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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	DUN410 Zeal Monachorum Parish Council

	Clerk
Name	Christopher Voaden
Address	2 Chulmleigh Road Morchard Bishop Devon EX17 6NZ
Telephone no.	01363 877807
Email address	zmpcouncil@gmail.com

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

	Chair
Name	Dr Mike Bostock
Address	Yew Tree Cottage Zeal Monachorum Devon. EX17 6DH
Telephone no.	
Email address	

Please complete all shaded boxes and send this form with your Annual Return to:

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Schedules for submission to external auditor

PTO

Key contact details (continued)

Schedule A

Authority name and reference	Zeal Monachorum Parish Council DUN410

	Person carrying out the independent internal audit
Name	Mr Andrew Epstein
Address	West Farm Lapford Devon. EX17 6QR
Telephone no.	01363 83332
Email address	jane.epstein6.freeserve.co.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

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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	Zeal Monachorum PC DVN410		
Prepared by: Name Role (Clerk/RFO etc)	Christopher Vowden Clerk / RFO	Date:	25.5.17
Approved by: Name Role (RFO/Chair etc)	Mike Bostock 25.5.17	Date:	

Balance per bank statements as at 31 March 2017	£	TOTAL £
List balances on all bank accounts plus petty cash floats at 31 March 2017:		
~~3701.70~~		
~~2040~~		
Current	3701.70	
Savings	2040.36	5742.06
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)		
Add any unbanked cash at 31 March 2017: (List date & amount received)		
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017		5742.06

The net balances reconcile to the Cash Book for the year, as follows:	
CASH BOOK (receipts and payments/income & expenditure schedules)	£
Opening Balance:	4640
Add: Receipts in the year:	4000.12
Less: Payments in the year:	2923.25
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017 Must equal total net bank balances above and Section 2, Box 8	£ 5716.75

Please complete all shaded boxes and send this form with your Annual Return to:

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Schedules for submission to external auditor

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 or 15%? - NO More than 15%? - YES
Box 2 -Precept or Rates and Levies	N/A	N/A	N/A	N/A	No
Box 3 -Total other receipts	N/A	N/A	N/A	N/A	No
Box 4 -Staff costs	N/A	N/A	N/A	N/A	No
Box 5 -Loan interest/ capital repayments	0	0	0	0	No
Box 6 -All other payments	N/A	N/A	N/A	N/A	No
Box 9 -Total fixed assets plus long-term investments and assets	0	500	500		Yes
Box 10 – Total borrowings	0	0	0	0	No

Please complete all shaded boxes and send this form with your Annual Return to:

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Schedules for submission to external auditor

Schedule C2

Suggested layout for explanations of individual variances

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

Authority name and reference	Zeal Monachorum Parish Council	
BOX NO	9	**£**
(b) Figure in 2017 column		500
(a) Figure in 2016 column		0
(d) Total variance: 2017 figure less 2016 figure: (b - a) **A positive figure is an increase (+)** **a negative figure is a decrease (-)**		+ 500

Reasons (as many as are applicable)	**Amount £**
Reason 1 The PC have received a defibrillator from the British Heart Fondation. No purchase required. Figure is added for Asset/Insurance.	500
Reason 2 Previous Assets were of no value due to dilapidated condition. New would have to be purchased.	
Reason 3	
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	500
(f) Unexplained amount £ of total variance at **(d - e)**	N/A
Unexplained as % of 2016 figure (**f / a *100**) (must be below 15%)	N/A
Confirm unexplained amount is less than 15% of 2016 figure **YES – satisfactorily explained** **NO – provide further explanations**	N/A

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Schedules for submission to external auditor

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		
		£
A	Figure in **Box 8** of 2017 column of the Annual Return	
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**	

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

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			

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

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Schedules for submission to external auditor

Schedule E

Analysis of earmarked reserves

Authority name and reference	Zeal Monachorum Parish Council

Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Youth Club expenditure	Short	£500
	(a) TOTAL	500

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	

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Schedules for submission to external auditor

Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	Zeal Monachorum Parish Council

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

	Date
Announcement	
Commencement	
Ending on	

Signed by Clerk/RFO	

OR – send us a copy of your completed 'Notice' (Schedule F2 enclosed as public rights pack)

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Schedules for submission to external auditor

Schedule G1

Explanation of 'No' on the Annual Governance Statement

Authority name and reference	

Assertion 1-9	Explanation for 'No' response and action to address weaknesses

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

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Schedules for submission to external auditor

Schedule G2

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

Authority name and reference	
Person carrying out the internal audit	

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'***

* 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:

- why the objective has not been covered
- when the most recent internal audit work was done in this area and
- when it is next planned

SCHEDULE F2

INSERT NAME OF SMALLER AUTHORITY

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
1. Date of announcement 29/5/17 (a)	(a) Insert date of publishing of this Notice

2. Sections 26 and 27 of the Local Audit and Accountability Act 2014 provide for:
• **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:
  ◦ 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.
The auditor can be contacted at the address in paragraph 5 below for this purpose.
	Sections 26 and 27 of the Local Audit and Accountability Act 2014 must be published with this Notice.
	
	Other documents must also be published with this Notice:
	○ approved Annual Governance Statement
	○ approved Accounting Statements
	○ Declaration of status of accounts

3. Person to which you can apply to inspect the accounts (b) **Name:** Christopher Vowden **Position:** Clerk / RFO **Address:** 2 Chulmleigh Rd. Morchard Bishop **Tel no:** 01363 877807 **Email:**	(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
4. Any rights of inspection, objection, and questioning of the auditor may only be exercised within a single period of 30 working days: (Accounts and Audit Regulations 2015, Regulation 15(1)) **commencing on (c)** 12/6 **2017** **and ending on (d)** 24/7 **2017**	Publics rights are set out in the Accounts and Audit Regulations 2015 (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)) (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))
5. Your appointed auditor is: **Grant Thornton UK LLP (for the attention of Barrie Morris)** **Hartwell House, 55 – 61 Victoria Street, Bristol BS1 6FT** **Tel: 0117 305 7600**	

INSERT NAME OF SMALLER AUTHORITY

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 Zeal Monachorum Parish Council * published today is unaudited and may be subject to change.

* *insert name of Smaller Authority*

2. Signed by:

Signature: WC

Date: 12/6 2017

RESPONSIBLE FINANCIAL OFFICER

A&A 2015 Regulation 15(2)(a)(i)(aa)