

## 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	CROFT PARISH COUNCIL. LIN 095.
------------------------------	-----------------------------------

	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	MRS CHRISTINE NEWTON
Address	32 NEWTOWN SPILSBY PE23 5LE
Telephone no.	01790 753364.
Email address	newtonchrsl@aol.com

	Chair
Name	NEIL DOWLMAN
Address	MONSON HOUSE CHURCH LANE CROFT PE24 4RS.
Telephone no.	07957999142.
Email address	neildowlman@btinternet.com

	Person carrying out the independent internal audit
Name	VICTORIA CLARK.
Address	ALL DAY VIRTUAL PA. 2 FRITH BANK. BOSTON Lincs
Telephone no.	01205 353885.
Email address	virtualpa@consultant.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](mailto:angela.j.ellison@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	CROFT PARISH COUNCIL		LIN 095.
Prepared by: Name	CHRISTINE NEWTON	Date:	5/5/2017.
Role (Clerk/RFO etc)	CLERK + RFO.		
Approved by: Name	NEIL DOWLMAN	Date:	
Role (RFO/Chair etc)	CHAIR.		
Balance per bank statements as at 31 March 2017	£	TOTAL £	
List balances on all bank accounts plus petty cash floats at 31 March 2017:		75 646.82	
Current Alc	53 85.18		
Ben. fit Alc	70 249.12		
Petty Cash.	12.52		
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)		12 58.18	
see att list			
Add any unbanked cash at 31 March 2017: (List date & amount received)		NIL.	
		74.388.64	
<b>TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017</b>		Type equation here.	

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

CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	77 949
Add: Receipts in the year:	11 314
Less: Payments in the year:	14 874
<b>CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017</b>	<b>74 389</b>
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:  
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)

Croft Parish Council  
Clerk to the Council – Mrs C Newton

32 Newtown  
Spilsby  
Lincs PE23 5LE

TEL: 01790 753364  
E-Mail  
[NEWTONChrs1@aol.com](mailto:NEWTONChrs1@aol.com)

Croft Parish Council Ref LIN 095

Outstanding Cheques

DATE	CHEQUE NUMBER	AMMOUNT
30.11.16	999	16.25
03.03.17	1007	267.31
30.03.17	1009	51.50
30.03.17	1010	240.13
30.03.17	1011	269.91
30.03.17	1012	202.20
30.03.17	1013	206.64
30.03.17	1014	4.24
<b>TOTAL</b>		<b>1258.08</b>



## Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	CROFT PARISH COUNCIL L1095				
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	7666	8086	420	5.48	NO
Box 3 -Total other receipts	9954	3228	-6726	-67.57	YES
Box 4 -Staff costs	3991	5843	1852	46.40	YES
Box 5 -Loan interest/ capital repayments	NIL	NIL	NIL	NIL	NO
Box 6 -All other payments	7468	9031	1563	20.92	YES
Box 9 -Total fixed assets plus long-term investments and assets	118612	118973	361	.30	NO
Box 10 - Total borrowings	NIL	NIL	NIL	NIL	NO



## Suggested layout for explanations of individual variances

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

Authority name and reference	CROFT PARISH COUNCIL LIN 095.	
BOX NO 3		£
(b) Figure in 2017 column		3228
(a) Figure in 2016 column		9954
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		6726

Reasons (as many as are applicable)	Amount £
Reason 1 GRANTS REC IN 2016 FOR NOTICEBOARD + GRANT REC FOR FOOT PATH CUTTING	920. 1747
Reason 2 BACK RENT FOR ALLOTMENTS IN 2016 NOW UP TO DATE IN 2017	1317
Reason 3 BACK VAT CLAIM NOW UP TO DATE IN 2017	2825
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	6803
(f) Unexplained amount £ of total variance at (d - e)	77
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	0.77
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

## Suggested layout for explanations of individual variances

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

Authority name and reference	CROFT PARISH COUNCIL 4N 095	
BOX NO	4	£
(b) Figure in 2017 column	5843	
(a) Figure in 2016 column	3991	
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)	1852	

Reasons (as many as are applicable)	Amount £
Reason 1 NEW MEMBER OF STAFF JOINED IN DEC 2015 PAID OUT £522 FULL SALARY FOR '16/17 1632.	1110
Reason 2 11 MONTHS WAGES PAID TO CLERK IN 2015/16 £3283 12 MONTHS WAGES + PAY INCREASE IN 2016/17 4013.	730
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1840
(f) Unexplained amount £ of total variance at (d - e)	12
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	.03
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

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)

## Suggested layout for explanations of individual variances

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

Authority name and reference	CROFT PARISH COUNCIL LIN 095	
BOX NO 6		£
(b) Figure in 2017 column		9031
(a) Figure in 2016 column		7468
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		1563

Reasons (as many as are applicable)	Amount £
Reason 1 EXTRA GARDEN WORK IN 2016/17	998
Reason 2 PURCHASE OF THE FOLLOWING IN 2016/17 CROCKERY 395 VILLAGE HALL SIGN 170.	565
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1563
(f) Unexplained amount £ of total variance at (d - e)	NIL
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	NIL
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

Analysis of earmarked reserves

Authority name and reference	CROFT PARISH COUNCIL LN 095
------------------------------	--------------------------------

Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
COMMUNITY BENEFIT FUND	SHORT TERM	65 667
ELECTIONS	SHORT TERM	4 500
ASSET MANAGEMENT	SHORT TERM	1 000
(a) TOTAL		71 167

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)	8086
(c) Balance carried forward (Accounting Statements Box 7)	74389
(d) Amount of balances less total earmarked reserves (c - a)	3222
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.39
Reason if over 3 times or less than 0.1	
N/A	



INSERT NAME OF SMALLER AUTHORITY


DECLARATION OF STATUS OF PUBLISHED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2017

The Accounts and Audit Regulations 2015 (SI 2015 No.234)

1. The statement of accounts for CROFT PARISH COUNCIL \*  
published today is unaudited and may be subject to change.

\* insert name of Smaller Authority

2. Signed by:

Signature: 

Date: 8<sup>th</sup> June 2017

RESPONSIBLE FINANCIAL OFFICER

INSERT NAME OF SMALLER AUTHORITY

**NOTICE OF DATE OF COMMENCEMENT OF PERIOD FOR THE  
EXERCISE OF PUBLIC RIGHTS  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017**

**The Accounts and Audit Regulations 2015 (SI 2015 No.234)  
The Local Audit and Accountability Act 2014**

NOTICE	NOTES
<p>1. Date of announcement <u>9<sup>th</sup> June 2017</u> (a)</p> <p>2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:</p> <ul style="list-style-type: none"> <li>• <b>Inspection:</b> Any persons interested may inspect and make copies of the Annual Return and all books, deeds, contracts, bills, vouchers and receipts etc. relating to them. For the year ended 31 March 2017 these documents will be available during the period specified in paragraph 4 on reasonable notice on application to the person in paragraph 3 below.</li> <li>• <b>Questions and objections</b> to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> <li>• question the auditor about the accounting records: and</li> <li>• object to the accounts or any item in them. Written notice of an objection must be given to the external auditor and a copy sent to the Authority. Objections must concern a matter of which the external auditor could make a public interest report or apply for a declaration that an item of account is unlawful.</li> </ul> </li> </ul> <p>The auditor can be contacted at the address in paragraph 5 below for this purpose.</p> <p>3. Person to which you can apply to inspect the accounts (b)</p> <p>Name: <u>CHRISTINE NEWTON</u></p> <p>Position: <u>CLERK + RFO</u></p> <p>Address: <u>32 NEWTOWN, SPILSBY PEZZSLE</u></p> <p>Tel no: <u>01790 753364</u></p> <p>Email: <u>Newtonchrsl@aol.com.</u></p> <p>4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 <u>working</u> days: (Accounts and Audit Regulations 2015, Regulation 15(1))</p> <p>commencing on (c) <u>9<sup>th</sup> June</u> 2017</p> <p>and ending on (d) <u>21<sup>st</sup> July</u> 2017</p> <p>5. Your appointed auditor is: Grant Thornton UK LLP (for the attention of Mark Heap) Royal Liver Building, Liverpool L3 1PS Tel: 0151 224 7200</p> <p><i>For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – A Guide to Your Rights are available from the National Audit Office website.</i></p>	<p>(a) Insert date of publishing of this Notice</p> <p>Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.</p> <p>Other documents must also be published with this Notice:</p> <ul style="list-style-type: none"> <li>o approved Annual Governance Statement</li> <li>o approved Accounting Statements</li> <li>o Declaration of status of accounts</li> </ul> <p>(b) Insert name, position, address and contact details such as telephone and email of the Clerk or other person to which any person may apply to inspect the accounts, and the details of the manner in which notice should be given of an intention to inspect the accounting records and other documents</p> <p>Publics rights are set out in the Accounts and Audit Regulations 2015</p> <p>(c) The commencement date is treated as being the day following the publication of this notice and other documents as noted at (a) above. (Regulation 15(3))</p> <p>(d) The period for exercise of public rights between (c) and (d) must be a single period of 30 <b>working days</b> (Regulation 14(1)) and must include the <b>first 10 working days of July</b>. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>