**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** | **COMBE FLOREY PARISH COUNCIL SOM079** |

|  |  |
| --- | --- |
|  | **Clerk** |
| **Name** | Claire Morrison-Jones |
| **Address** | The Orchard, Biscombe, Churchstanton, Taunton TA3 7PZ |
| **Telephone no.** | 01823 601495 |
| **Email address** | combefloreysec@gmail.com |

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

|  |  |
| --- | --- |
|  | **Chair** |
| **Name** | Mrs Jane Warmington |
| **Address** | The Coach House, Cothelstone, Taunton TA4 3EB |
| **Telephone no.** | 01823 432200 |
| **Email address** | cothelstone@mac.com |

**PTO**

**Key contact details (continued) Schedule A**

|  |  |
| --- | --- |
| **Authority name and reference** | **COMBE FLOREY PARISH COUNCIL SOM079** |

|  |  |
| --- | --- |
|  | **Person carrying out the independent internal audit** |
| **Name** | Mrs Katriona Smith |
| **Address** | Crosslands, Pikes Hamlet, Fitzhead, Taunton TA4 3LA |
| **Telephone no.** | 01823 401112 |
| **Email address** | k457smith@btinternet.com |

**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**](mailto:jofarr@uk.gt.com)

## **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** | COMBE FLOREY PARISH COUNCIL SOM079 | | | | |
| Prepared by: Name | Claire Morrison-Jones | | Date: | 26.4.47 | |
| Role (Clerk/RFO etc) | Clerk & RFO | |
| Approved by: Name | J Warmington | | Date: | 3.5.17 | |
| 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: | |  | | |  |
| Current account | | 6057.97 | | | 6057.97 |
|  | |  | | |  |
|  | |  | | |  |
|  | |  | | |  |
| **Less**: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed ) | |  | | |  |
| Chq 466, written on 9.1.17 | | 50 | | | 50 |
|  | |  | | |  |
|  | |  | | |  |
|  | |  | | |  |
| **Add** any unbanked cash at 31 March 2017: (List date & amount received) | |  | | |  |
|  | |  | | |  |
|  | |  | | |  |
|  | |  | | |  |
|  | |  | | |  |
| **TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017** | | | | | **6007.97** |

|  |  |
| --- | --- |
| ***The net balances reconcile to the Cash Book for the year, as follows:*** | |
| **CASH BOOK (receipts and payments/income & expenditure schedules)** | **£** |
| Opening Balance: | 5891.44 |
| Add: Receipts in the year: | 3361.69 |
| Less: Payments in the year: | 3245.16 |
| **CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017**  **Must equal total net bank balances above and Section 2, Box 8** | **6007.97** |

## **Schedule C1**

## **Identifying which variances require explanation**

Positive and negative variances must be explained

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Authority name and reference** | **COMBE FLOREY PARISH COUNCIL SOM079** | | | | |
| **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 or 15%? - NO  More than 15%? - YES |
| **Box 2 -**Precept or Rates and Levies | 2500 | 2500 | 0 | 0 | NO |
| **Box 3** -Total other receipts | 525 | 862 | 337 | 64.19 | YES |
| **Box 4** -Staff costs | NIL | 1342 | 1342 |  | YES |
| **Box 5 -**Loan interest/ capital repayments | NIL | NIL | 0 | 0 | NO |
| **Box 6** -All other payments | 2580 | 1903 | -677 | 26.24 | YES |
| **Box 9 -**Total fixed assets plus long-term investments and assets | NIL | 1523 | 1523 |  | YES |
| **Box 10 –** Total borrowings | NIL | NIL | 0 | 0 | NO |

## **Schedule C2**

## **Suggested layout for explanations of individual variances**

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

|  |  |  |
| --- | --- | --- |
| **Authority name and reference** | **COMBE FLOREY PARISH COUNCIL SOM079** | |
| **BOX NO** | **3** | **£** |
| (b) Figure in 2017 column | | 862 |
| (a) Figure in 2016 column | | 525 |
| **(d) Total variance: 2017 figure less 2016 figure: (b - a)**  **A positive figure is an increase (+)**  **a negative figure is a decrease (-)** | | 337 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  Grant received from the Transparency Fund, Nov 16 | | 361.69 |
| Reason 2 | |  |
| Reason 3 | |  |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 361.69 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | | -24.69 |
| Unexplained as % of 2016 figure (**f / a \*100**)  (must be below 15%) | | 4.70 |
| **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** | |  | |
|  |  | | **£** |
| **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** |  |  |  |

**Schedule E**

**Analysis of earmarked reserves**

|  |  |
| --- | --- |
| **Authority name and reference** | COMBE FLOREY PARISH COUNCIL SOM079 |

|  |  |  |
| --- | --- | --- |
| **Purpose and nature of reserve** | **Held as short-term or long-term investment?\*** | **Amount £** |
| NIL |  | 0 |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| **(a) TOTAL** | | **0** |

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)** | **2500** |
| **(c) Balance carried forward (Accounting Statements Box 7)** | **6008** |
| **(d) Amount of balances less total earmarked reserves (c – a)** | **6008** |
| **Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)** | **2.40** |
| **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** | **COMBE FLOREY PARISH COUNCIL SOM079** |

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

|  |  |
| --- | --- |
|  | **Date** |
| Announcement | **14.6.17** |
| **Commencement** | **15.6.17** |
| Ending on | **27.7.17** |

|  |  |
| --- | --- |
| **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** | **COMBE FLOREY PARISH COUNCIL SOM079** |

|  |  |
| --- | --- |
| **Assertion 1-9** | **Explanation for ‘No’ response and action to address weaknesses** |
| 2 | i. Standing orders of Financial Regulations were not in place for the first half of the financial year.  ii. Risk assessments or internal controls were not in place at the start of the year  iii. asset register was not reviewed / updated as necessary  iv. no review of effectiveness of internal controls was carried out regarding the previous financial year  How to address identified weakness:  The council had not employed the services of a clerk for some time prior to this financial year, and for the first half of the 2016/17 financial year, and whilst councillors had endeavoured to work according to advised best practise it must be acknowledged that this was done in a voluntary capacity with little access to up to date information and regulations. The employment of the clerk from the latter part of 2016 has enabled the council to review its working practices, adopting standing orders and financial regulations, documenting internal controls and carrying out risk assessments regarding the council’s working practices. The council has additionally become a member of SALC (Somerset Association of Local Councils) which has enabled access to advice and guidance on procedural matters |
| 3 | The chairman was not elected at the APCM (first meeting of the 2016/17 municipal year) in line with statutory regulations. This raises question over the lawfulness of any decision made by the council after this time  How to address identified weakness:  With a salaried clerk in place and access to information via SALC, checks are now in place to ensure that all decisions made by the council in the future are lawful and in line with best practice. |
| 4  4, continued | i. Exercise of public rights. The authority provided for the exercise of public rights set out in Sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the RFO to have published, including on the authority’s website or other website. Documents not published on a free to access website  ii. External Auditor’s Review. A notice of the conclusion of the external auditor’s limited assurance review of the annual return, together with relevant accompanying information not published on a free to access website  How to address identified weakness:  Whilst the documents were posted on the parish notice board the council did not have a website last year. The council has recently commissioned a website which is now live and nearing completion. This will enable the required documents for 2016/17 to be displayed as required on a free to access website. |
| 5 | Risk assessment and internal controls not reviewed and addressed  How to address identified weakness:  A risk assessment of the council’s activities and a review of internal controls has now been carried out and discussed by the parish council |
|  |  |

**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:

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

## **Schedule C2**

## **Suggested layout for explanations of individual variances**

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

|  |  |  |
| --- | --- | --- |
| **Authority name and reference** | **COMBE FLOREY PARISH COUNCIL SOM079** | |
| **BOX NO** | **4** | **£** |
| (b) Figure in 2017 column | | 1342 |
| (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 (-)** | | 1342 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  No staff were employed by the PC 15/16  Clerk / RFO employed by PC, commencing August 16 | | 1342 |
| Reason 2 | |  |
| Reason 3 | |  |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 1342 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | |  |
| Unexplained as % of 2016 figure (**f / a \*100**)  (must be below 15%) | | 0 |
| **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**

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

|  |  |  |
| --- | --- | --- |
| **Authority name and reference** | **COMBE FLOREY PARISH COUNCIL SOM079** | |
| **BOX NO** | **6** | **£** |
| (b) Figure in 2017 column | | 1903 |
| (a) Figure in 2016 column | | 2580 |
| **(d) Total variance: 2017 figure less 2016 figure: (b - a)**  **A positive figure is an increase (+)**  **a negative figure is a decrease (-)** | | -677 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  New sign was purchased for village garden 15/16,  no sign bought 16/17 | | 170.00 |
| Reason 2  Litter bin purchased 15/16  Non purchased 16/17 | | 420.00 |
| Reason 3 | |  |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 590 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | | 87 |
| Unexplained as % of 2016 figure (**f / a \*100**)  (must be below 15%) | | 3.37 |
| **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**

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

|  |  |  |
| --- | --- | --- |
| **Authority name and reference** | **COMBE FLOREY PARISH COUNCIL SOM079** | |
| **BOX NO** | **9** | **£** |
| (b) Figure in 2017 column | | 1523 |
| (a) Figure in 2016 column | | NIL |
| **(d) Total variance: 2017 figure less 2016 figure: (b - a)**  **A positive figure is an increase (+)**  **a negative figure is a decrease (-)** | | 1523 |
|  | |  |
| **Reasons (as many as are applicable)** | | **Amount**  **£** |
| Reason 1  Asset list not recorded on 15/16 return  Strimmer, purchased 2011, value £300  Grit bin x 3, purchased 2010, value £395  Grit bin, purchased 2011, value £137  Noticeboard, purchased 2011, value £235  Waste bin, purchased 2016, value £250  Garden sign, purchased 2015, value £170  Diamond jubilee photobook, purchased 2013, value £34  Village garden, acquisition date unknown, nominal value £1  Benches x 2, acquisition date unknown, nominal value £1 | | 300  395  137  235  250  170  34  1  1 |
| Reason 2 | |  |
| Reason 3 | |  |
| **(e)** TOTAL AMOUNT £ EXPLAINED (total of reasons above) | | 1523 |
| **(f)** Unexplained amount £ of total variance at **(d - e)** | | 0 |
| 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 |