

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	Skegness Town Council – LIN324
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	Clerk/ Responsible Financial Officer (RFO) – if Clerk and RFO are different please supply details on separate sheet
Name	Mr Stephen Larner
Address	Town Hall, North Parade, Skegness PE25 1DA
Telephone no.	01754 766113
Email address	Steve@SkegnessCouncil.org.uk

	Chair
Name	Cllr Danny Brookes
Address	7 Royal Arthur Close Skegness PE25 3PD
Telephone no.	07789645516
Email address	CllrDBrookes@SkegnessCouncil.org.uk

	Person carrying out the independent internal audit
Name	Mrs Linda Blankley
Address	The Sessions House Eastgate Louth LN11 9AJ
Telephone no.	01507 355895
Email address	Clerk@LouthTownCouncil.gov.uk

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		Skegness Town Council – LIN324	
Prepared by: Name	STEVE LARNER	Date:	26/04/17
Role (Clerk/RFO etc)	TOWN CLERK + RFO		
Approved by: Name	CLLR D. BROOKES CHAIRMAN	Date:	24/05/17
Role (RFO/Chair etc)	<i>DBrookes</i>		
Balance per bank statements as at 31 March 2017		£	TOTAL £
List balances on all bank accounts plus petty cash floats at 31 March 2017:			
Business Extra		232,728.21	
Treasurers Account		1,030.00	
Bus 30 Day Notice		95,745.74	
Lloyds Corporate Markets		50,000.00	
Nationwide Business Savings A/c		50,034.53	
Petty Cash		89.48	
		429,627.96	429,627.96
Less: any un-presented cheques at 31 March 2017: (normally only current account. List date, cheque number & value. Use separate list if needed)			
All payments cleared		0.00	
Add any unbanked cash at 31 March 2017: (List date & amount received)			
All Receipts cleared		0.00	
TOTAL - NET BANK BALANCES AS AT 31 MARCH 2017			429,627.96

<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:	380,846.16
Add: Receipts in the year:	382,175.48
Less: Payments in the year:	333,393.68
CLOSING BALANCE PER CASH BOOK @ 31 MARCH 2017	429,627.96
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	Skegness Town Council – LIN324				
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	247,778	317,681	69,903	28.2%	YES
Box 3 -Total other receipts	80,441	49,211	-31,230	38.8%	YES
Box 4 -Staff costs	181,638	182,586	948	0.5%	NO
Box 5 -Loan interest/ capital repayments	0	0	0	0%	NO
Box 6 -All other payments	129,036	147,975	18,939	14.7%	NO
Box 9 -Total fixed assets plus long-term investments and assets	312,449	321,008	8,559	2.7%	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	Skegness Town Council – LIN324	
BOX NO	2	£
(b) Figure in 2017 column		317,681
(a) Figure in 2016 column		247,778
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		69,903

Reasons (as many as are applicable)	Amount £
Reason 1 East Lindsey District Council are no longer providing the Local Council Tax Support Grant, therefore an increase in precept required to cover this loss of this income. The previous year's grant income equated to £26,098.	26,098.00
Reason 2 £30,000 was included in the budget to cover costs relating to the Tower Pavilion Project and funding bid, to include architect fees, planning permission, legal costs and surveys.	30,000.00
Reason 3 East Lindsey no longer paying the costs for Town Council elections, therefore a budget of £3,500.00 was included for an anticipated election during the year and therefore increasing the precept.	3,500.00
Reason 4 The introduction of the National living wage has meant an additional provision required to cover this increase in staff costs	3,994.00
Reason 5 The introduction of Auto-enrolment has meant a provision was required to cover the costs of potential additional pension contributions, and therefore additional staff costs.	1,918.00
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	65,510.00
(f) Unexplained amount £ of total variance at (d - e)	4,393.00

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Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	1.8%
Confirm unexplained amount is less than 15% of 2016 figure YES – satisfactorily explained NO – provide further explanations	YES

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Suggested layout for explanations of individual variances

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

Authority name and reference	Skegness Town Council – LIN324	
BOX NO	3	£
(b) Figure in 2017 column		49,211
(a) Figure in 2016 column		80,441
(d) Total variance: 2017 figure less 2016 figure: (b - a) A positive figure is an increase (+) a negative figure is a decrease (-)		-31,230

Reasons (as many as are applicable)	Amount £
Reason 1 East Lindsey District Council no longer pay the Local Council Support Grant, therefore a loss of income. Last year this equated to £26,098	26,098
Reason 2 Lincolnshire County Council have cut the funding for grass cutting the parish paths, so no income received for cutting the parish paths this year, £2,234 received last year	2,234
(e) TOTAL AMOUNT £ EXPLAINED (total of reasons above)	28,332
(f) Unexplained amount £ of total variance at (d - e)	2,898
Unexplained as % of 2016 figure (f / a *100) (must be below 15%)	3.6%
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		Skegness Town Council – LIN324
		£
A	Figure in Box 8 of 2017 column of the Annual Return	429,628
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	21,865
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)	9,379
D	TOTAL	417,142

	Figure in Box 7 of 2017 column of the Annual Return (must equal line D above)	417,142
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Creditors/receipts in advance list

Name	Invoice/receipt in advance reference	Date	£ amount
Travis Perkins	Creditors	31/03/2017	760.37
LALC	Creditors	31/03/2017	1,557.15
Jewsons	Creditors	21/03/2017	29.52
Opus	Creditors	28/03/2017	5.84
P & R Decorator Centre	Creditors	21/03/2017	4.58
Viking	Creditors	31/03/2017	30.66
East Lindsey District Council	Creditors	06/03/2017	5,997.69
Fuel Genie	Creditors	31/03/2017	117.02
Alan Woods	Creditors	31/03/2017	800.00
Lincolnshire County Council	Creditors	31/03/2017	3,610.99
Frank Shaw	Creditors	31/03/2017	8,100.00
E-ON	Creditors	31/03/2017	10.03
Daisy	Creditors	31/03/2017	26.18

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Sid Dennis & Sons Ltd	Creditors	31/03/2017	224.70
Anglian Water	Accruals	31/03/2017	140.64
Allotments Receipts in Advance	Various	31/03/2017	450.00
Total – agreed to B			21,865.37

Debtor list/prepayments list

Name	Debtor/prepayment reference	Date	£ amount
Skegness & District Funeral Services	Grave Purchases	31/03/2017	500.00
Skegness & District Funeral Services	Internment Fees	31/03/2017	300.00
Skegness & District Funeral Services	Grave Digging Fees	31/03/2017	660.00
VAT reclaim	VAT	31/03/2017	4,478.42
Zurich Municipal Insurance	Prepayments	31/03/2017	3,260.24
Konica Minolta	Prepayments	31/03/2017	18.84
Purple Zebra Products – Crystal Award	Closing Stock	31/03/2017	157.65
Postage Stamps	Closing Stock	31/03/2017	3.92
Total – agreed to C			9,379.07

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Schedule E

Analysis of earmarked reserves

Authority name and reference	Skegness Town Council – LIN324
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Purpose and nature of reserve	Held as short-term or long-term investment?*	Amount £
Savings towards the future provision of cemetery land		185,000
Provision for the Neighbourhood Development Plan		21,792
Savings towards future legal costs expected in Business Plan		10,500
Savings towards replacement of specialist play equipment in park		40,000
Savings towards ICT replacement		8,471
Savings towards public property assets		48,000
Provision for Civic Awards		2,900
Provision for business starter units		10,000
Provision for war memorial restoration		2,000
(a) TOTAL		328,663

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)	317,681
(c) Balance carried forward (Accounting Statements Box 7)	417,142
(d) Amount of balances less total earmarked reserves (c – a)	88,479
Ratio of balances less earmarked reserves to Precept/rates and levies (d / b)	0.3

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Reason if over 3 times or less than 0.1

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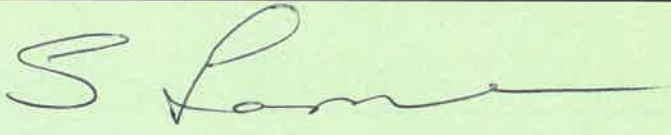
Schedule F1

Notification of the date for the commencement of public rights

Authority name and reference	Skegness Town Council – LIN324
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I confirm that the dates set for the period of exercise of public rights are as follows:

	Date
Announcement	Monday 5 th June 2017
Commencement	Tuesday 6 th June 2017
Ending on	Monday 17 th July 2017

Signed by Clerk/RFO	
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OR – send us a copy of your completed ‘Notice’ (Schedule F2 enclosed as public rights pack)

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Schedule G1

Explanation of 'No' on the Annual Governance Statement

Authority name and reference	Skegness Town Council – LIN324
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Assertion 1-9	Explanation for 'No' response and action to address weaknesses

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Schedule G2

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

Authority name and reference	Skegness Town Council – LIN324
Person carrying out the internal audit	MRS LINDA BLANKLEY

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'*
K.	Skegness Town Council is not a trustee.

* 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

