

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	HALTON HOLE GATE PARISH COUNCIL LN 167
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	CHRISTINE NEWTON
Address	32 NEWTOWN SPILSBY Lincs PE23 5LE
Telephone no.	01790 753364
Email address	newtonchrsl@aol.com

	Chair
Name	JAMES GRANT
Address	1 STATION ROAD HALTON HOLE GATE SPILSBY Lincs
Telephone no.	01790 752341
Email address	jamesg@jwgrant-farmers.co.uk

	Person carrying out the independent internal audit
Name	MRS V 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

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	HAWTON HOLEGATE PARISH COUNCIL. LN167.		
Prepared by: Name	CHRISTINE NEWTON	Date:	
Role (Clerk/RFO etc)	CLERK & RFO		
Approved by: Name	DAVID SISSON	Date:	9/5/2017
Role (RFO/Chair etc)	FINANCE PORTFOLIO HOLDER / COUNCILLOR		
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 Ak	4268.98	
	P/cash	639	
			4275.37
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
	Chq No 415	100.80	100.80
			4174.57
Add any unbanked cash at 31 March 2017: (List date & amount received)			
	30.3.17	51.50	
	30.3.17.	20.90	72.40
			4246.97
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			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:	3175.59
Add: Receipts in the year:	3737.08
Less: Payments in the year:	2665.70
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	4246.97
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



Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	MARTON MOLEGATE PARISH COUNCIL LIN 167				
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	2903	2990	87	2.99	NO
Box 3 -Total other receipts	1154	746	-408	-35.3	YES
Box 4 -Staff costs	2105	2018	-87	-0.04	NO
Box 5 -Loan interest/ capital repayments	NIL	NIL	NIL	NIL	NO
Box 6 -All other payments	1714	647	-1067	-62.25	YES
Box 9 -Total fixed assets plus long-term investments and assets	1676	1977	301	17.95	YES.
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	HALTON HOLEGATE PC LN16T	
BOX NO	3	£
(b) Figure in 2017 column		746.
(a) Figure in 2016 column		1154
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		408

Reasons (as many as are applicable)	Amount £
Reason 1 NO GRANT IN 2016/17	58.
Reason 2 NO COSTS CLAIMED FROM OTHER COUNCIL IN 2016/17.	60.
Reason 3 NO VAT CLAIMED IN 2016/17. (claim made 26.4.17)	255
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	373
(f) Unexplained amount £ of total variance at (d - e)	35
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	3.03
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES.

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Suggested layout for explanations of individual variances

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

Authority name and reference	HALTON HOVE GATE PARISH COUNCIL 4N 167.	
BOX NO	6.	£
(b) Figure in 2017 column	6.	647
(a) Figure in 2016 column		1714
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-1067

Reasons (as many as are applicable)	Amount £
Reason 1 NO PAYMENTS MADE FOR FOOTPATH MAINTENANCE IN 2016/17	736
Reason 2 NO DONATIONS MADE IN 2016/17	100
Reason 3 NO SUBS PAID TO SLCC	103
REASON 4 TRAINING SCHEME NOT JOINED	60
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	999
(f) Unexplained amount £ of total variance at (d - e)	68
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	3.96
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	HALTON HOUEGATE PARISH COUNCIL LIN 167.	
BOX NO	9	£
(b) Figure in 2017 column		1977
(a) Figure in 2016 column		1676
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		301.
Reasons (as many as are applicable)		Amount £
Reason 1 Purchase of laptop		301 -
Reason 2		
Reason 3		
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)		301 -
(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

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or email to angela.j.ellison@uk.gt.com

Analysis of earmarked reserves

Authority name and reference	HALTON HOEGATE PARISH COUNCIL LIN 167.
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
ELECTIONS		2100
ASSET MANAGEMENT		125
	(a) TOTAL	2225

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)	2990
(c) Balance carried forward (Accounting Statements Box 7)	4247
(d) Amount of balances less total earmarked reserves (c - a)	2022
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	.67
Reason if over 3 times or less than 0.1 N/A	

HALTON HOLEGATE PARISH COUNCIL

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>9th 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"> • Inspection: 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. • Questions and objections to the external auditor: Local Government electors and their representatives have rights to: <ul style="list-style-type: none"> • question the auditor about the accounting records: and • 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. <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</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>9th June</u> 2017</p> <p>and ending on (d) <u>21st 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"> o approved Annual Governance Statement o approved Accounting Statements o Declaration of status of accounts <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 working days (Regulation 14(1)) and must include the first 10 working days of July. Exclude weekends and public holidays. (Reg. 15(1)(b))</p>

HALTON HOLEGATE PC &

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 HALTON HOLEGATE PARISH COUNCIL *
published today is unaudited and may be subject to change.

* insert name of Smaller Authority

2. Signed by:

Signature: 

Date: 04 June 2017

RESPONSIBLE FINANCIAL OFFICER