3 IN 2016/17 THE PARISH COUNCIL DID NOT RECEIVE THE ANNUAL INCOME FROM THE FOOTBALL CLUB IN 2016/17 THE COUNCIL TAX GRANT DECREASED	(280) (315)
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	93323
(f) Unexplained amount £ of total variance at (d - e)	266
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	3.08%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	ALDERTON PARISH COUNCIL GLS003	
BOX NO	6 ALL OTHER PAYMENTS	£
(b) Figure in 2017 column		106990
(a) Figure in 2016 column		10336
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		96654

Reasons (as many as are applicable)	Amount £
Reason 1 THE PARISH COUNCIL HAD NEW EXPENDITURE ON CONSTRUCTION OF THE CHANGING FACILITY CONSEQUENTLY THE VAT PAID WAS INCREASED OVER 2015/16	75671 15308
Reason 2 THE PARISH COUNCIL HAD INCREASED EXPENDITURE ON THE NEIGHBOURHOOD DEVELOPMENT PLAN IN 2016/17 ABOVE THAT OF THE PREVIOUS YEAR	2991
Reason 3 A REFUND OF UNSPENT LOCALITY GRANT RELATING TO A GRANT RECEIVED IN 2015/16 WAS NOT RETURNED UNTIL THE 2016/17 ACCOUNTING YEAR	2870
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	96840
(f) Unexplained amount £ of total variance at (d - e)	-186
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	1.79%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	ALDERTON PARISH COUNCIL	GLS003
BOX NO	9 TOTAL FIXED ASSETS ETC	£
(b) Figure in 2017 column		2265
(a) Figure in 2016 column		1750
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		515

Reasons (as many as are applicable)	Amount £
Reason 1 THE PARISH COUNCIL PURCHASED IT EQUIPMENT IN 2016/17	515
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	515
(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

Schedules for submission to external auditor

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	ALDERTON PARISH COUNCIL GLS003 NOT APPLICABLE	
		£
A	Figure in Box 8 of 2017 column of the Annual Return	
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	
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)	
D	TOTAL	

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

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			

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

Schedule E

Analysis of earmarked reserves

Authority name and reference	ALDERTON PARISH COUNCIL NOT APPLICABLE	GLS003
------------------------------	---	--------

Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
(a) TOTAL		

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

Schedules for submission to external auditor

Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	ALDERTON PARISH COUNCIL GLS003
------------------------------	--------------------------------

I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	4 th JUNE 2017
Commencement	5 th JUNE 2017
Ending on	14 th JULY 2017

Signed by Clerk/RFO	T JONES
---------------------	---------

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	ALDERTON PARISH COUNCIL G1LS003 NOT APPLICABLE
------------------------------	---

Assertion 1-9	Explanation for 'No' response and action to address weaknesses

Schedules for submission to external auditor

Schedule G2

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

Authority name and reference	ALDERTON PARISH COUNCIL GLS003
Person carrying out the internal audit	DAVID PERCY

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'*
	NONE

* 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