

GRANT THORNTON 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 | Houghton on the Hill Parish Council |
|-------------------------------------|-------------------------------------|

| | |
|----------------------|--|
| | Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet |
| Name | Mr. S. Derry |
| Address | 66 Balmoral Road Mountsorrel Loughborough Leicestershire LE12 7EN |
| Telephone no. | 0116 2303347 |
| Email address | clerk@houghtononthehillpc.org.uk |

| | |
|----------------------|---|
| | Chair |
| Name | Mrs. A. Sleath |
| Address | 12 Firs Road Houghton on the Hill Leicestershire LE7 9GU |
| Telephone no. | |
| Email address | |

| | |
|----------------------|---|
| | Person carrying out the independent internal audit |
| Name | Mr. C. Bagshaw |
| Address | |
| Telephone no. | |
| Email address | |

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

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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 | | Houghton on the Hill Parish Council | |
| Prepared by: Name | Mr. S. Derry | Date: | |
| Role (Clerk/RFO etc) | Clerk | | |
| Approved by: Name | Mrs. A. Sleath | Date: | |
| 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 Bank | 9954.51 | | |
| POCKIT Card | 84.43 | | |
| Nationwide Building Society – Business Instant Saver Account | 20453.36 | | 30492.30 |
| | | | |
| 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 | | | 30492.30 |

| <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: | 28470.48 |
| Add: Receipts in the year: | 32036.87 |
| Less: Payments in the year: | 30015.05 |
| CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017 | 30492.30 |
| Must equal total net bank balances above and Section 2, Box 8 | |

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Schedule C1

Identifying which variances require explanation

Positive and negative variances must be explained

| Authority name and reference | Houghton on the Hill 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 | 20888 | 24021 | 3133 | 15 | YES |
| Box 3 -Total other receipts | 8051 | 8016 | -35 | 0 | NO |
| Box 4 -Staff costs | 6555 | 7191 | 636 | 10 | NO |
| Box 5 -Loan interest/ capital repayments | 0 | 0 | 0 | 0 | NO |
| Box 6 -All other payments | 26398 | 22824 | -3574 | -14 | NO |
| Box 9 -Total fixed assets plus long-term investments and assets | 21468 | 20775 | -693 | -3 | NO |
| Box 10 – Total borrowings | 0 | 0 | 0 | 0 | NO |

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Schedule C2

Suggested layout for explanations of individual variances

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

| | | |
|---|--|----------|
| Authority name and reference | Houghton on the Hill Parish Council | |
| BOX NO | 2 | £ |
| (b) Figure in 2017 column | | 24021 |
| (a) Figure in 2016 column | | 20888 |
| (d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-) | | 3133 |

| Reasons (as many as are applicable) | Amount £ |
|--|---------------------|
| Reason 1 Computer replacement | 500 |
| Reason 2 Neighbourhood Plan expenditure | 2250 |
| Reason 3 | |
| (e) TOTAL AMOUNT £ EXPLAINED (total of reasons above) | 2750 |
| (f) Unexplained amount £ of total variance at (d - e) | 383 |
| Unexplained as % of 2016 figure ($f / a * 100$) (must be below 15%) | 2% |
| Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations | YES |

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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 | | Houghton on the Hill Parish Council |
| | | £ |
| A | Figure in Box 8 of 2017 column of the Annual Return | N/A |
| 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 | N/A |
| 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) | N/A |
| D | TOTAL | N/A |

| | | |
|--|--|-----|
| | Figure in Box 7 of 2017 column of the Annual Return (must equal line D above) | N/A |
|--|--|-----|

Creditors/receipts in advance list

| Name | Invoice/receipt in advance reference | Date | £ amount |
|---|--------------------------------------|---------|----------|
| Auditor - fee to the external auditor of the accounts 2016/17 | Invoice not received | N/A | 100.00 |
| Auditor - fee to the internal auditor of the accounts 2016/17 | Invoice not received | N/A | 175.00 |
| HMRC – PAYE | Invoice not received | N/A | 347.20 |
| Houghton Methodist Church – room hire | 10 | 27/3/17 | 180.00 |
| Harborough District Council – Dog bin emptying | Invoice not received | N/A | 55.37 |
| Nurture Landscapes Ltd. | 1MID 301910 | N/A | 273.83 |
| Bus Shelter Cleaning | Invoice 29/3/17 | N/A | 84.50 |

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| | | | |
|--|----------|-----|----------------|
| Room hire – Neighbourhood Plan Event 15/3/17 | HVH17-98 | N/A | 12.00 |
| Total – agreed to B | | | 1227.90 |

Debtor list/prepayments list

| Name | Debtor/prepayment reference | Date | £ amount |
|----------------------------|-----------------------------|------|---------------|
| HMRC – VAT | None | N/A | 195.58 |
| Houghton Gardeners' Club | None | N/A | 331.27 |
| | | | |
| | | | |
| | | | |
| Total – agreed to C | | | 526.85 |

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Schedule E

Analysis of earmarked reserves

| | |
|-------------------------------------|-------------------------------------|
| Authority name and reference | Houghton on the Hill Parish Council |
|-------------------------------------|-------------------------------------|

| Purpose and nature of reserve | Held as short-term or long-term investment?* | Amount £ |
|-------------------------------|--|----------|
| No earmarked reserves | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| (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) | 24021 |
| (c) Balance carried forward (Accounting Statements Box 7) | 30493 |
| (d) Amount of balances less total earmarked reserves (c – a) | 30493 |
| Ratio of balances less earmarked reserves to Precept/rates and levies (d / b) | 1.27 |
| Reason if over 3 times or less than 0.1 | |
| N/A | |

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Schedule F1

Notification of the date for the commencement of public rights

| | |
|------------------------------|-------------------------------------|
| Authority name and reference | Houghton on the Hill Parish Council |
|------------------------------|-------------------------------------|

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

| | Date |
|--------------|----------------------|
| Announcement | Schedule F2 enclosed |
| Commencement | Schedule F2 enclosed |
| Ending on | Schedule F2 enclosed |

| | |
|---------------------|----------------------|
| Signed by Clerk/RFO | Schedule F2 enclosed |
|---------------------|----------------------|

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

Explanation of 'No' on the Annual Governance Statement

| | |
|-------------------------------------|-------------------------------------|
| Authority name and reference | Houghton on the Hill Parish Council |
|-------------------------------------|-------------------------------------|

| Assertion 1-9 | Explanation for 'No' response and action to address weaknesses |
|----------------------|---|
| | All 'yes' answers |
| | |
| | |
| | |
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| | |

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Schedule G2

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

| | |
|--|-------------------------------------|
| Authority name and reference | Houghton on the Hill Parish Council |
| Person carrying out the internal audit | Mr. C. Bagshaw |

| 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:

- 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

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