



## 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	CAYTHORPE AND FRIESTON PARISH COUNCIL
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	MR MEL STEVENS
Address	22 KINGS HILL CAYTHORPE GRANTHAM NG32 3DJ
Telephone no.	01400 272399 07950 316954
Email address	CAYTHORPEPC@LIVE.CO.UK

	Chair
Name	MR BRUCE NELSON
Address	RICHMOND HOUSE BACK LANE CAYTHORPE, GRANTHAM NG32 3EE
Telephone no.	01400 273249
Email address	JEANJEANNOSLEN@AOL.COM

	Person carrying out the independent internal audit
Name	MR JOHN CARPENTER
Address	HIGH STREET CAYTHORPE GRANTHAM NG32
Telephone no.	01400 272510
Email address	JOHNZCARPENTER@ICLOUD.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	CAYTHORPE AND FRIESTON PARISH COUNCIL		
Prepared by: Name	MR MEL STEVENS	Date:	03/04/2017
Role (Clerk/RFO etc)	PARISH CLERK / RFO		
Approved by: Name	MIR BRUCE NELSON	Date:	04/04/2017
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:			
UNITY TRUST A/C 20369598	31164.70	31164.70	
—	—	—	
—	—	—	
—	—	—	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed )			
08/03/17 300035	50.00	50.00	
23/03/17 300036	30.00	30.00	
—	—	—	
—	—	—	
Add any unbanked cash at 31 March 2017: (List date & amount received)			
—	—	—	
—	—	—	
—	—	—	
—	—	—	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		31084.70 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:	22255.00
Add: Receipts in the year:	48268.32
Less: Payments in the year:	39439.62
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	31084.70
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)





## Schedule C1

## Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference					
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	27434	28775	1341	4.89	No
Box 3 -Total other receipts	13471	19493	6022	44.70	YES
Box 4 -Staff costs	5420	5097	(323)	(5.95)	No
Box 5 -Loan interest/ capital repayments	1772	1772	-	-	No
Box 6 -All other payments	47088	32570	(14518)	(30.83)	YES
Box 9 -Total fixed assets plus long-term investments and assets	NIL	NIL	-	-	No
Box 10 - Total borrowings	7593	5964	(1629)	(21.45)	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	CAYTHORPE AND FRIESTON PARISH COUNCIL	
BOX NO 3	TOTAL OTHER RECEIPTS	£
(b) Figure in 2017 column		19493
(a) Figure in 2016 column		13471
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		6022

Reasons (as many as are applicable)	Amount £
Reason 1 VAT RECLAIM RECLAIM RECEIVED NOV16 NONE CLAIMED OR RECEIVED IN 2015 DISCUSSED & VERIFIED WITH INT AUDITOR	3981
Reason 2 NEWS AND VIEWS INCREASE IN REVENUE FROM ADVERTISING	1432
Reason 3 BURIAL GROUND ADDITIONAL BURIAL RECEIPTS 2017	975
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	6378
(f) Unexplained amount £ of total variance at (d - e)	356
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	2.64 %
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	CAYTHORPE AND FRIESTON PARISH COUNCIL	
BOX NO 6	ALL OTHER PAYMENTS	£
(b) Figure in 2017 column		32570
(a) Figure in 2016 column		47088
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		(14518)

Reasons (as many as are applicable)	Amount £
Reason 1 <u>GENERAL ADMIN</u> INSURANCE CLAIM 2016 <u>ALLOTMENTS</u> NEW PROJECT IN 2016 INSTALLATION & SET-UP COSTS	(2744) (23793)
Reason 2 <u>NEWS &amp; VIEWS</u> UPGRADED 3 PRINTS IN 2015 PUBLICATION 9 PRINTS IN 2016	4581
Reason 3 <u>VILLAGE MAINTENANCE</u> ARBORICULTURE WORK 2017 SUPPLYING NEW WAR MEMORIAL PLAQUE	6557
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	(15399)
(f) Unexplained amount £ of total variance at (d - e)	(881)
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	(1.87%)
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	CAYTHORPE AND FRIESTON PARISH COUNCIL	
BOX NO 10	TOTAL BORROWINGS	£
(b) Figure in 2017 column		5964
(a) Figure in 2016 column		7593
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		(1629)

Reasons (as many as are applicable)	Amount £
Reason 1 CHECKED FIGURES FOR 2016 AND 2017 WITH PNLB VERIFIED CORRECT PAYMENTS £1772 FOR YEAR	1772
Reason 2 REDUCED ACCORDINGLY	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1772
(f) Unexplained amount £ of total variance at (d - e)	143
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	1.88 %
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		£
CAYTHORPE AND FRIESTON PARISH COUNCIL		
A	Figure in Box 8 of 2017 column of the Annual Return	31084
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	31084

Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	31084
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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	CAYTHORPE AND FRIESTON PARISH COUNCIL
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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)	28775
(c) Balance carried forward (Accounting Statements Box 7)	31084
(d) Amount of balances less total earmarked reserves (c - a)	31084
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	1.08
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	CAYTHORPE AND FRIESTON PARISH COUNCIL
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date 03/04/2017
Announcement	4 <sup>TH</sup> JUNE 2017
Commencement	5 <sup>TH</sup> JUNE 2017
Ending on	14 <sup>TH</sup> 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	CAYTHORPE AND FRIESTON PARISH COUNCIL
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Assertion 1-9	Explanation for 'No' response and action to address weaknesses
-	-
-	-
-	-
-	-
-	-





## Schedule G2

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

Authority name and reference	CAYTHORPE AND FRIESTON PARISH COUNCIL
Person carrying out the internal audit	MR JOHN CARPENTER

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'*
NOT COVERED F PETTY CASH	PETTY CASH NOT HELD OR USED. AUDIT ACTIONED 22/04/17 NO FUTURE PLANS TO USE PETTY CASH.

\* 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