

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 | LITTON PARISH COUNCIL |
|-------------------------------------|-----------------------|

| | Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet |
|----------------------|--|
| Name | GILL TURNER |
| Address | ROCKINGHAM LODGE MARKET SQUARE TIDESWELL, DERBYSHIRE SK17 8LQ |
| Telephone no. | 07548 195245 |
| Email address | littonparishcouncil@gmail.com |

| | Chair |
|----------------------|-----------------------------------|
| Name | John Evans |
| Address | Curzon Farm Litton SK17 8QP |
| Telephone no. | 01298 871364 |
| Email address | Evansjvns1@aol.com |

| | Person carrying out the independent internal audit |
|----------------------|--|
| Name | JOANNE TAYLOR |
| Address | AIN MOOR HOUSE MAIN ROAD STRETTON DERBYSHIRE DE55 6EW |
| Telephone no. | 07875 860843 |
| Email address | Financeadviceandtraining@aol.co.uk |

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

GRANT THORNTON 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 | | LITTON PARISH COUNCIL | | |
| Prepared by: Name | GILL TURNER | Date: | 7/5/17 | |
| Role (Clerk/RFO etc) | CLERK & RFO | | | |
| 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: | | | | |
| NATWEST CURRENT ACCOUNT | | 7,197.60 | | |
| NATWEST RESERVE ACCOUNT | | 2.35 | | |
| MANSFIELD BUILDING SOCIETY | | 18,008.57 | | |
| | | | 25,208.52 | |
| Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed) | | | | |
| MARCH 2017 CHQ 1512 | | 232.45 | | |
| MARCH 2017 CHQ 1513 | | 139.20 | | |
| MARCH 2017 CHQ 1514 | | 187.00 | | |
| MARCH 2017 CHQ 1515 | | 1,095.48 | 1,654.13 | |
| Add any unbanked cash at 31 March 2017: (List date & amount received) | | | | |
| CLEARED APRIL 2017 - 2016/17 GRASS CUTTING GRANT | | 2797.00 | | |
| CLEARED APRIL 2017 – USE OF VILLAGE GREEN DEC 201600 | | 25.00 | | |
| | | | 2822.00 | |
| TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017 | | | 26,376.39 | |

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

| CASH BOOK (receipts and payments/income & expenditure schedules) | £ |
|--|------------------|
| Opening Balance: | 26,843.51 |
| Add: Receipts in the year: | 16,024.50 |
| Less: Payments in the year: | 16,491.62 |
| CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017 | 26,376.39 |
| Must equal total net bank balances above and Section 2, Box 8 | |

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Angela Ellison, Grant Thornton UK LLP, Royal Liver Building, LIVERPOOL L3 1PS
or email to angela.j.ellison@uk.gt.com

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Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

| Authority name and reference | LITTON 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 | 7,573 | 7,641 | +68 | 0.9% | NO |
| Box 3 -Total other receipts | 11,773 | 8,384 | -3,389 | -28.8% | YES |
| Box 4 -Staff costs | 3,042 | 2,787 | -255 | -8.4% | YES |
| Box 5 -Loan interest/ capital repayments | - | - | - | - | - |
| Box 6 -All other payments | 10,694 | 13,705 | 3,011 | 28.2% | YES |
| Box 9 -Total fixed assets plus long-term investments and assets | 98,509 | 98,454 | -55 | 0.1% | NO |
| Box 10 – Total borrowings | - | - | - | - | - |

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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.

| | | |
|---|------------------------------|----------|
| Authority name and reference | LITTON PARISH COUNCIL | |
| BOX NO | 3 | £ |
| (b) Figure in 2017 column | | 8,384 |
| (a) Figure in 2016 column | | 11,773 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | -3,389 |

| Reasons (as many as are applicable) | Amount £ |
|--|---------------------|
| Reason 1 EXCEPTIONALLY HIGH BURIAL FEES IN 2015/16 | 3,280 |
| Reason 2 | |
| Reason 3 | |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | 3,280 |
| (f) Unexplained amount £ of total variance at (d - e) | 109 |
| Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%) | 3.2% |
| Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations | YES |

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.

| | | |
|---|------------------------------|----------|
| Authority name and reference | LITTON PARISH COUNCIL | |
| BOX NO | 6 | £ |
| (b) Figure in 2017 column | | 13,705 |
| (a) Figure in 2016 column | | 10,694 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | 3,011 |

| Reasons (as many as are applicable) | Amount £ |
|--|---------------------|
| Reason 1 WW1 COMMEMORATIONS PROJECT (RESTRICTED FUNDS) | 4,276 |
| Reason 2 WOODFIBRE FOR PLAYGROUND | 950 |
| Reason 3 HANDY PERSON CONTRACT ONLY STARTED SEPT 2015 | 748 |
| Reason 4 OFFSET BY NEW GROUNDS MAINTENANCE CONTRACT SAVINGS | -2,887 |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | 3,087 |
| (f) Unexplained amount £ of total variance at (d - e) | -76 |
| Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%) | 0.7% |
| 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 | LITTON PARISH COUNCIL | |
| BOX NO | 4 | £ |
| (b) Figure in 2017 column | | 2,787 |
| (a) Figure in 2016 column | | 3,042 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | -255 |

| Reasons (as many as are applicable) | Amount £ |
|--|---------------------|
| Reason 1 BACK DATED HOLIDAY PAID IN 2015/16 RELATED TO 2014/15 | 380 |
| Reason 2 | |
| Reason 3 | |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | 380 |
| (f) Unexplained amount £ of total variance at (d - e) | 125 |
| Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%) | 4.1% |
| 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 | | LITTON PARISH COUNCIL |
| | | £ |
| A | Figure in Box 8 of 2017 column of the Annual Return | 26,376 |
| 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 | 26,376 |

| | | |
|--|--|--------|
| | Figure in Box 7 of 2017 column of the Annual Return (must equal line D above) | 26,376 |
|--|--|--------|

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 | LITTON PARISH COUNCIL |
|-------------------------------------|-----------------------|

| Purpose and nature of reserve | Held as short-term or long-term investment?* | Amount £ |
|---|--|---------------|
| WW1 COMMEMORATIONS (RESTRICTED FUNDS) | SHORT | 3,082 |
| TREE MAINTENANCE | SHORT | 2,000 |
| CEMETERY FUND | SHORT | 3,295 |
| PLAYGROUND SUSTAINMENT (RESTRICTED FUNDS) | SHORT | 1,352 |
| 50% OF RECURRENT EXPENDITURE RESERVE | SHORT | 6,000 |
| | | |
| (a) TOTAL | | 15,729 |

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) | 7,641 |
| (c) Balance carried forward (Accounting Statements Box 7) | 26,376 |
| (d) Amount of balances less total earmarked reserves (c – a) | 10,647 |
| Ratio of balances less earmarked reserves to Precept/rates and levies (d / b) | 1.39 |
| Reason if over 3 times or less than 0.1 | |
| | |

Notification of the date for the commencement of public rights

| | |
|------------------------------|-----------------------|
| Authority name and reference | LITTON PARISH COUNCIL |
|------------------------------|-----------------------|

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

| | Date |
|--------------|-----------------------------------|
| Announcement | FRIDAY 26 TH MAY 2017 |
| Commencement | MONDAY 5 TH JUNE 2017 |
| Ending on | FRIDAY 14 TH JULY 2017 |

| | |
|---------------------|--|
| Signed by Clerk/RFO | |
|---------------------|--|

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 | LITTON PARISH COUNCIL |
|-------------------------------------|------------------------------|

| Assertion 1-9 | Explanation for 'No' response and action to address weaknesses |
|----------------------|---|
| | NOT APPLICABLE |
| | |
| | |
| | |
| | |
| | |

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Schedule G2

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

| | |
|--|--|
| Authority name and reference | |
| 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

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