

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	MONKTON COMBE PARISH COUNCIL – AVN079
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	Clerk
Name	MR GEOFFREY DAVIS
Address	TREGONHAWKE SOUTH STOKE BATH BA2 7DW
Telephone no.	01225 840201
Email address	clerk@monktoncombepc.org

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

	Chair
Name	MR DES WIGHTON
Address	DUNELM MILL LANE MONKTON COMBE BATH BA2 7HD
Telephone no.	01225 723060
Email address	deswighton@monktoncombepc.org

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

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Key contact details (continued)

Schedule A

Authority name and reference	MONKTON COMBE PARISH COUNCIL – AVN079
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	Person carrying out the independent internal audit
Name	SARAH RICHARDSON
Address	74 SCHOOL LANE STAVERTON WILTSHIRE BA14 6NZ
Telephone no.	01225 783726
Email address	s.v.blethyn@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		MONKTON COMBE PARISH COUNCIL – AVN079		
Prepared by: Name	MR GEOFFREY DAVIS	Date:	7 th MAY 2017	
Role (Clerk/RFO etc)	CLERK and RFO			
Approved by: Name	MR DES WIGHTON	Date:	15 th MAY 2017	
Role (RFO/Chair etc)	CHAIRMAN			
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 HSBC		7487.17		
Deposit Account Bath Building Society		3136.88		
Deposit Account Bath Building Society - Miss Davies		12665.29		
			£23,289	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)				
NONE				
			£0	
Add any unbanked cash at 31 March 2017: (List date & amount received)				
NONE				
			£0	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			£23,289	

<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:	£20,957
Add: Receipts in the year:	10095
Less: Payments in the year:	7763
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	£23,289
Must equal total net bank balances above and Section 2, Box 8	

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 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	MONKTON COMBE PARISH COUNCIL – AVN079				
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	5,935	6,450	515	9%	NO
Box 3 -Total other receipts	5,534	3,645	-1,889	-34%	YES
Box 4 -Staff costs	2,752	2,961	209	8%	NO
Box 5 -Loan interest/ capital repayments	0	0	0	0%	NO
Box 6 -All other payments	7,313	4,802	-2,511	-34%	YES
Box 9 -Total fixed assets plus long-term investments and assets	11235	9791	-1,444	-13%	NO but explanation given re previous Audit
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	MONKTON COMBE PARISH COUNCIL – AVN079	
BOX NO	3	£
(b) Figure in 2017 column		3,645
(a) Figure in 2016 column		5,534
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-1,889

Reasons (as many as are applicable)	Amount £
Reason 1 The Parish Council received a grant in respect of meeting compliance with the new transparency requirements.	£471
Reason 2 VAT (£1120) was claimed Parish Works paid in both 2014-2015 and 2015-2016 for repairs to the Lockup, Car Park walls and installation of Deer Gates on the Two Tunnels Cycle path. There were no similar works in 2016-2017 (VAT reclaim £110)	£1010
Reason 3 Agency Payments for the Parish Sweeper scheme were paid late for March 2015, and received in April 2015, so included in 2015-2016 figures. This error was not repeated in 2016-2017.	£224
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	£1705
(f) Unexplained amount £ of total variance at (d - e)	£184
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	3.32%
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	MONKTON COMBE PARISH COUNCIL – AVN079	
BOX NO	6	£
(b) Figure in 2017 column		4,802
(a) Figure in 2016 column		7,313
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-2,511

Reasons (as many as are applicable)	Amount £
Reason 1 There were no significant Parish Works paid for in 2016-2017 (£36). In 2015-2016 the Deer Gates for the Two Tunnels path were paid for (£2045).	£2009
Reason 2 Due to the timing of Standing Order payments for Village cleaning more 1 payment for 2014-2015, and 1 for 2016-2017 appears in the 2015-2016 figures.	£518
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	£2527
(f) Unexplained amount £ of total variance at (d - e)	-£16
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	-0.22%
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	MONKTON COMBE PARISH COUNCIL – AVN079	
BOX NO	9	£
(b) Figure in 2017 column		9791
(a) Figure in 2016 column		11235
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-1,444

Reasons (as many as are applicable)	Amount £
Reason 1 Previous External Audit identified that the Village Car Park was valued at the Rateable value of £1450 rather than £1, that the Lockup was valued at £0 rather than £1. Similarly, the Millennium Bridge, the Children’s Playground, Miss Davies Garden and the Village Hall itself were also valued at £0 and are now valued at £1.	-1,444
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	-1,444
(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

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		MONKTON COMBE PARISH COUNCIL – AVN079
		£
A	Figure in Box 8 of 2017 column of the Annual Return	23289
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	23289

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	23289
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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			

Schedule E

Analysis of earmarked reserves

Authority name and reference	MONKTON COMBE PARISH COUNCIL – AVN079
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Bequest left solely and restricted to the Purpose of Maintaining Miss Davies’s garden.	Short Term	£12,665
(a) TOTAL		£12,665

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	

Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	MONKTON COMBE PARISH COUNCIL – AVN079
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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	
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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	MONKTON COMBE PARISH COUNCIL – AVN079
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Assertion 1-9	Explanation for 'No' response and action to address weaknesses

‘No’ or ‘Not covered’ on the Annual Internal Audit Report

Authority name and reference	MONKTON COMBE PARISH COUNCIL – AVN079
Person carrying out the internal audit	SARAH RICHARDSON

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’*
F Petty Cash	All receipts credited directly or are banked and all payments made online or by cheque.

* 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