

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 | Luxulyan Parish Council CWL080 |
|-------------------------------------|---------------------------------------|

| | Clerk |
|----------------------|--|
| Name | Christine Wilson |
| Address | Lower Burlorne Tregoose Washaway Bodmin PL30 3AJ |
| Telephone no. | 01208 831 283 |
| Email address | clerk@luxulyanpc.co.uk |

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

| | Chair |
|----------------------|--|
| Name | Michaela Linfoot |
| Address | Tregonning Farm Luxulyan Bodmin PL30 5EQ |
| Telephone no. | 01726 851 582 |
| Email address | Michaela.Linfoot@yahoo.com |

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

Key contact details (continued)

Schedule A

| | |
|-------------------------------------|---------------------------------------|
| Authority name and reference | Luxulyan Parish Council CWL080 |
|-------------------------------------|---------------------------------------|

| | Person carrying out the independent internal audit |
|----------------------|---|
| Name | Karen Sims |
| Address | Ground Floor East Wing New County Hall Treyew Road Truro TR1 3AY |
| Telephone no. | 01872 323 376 |
| Email address | kmsims@cornwall.gov.uk |

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 | | Luxulyan Parish Council CWL080 | | |
| Prepared by: | Name | Christine Wilson | Date: | 10 April 2017 |
| | Role (Clerk/RFO etc) | Clerk & RFO | | |
| Approved by: | Name | Michaela Linfoot, | Date: | 18 May 2017 |
| | 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: | | | | |
| Tailored Deposit account | | | 36,798 | |
| Tailored Account | | | 569 | |
| | | | | |
| | | | | £37,367 |
| Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed) | | | | |
| NONE | | | | |
| | | | | |
| | | | | |
| Add any unbanked cash at 31 March 2017: (List date & amount received) | | | | |
| NONE | | | | |
| | | | | |
| | | | | |
| TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017 | | | | £37,367 |

| <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: | 34,588 |
| Add: Receipts in the year: | 26,027 |
| Less: Payments in the year: | 23,248 |
| CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017 | £37,367 |
| 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:
Mrs Jo Farr, Grant Thornton UK LLP, Hartwell House, 55-61 Victoria Street, Bristol, BS1 6FT
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 | Luxulyan Parish Council CWL080 | | | | |
|---|--------------------------------|------------------|---|--|---|
| 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 | 18,405 | 18,933 | 528 | 3% | NO |
| Box 3 -Total other receipts | 5,630 | 7,094 | 1,464 | 26% | YES |
| Box 4 -Staff costs | 9,295 | 11,112 | 1,817 | 20% | YES |
| Box 5 -Loan interest/ capital repayments | NIL | NIL | | | |
| Box 6 -All other payments | 17,940 | 12,136 | -5,804 | -32% | YES |
| Box 9 -Total fixed assets plus long-term investments and assets | 26,419 | 27,753 | 1,334 | 5% | NO |
| Box 10 – Total borrowings | NIL | NIL | | | |



Schedule C2

Suggested layout for explanations of individual variances

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

| Authority name and reference | Luxulyan Parish Council CWL080 | |
|---|--------------------------------|-------|
| BOX NO | 3 | £ |
| (b) Figure in 2017 column | | 7,094 |
| (a) Figure in 2016 column | | 5,630 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | 1,464 |

| Reasons (as many as are applicable) | Amount £ |
|--|-------------|
| Reason 1 Grant for the Neighbourhood Plan was received Sept'16 | -2,408 |
| Reason 2 The council received a one-off grant for paperless planning in 2015-16 | 700 |
| Reason 3 | |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | -1,708 |
| (f) Unexplained amount £ of total variance at (d - e) | -244 |
| Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%) | 4% |
| 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 | Luxulyan Parish Council CWL080 | |
|---|--------------------------------|--------|
| BOX NO | 4 | £ |
| (b) Figure in 2017 column | | 11,112 |
| (a) Figure in 2016 column | | 9,295 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | 1,817 |

| Reasons (as many as are applicable) | Amount £ |
|--|-------------|
| Reason 1 Clerk's salary in 2015-16, but the salary was raised to 60 hrs/month in Jan'16 | 5,345 |
| Reason 2 Clerk's salary in 2016-17 | -7,385 |
| Reason 3 | |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | -2040 |
| (f) Unexplained amount £ of total variance at (d - e) | -233 |
| Unexplained as % of 2016 figure (f / a *100) (must be below 15%) | 3% |
| 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 | Luxulyan Parish Council CWL080 | |
| BOX NO | 6 | £ |
| (b) Figure in 2017 column | | 12,136 |
| (a) Figure in 2016 column | | 17,940 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | -5,804 |

| Reasons (as many as are applicable) | Amount £ |
|--|-------------|
| Reason 1 2015-16 two-seater swing set bought for playground | 2,184 |
| Reason 2 2015-16 bus shelter beautification project | 895 |
| Reason 3 2015-16 renewal of playing field fence | 1,350 |
| Reason 4 2015-16 purchase of defibrillator mounted on Memorial Hall | 1,475 |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | 5,904 |
| (f) Unexplained amount £ of total variance at (d - e) | -100 |
| Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%) | 0.5% |
| 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 | | Luxulyan Parish Council CWL080 |
| | | £ |
| A | Figure in Box 8 of 2017 column of the Annual Return | 37,367 |
| 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 | Nil |
| 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) | Nil |
| D | TOTAL | 37,367 |

| | | |
|--|--|--------|
| | Figure in Box 7 of 2017 column of the Annual Return (must equal line D above) | 37,367 |
|--|--|--------|

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 | | | |

Analysis of earmarked reserves

| | |
|-------------------------------------|---------------------------------------|
| Authority name and reference | Luxulyan Parish Council CWL080 |
|-------------------------------------|---------------------------------------|

| Purpose and nature of reserve | Held as short-term or long-term investment?* | Amount £ |
|---|--|---------------|
| Groundworks Grant for Neighbourhood Plan Steering Group | Short-term | 2,356 |
| Election Cost Reserve | Short-term | 3,500 |
| Working Capital | Short-term | 5,534 |
| | | |
| | | |
| | | |
| (a) TOTAL | | 11,390 |

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) | 18,933 |
| (c) Balance carried forward (Accounting Statements Box 7) | 37,367 |
| (d) Amount of balances less total earmarked reserves (c – a) | 25,977 |
| Ratio of balances less earmarked reserves to Precept/rates and levies (d / b) | 1.4 : 1 |
| 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 | Luxulyan Parish Council CWL080 |
|-------------------------------------|---------------------------------------|

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

| | Date |
|--------------|-----------------------|
| Announcement | 30 June 2017 |
| Commencement | 3 July 2017 |
| Ending on | 11 August 2017 |

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

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 | Luxulyan Parish Council CWL080 |
|------------------------------|--------------------------------|

| Assertion 1-9 | Explanation for 'No' response and action to address weaknesses |
|---------------|--|
| | N/A |
| | |
| | |
| | |
| | |
| | |

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

| | |
|--|---------------------------------------|
| Authority name and reference | Luxulyan Parish Council CWL080 |
| Person carrying out the internal audit | Karen Sims |

| 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’* |
|--|--|
| C | <p>Explanation. In its last term of office the Parish Council has become responsible for a village Institute building, Public Conveniences devolved from the local authority and more exciting play equipment. Formerly the council’s insurance was considered to be sufficient for the protection of the council’s assets and activities.</p> <p>To address the weakness. Subsequent to the findings of the internal audit, the clerk has submitted a Risk Assessment Policy to full council for consideration. The Finance Committee will meet in August to study the policy and carry out a formal risk assessment of the council’s assets and services. Full council approval is programmed for September.</p> |
| D | <p>Explanation. Luxulyan Parish Council has a total of £25,974 labelled as reserves (making the ratio much healthier, at 0.6) but this has not been minuted except for the 3 items in Schedule E.</p> <p>To address the weakness. Luxulyan PC’s finance committee will meet in August to consider a Reserves Policy that protects its assets and services, based on the council’s new Risk Assessment.</p> |
| | |

* 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