



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	NORTH LUFFENHAM PARISH COUNCIL
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	ANGELA ASHPOLE
Address	'BEE IN THYME', 7 GLEBE ROAD NORTH LUFFENHAM RUTLAND LE15 8JU
Telephone no.	01780 408288
Email address	nlparishclerk@outlook.com

	Chair
Name	PAUL CUMMINGS
Address	11 DIGBY DRIVE NORTH LUFFENHAM RUTLAND LE15 8JS
Telephone no.	01780 720124
Email address	pbgcummings@gmail.com

	Person carrying out the independent internal audit
Name	ALAN SWINDLEY
Address	'THE COAKH HOUSE', DIGBY DRIVE NORTH LUFFENHAM LE15 8JS
Telephone no.	01780 721021
Email address	alanswindley8@gmail.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	NORTH LUFFENHAM PARISH COUNCIL		
Prepared by: Name	ANGELA ASTHOLE	Date:	12/4/17
Role (Clerk/RFO etc)	CLERK / RFO		
Approved by: Name	PAUL CUMMINGS	Date:	15/5/17
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	7516.57		
DEPOSIT ACCOUNT	48056.75		
		55,573.32	
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
29/3/17 CHQ NO: 1347	35.00		
30/3/17 " 1348	221.00		
31/3/17 " 1349	168.00		
		424.00	
Add any unbanked cash at 31 March 2017: (List date & amount received)			
		55,149.32	
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:	54,674.66
Add: Receipts in the year:	13,251.19
Less: Payments in the year:	12,776.53
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	55,149.32
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



Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

Authority name and reference	NORTH LUFFENHAM 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	7473	9203	1730	+23.15%	YES
Box 3 -Total other receipts	43,543	4048	39,495	-90.70%	YES
Box 4 -Staff costs	4407	6203	1796	+40.75%	YES
Box 5 -Loan interest/ capital repayments	-	-	-	-	-
Box 6 -All other payments	4983	6574	1591	+31.92%	YES
Box 9 -Total fixed assets plus long-term investments and assets	9733	10,537	804	+8.26%	NO
Box 10 - Total borrowings	-	-	-	-	-



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	NORTH LUFFENHAM PARISH COUNCIL	
BOX NO	2	£
(b) Figure in 2017 column		9203
(a) Figure in 2016 column		7473
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 1730

Reasons (as many as are applicable)	Amount £
Reason 1 INCREASE IN: CLERK'S HOURS FROM 6 → 8p.wk 1560 CLERK'S EXPENSES 70 TRAINING PROVISIONS 500	+ 2130
Reason 2 REDUCTION: NO NEED FOR ELECTION PROVISION	- 400
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1730
(f) Unexplained amount £ of total variance at (d - e)	-
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	-
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



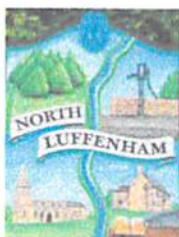
Schedule C2

Suggested layout for explanations of individual variances

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Authority name and reference	NORTH LUFFENHAM PARISH COUNCIL	
BOX NO	3	£
(b) Figure in 2017 column		4048
(a) Figure in 2016 column		43543
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		- 39,495

Reasons (as many as are applicable)	Amount £
Reason 1	
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	39486.94
(f) Unexplained amount £ of total variance at (d - e)	8.00
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	.002%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



North Luffenham Parish Council

Explanation for variance in box 3

2016 figure	£43,543.00
2017 figure	£4,048.00
Variance	£39,495.00

Reason

2016: unexplained amount	£8.00
2017: no receipt of S106 for housing development	£40,625.00
2017: bonfire receipts greater	447.66
2017: received transparency grant	610.73
2017: increase in bank interest	22.68
2017: increase in VAT refund	56.99
Total (box 3)	-£39,494.94



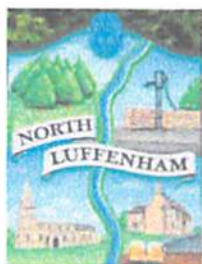
Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	NORTH LUFFENHAM PARISH COUNCIL	
BOX NO	4	£
(b) Figure in 2017 column		6203
(a) Figure in 2016 column		4407
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 1796

Reasons (as many as are applicable)	Amount £
Reason 1	
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1796
(f) Unexplained amount £ of total variance at (d - e)	-
Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%)	-
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



North Luffenham Parish Council

Explanation for variance in box 4

2016 figure	£4,407.00
2017 figure	£6,203.00
Variance	£1,796.00

Reason

2017: HMRC tax refund 2016/17 to be received in 2017/18	£217.40
2017: overlap of 1 month pay at SCP27 for training/handover of retiring clerk	499.35
2017: increased hours at SCP18 from 9 to 10 per week from Jan 2016-March 2017	120.89
2017: Honorarium paid to reflect additional hours worked	£500.00
Clerk average hours paid 2015/16=6.625hrs against 2016/17 at 9.25hrs & also reduction in SCP from SCP26 to SCP18	£580.43
2017: decrease in Clerk's expenses	122.07
Total (box 4)	<u>£1,796.00</u>



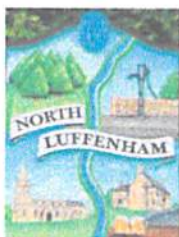
Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	NORTH LUFFENHAM PARISH COUNCIL	
BOX NO	6	£
(b) Figure in 2017 column		6574
(a) Figure in 2016 column		4983
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 1591

Reasons (as many as are applicable)	Amount £
Reason 1	
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	1591
(f) Unexplained amount £ of total variance at (d - e)	207
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	4.15%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



North Luffenham Parish Council

Explanation for variance in box 6

2016 figure	£4,983.00
2017 figure	£6,574.00
Variance	£1,591.00

Reason

2017: reduction in firework costs	£865.85
2017: reduction in costs of emptying of dog waste bins	£213.48
2017: unexplained (4.15% of 2016)	£206.79
2017: difference of combined s137 & s214(6) grants	£200.00
2017: increased insurance to cover bonfire event	£422.31
2017: increase in audit fees	£300.00
2017: HM Queen's 90th village day celebration costs	£284.34
2017: IT equipment (laptop, scanner, software) - large proportion of cost covered by Transparency Grant	£716.57
2017: Village publications (booklet and questionnaires)	£389.00
2017: increase in VAT refund	£151.32
Total (box 6)	<u>£1,591.00</u>



Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	NORTH LUFFENHAM PARISH COUNCIL	
BOX NO	9	£
(b) Figure in 2017 column		10537
(a) Figure in 2016 column		9733
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		+ 804

Reasons (as many as are applicable)	Amount £
Reason 1	
Reason 2	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	—
(f) Unexplained amount £ of total variance at (d - e)	804
Unexplained as % of 2016 figure (f / a * 100) (must be below 15%)	8.26%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES



Schedule E

Analysis of earmarked reserves

Authority name and reference	NORTH LUFFENHAM PARISH COUNCIL
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
S106 HOUSING DEV FOR PLAY EQUIPMENT	SHORT	40655.90
MONEY MANAGER ACCOUNT	SHORT	7400.85
(a) TOTAL		48056.75

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)	9203
(c) Balance carried forward (Accounting Statements Box 7)	55149
(d) Amount of balances less total earmarked reserves (c - a)	7092
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.77
Reason if over 3 times or less than 0.1	