

Croxley Green Parish Council

Statements of Accounts

For the year ended 31 March 2017

Croxley Green Parish Council

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31 March 2017

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Croxley Green Parish Council

Council Information

31 March 2017

(Information current at 27th April 2017)

Chairman

Cllr C. Mitchell

Councillors

Cllr J. Hollands (Vice Chairman)

Cllr D. Bains
Cllr K. Baldwin
Cllr N. Cole
Cllr D. Edmunds
Cllr A. Gallagher
Cllr A. Hobbs
Cllr Ms J Kaur
Cllr Mrs Linhart
Cllr D. Montague
Cllr R. Ridley
Cllr M. Saxon
Cllr C. Vassiliou
Cllr D. Wallington
Cllr D. Wynne-Jones

Clerk to the Council/Responsible Finance Officer

Mr D. Allison

Auditors

BDO Stoy Hayward LLP
Arcadia House
Maritime Walk
Ocean Village
Southampton
SO14 3TL

Internal Auditors

Auditing Solutions Limited
Clackerbrook Farm
46 The Common
Bromham
Chippenham
Wiltshire
SN15 2JJ

Croxley Green Parish Council
Statement of Accounting Policies
31 March 2017

Auditors

The name and address of the External Auditors is provided for information only.

These Statements are not subject to audit and the External Auditors have no responsibility for them.

Accounting Convention

The accounts have been prepared in accordance with the Accounting Guidance Notes for Local Councils (the Guide) issued by The Chartered Institute of Public Finance and Accountancy (CIPFA) as applicable to a medium sized council.

These accounts have been prepared having regard to the fundamental accounting concepts of: Going Concern, Prudence, Accruals, Relevance, Consistency, Reliability, Comparability, Understandability and Materiality.

The accounts have been prepared under the historical cost convention.

Fixed Assets

All expenditure on the acquisition, creation or enhancement of fixed assets is reported in the notes to the accounts, provided that the fixed asset yields benefits to the authority and the services it provides for a period of more than one year. Fixed assets are valued on the basis recommended by CIPFA. The year end values are stated on the following basis:

land, operational properties and other operational assets are reported in notes to the accounts at historical cost
previous years are at then current insurance values (previously required)

Revenue Grants

Revenue grants are credited to income when conditions attached thereto have been fulfilled and/or equivalent expenditure has been incurred. Grants received in respect of which the conditions have not been fulfilled, or expenditure incurred, are carried forward as deferred revenue grants.

Debtors and Creditors

The council reviews the level of its commercial debtors on a regular basis and provisions are made, as required, where the likelihood of amounts proving ultimately collectable is in doubt.

Value Added Tax

Income and Expenditure excludes any amounts related to VAT, as all VAT suffered/collected is recoverable from or payable to HM Revenue and Customs. Any amounts not so recoverable are treated as a separate expense.

Leases

The council is not required by the Guide to incorporate Hire Purchase and/or Finance Lease obligations in its Balance Sheet. Details are shown at note 11

Reserves

The council maintains certain reserves to meet general and specific future expenditure. The purpose of the council's reserves is explained in note 12

Croxley Green Parish Council
Statement of Accounting Policies
31 March 2017

Interest Income

All interest receipts are credited initially to general funds.

Pensions

The pension costs that are charged against precept in the council's accounts, in respect of its employees, are equal to the contributions paid to the funded pension scheme for those employees.

These contributions are determined by the fund's actuary on a triennial basis and are set to meet 100% of the liabilities of the pension fund, in accordance with relevant government regulations.

The next actuarial valuation is due at 31st March 2019 and any change in contribution rates as a result of that valuation will take effect from 1st April 2020.

Croxley Green Parish Council
Income and Expenditure Account
31 March 2017

	Notes	2017 £	2016 £
INCOME			
Precept on Principal Authority		284,021	273,174
Council Tax Support Grant		4,277	8,428
Capital Receipts		4,104	-
Interest and Investment Income	1	14	9
Miscellaneous		4,175	1,965
Advertising and Other Income		-	152
Grants and Donations		1,000	-
Chairmans Charity		1,707	3,682
		299,298	287,410
 EXPENDITURE			
Establishment/General Administration		93,753	102,616
Election Expenses		-	(5,810)
S137 Expenditure	3	2,663	807
Capital Expenditure	8	4,274	-
Operational Expenditure:			
Groundwork		58,522	53,695
Police Community Support Officers		28,500	28,500
Environment and Amenities		38,042	37,785
Community Centres		8,988	8,425
Civic & Democratic		8,999	8,036
Community Bus		6,370	6,760
Chairmans Charity		1,584	3,297
		251,695	244,111
 General Fund			
Balance at 01 April 2016		127,425	113,825
Add: Total Income		299,298	287,410
		426,723	401,235
Deduct: Total Expenditure		251,695	244,111
		175,028	157,124
Transfer (to) Earmarked Reserves	12	(19,508)	(29,699)
General Reserve Balance at 31 March 2017		155,520	127,425

The notes on pages 8 to 11 form part of these accounts.

Croxley Green Parish Council

Balance Sheet

31 March 2017

	Notes	2017 £	2017 £	2016 £
Current Assets				
Debtors and prepayments	9	6,709		5,879
Cash at bank and in hand		<u>401,191</u>		<u>305,979</u>
		407,900		311,858
Current Liabilities				
Creditors and income in advance	10	<u>(54,740)</u>		<u>(6,301)</u>
Net Current Assets			<u>353,160</u>	<u>305,557</u>
Total Assets Less Current Liabilities			<u>353,160</u>	<u>305,557</u>
Total Assets Less Liabilities			<u><u>353,160</u></u>	<u><u>305,557</u></u>
Capital and Reserves				
Earmarked Reserves	12		197,640	178,132
General Reserve			<u>155,520</u>	<u>127,425</u>
			<u><u>353,160</u></u>	<u><u>305,557</u></u>

Signed:
Cllr C. Mitchell
Chairman

.....
Mr D. Allison
Responsible Financial Officer

Date:

.....

The notes on pages 8 to 11 form part of these accounts.

Croxley Green Parish Council

Notes to the Accounts

31 March 2017

1 Interest and Investment Income

	2017	2016
	£	£
Interest Income - General Funds	14	9
	<u>14</u>	<u>9</u>

2 Agency Work

During the year the Council undertook no agency work on behalf of other authorities.

During the year the Council commissioned no agency work to be performed by other authorities.

3 S.137 Expenditure

Section 137 of the Local Government Act 1972 (as amended) enabled the council to spend up to the product of £7.42 (year ended 31 March 2016 - £7.36) per head on the electoral roll in any one year for the benefit of people in its area on activities or projects not specifically authorised by other powers.

	2017	2016
	£	£
The total amount of available for this purpose was	<u>76,352</u>	<u>76,205</u>

Expenditure was incurred for the following purposes:

Grants - Permitted & Section 137	<u>2,663</u>	<u>807</u>
	<u>2,663</u>	<u>807</u>

4 Publicity

Section 5 of the Local Government Act 1986 requires the council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2017	2016
	£	£
Recruitment Advertising	1,938	1,259
Parish Pump Newsletter	<u>1,620</u>	<u>318</u>
	<u>3,558</u>	<u>1,577</u>

5 Tenancies

During the year the following tenancies were held:

Council as landlord

Tenant	Property	Rent p.a. £	Repairing / Non-Repairing
NONE			

Council as tenant

Landlord	Property	Rent p.a. £	Repairing / Non-Repairing
TRDC	Council Offices	100	Repairing

Croxley Green Parish Council

Notes to the Accounts

31 March 2017

6 Pensions

For the year of account the council's contributions equal 24.80% of employees' pensionable pay. These contributions will decrease to 23.80%.

7 Fixed Assets

	2017	2016
	£	£
	Value	Value
At 31 March the following assets were held:		
<u>Freehold Land and Buildings</u>		
Main Office	48,539	48,539
Depot	68,675	68,675
	<u>117,214</u>	<u>117,214</u>
<u>Vehicles and Equipment</u>		
Office Furniture	8,783	8,783
Office Equipment	12,592	12,567
Vehicles	74,041	74,041
Tools & Equipment	22,273	22,273
Defibrillators (3)	3,585	-
	<u>121,274</u>	<u>117,664</u>
<u>Infrastructure Assets</u>		
Bus Shelters	7,144	7,144
Benches and Picnic Tables	5,231	5,231
Dog Litter and Salt Bins	8,055	8,055
Signs and Noticeboards	4,415	4,415
Flagpole	1,046	1,046
Gates and Fences	3,492	3,492
Flower Troughs and Planters	1,320	1,320
Play area	15,000	15,000
	<u>45,703</u>	<u>45,703</u>
<u>Community Assets</u>		
	-	-
	<u>284,191</u>	<u>280,581</u>

The basis of valuation of the above assets is set out in the Statement of Accounting Policies.

Croxley Green Parish Council

Notes to the Accounts

31 March 2017

8 Fixed Assets - Additions and Disposals

	2017	2016
	£	£
	Cost	Cost
During the year the following assets were purchased:		
Operational Land and Buildings	-	-
Vehicles and Equipment	4,210	-
Infrastructure Assets	-	-
Community Assets	-	-
Other Assets	-	-
	<u>4,210</u>	<u>-</u>

No assets were disposed of during the year.

9 Debtors

	2017	2016
	£	£
VAT Recoverable	6,704	5,875
Accrued Interest Income	5	4
	<u>6,709</u>	<u>5,879</u>

10 Creditors and Accrued Expenses

	2017	2016
	£	£
Trade Creditors	44,897	-
Accruals	9,843	6,301
	<u>54,740</u>	<u>6,301</u>

11 Hire Purchase and Lease Obligations

At 31 March the following hire purchase agreement(s) and lease(s) were in operation:

Hire/Lessor	Purpose	Annual Lease/Hire Payable	Year of Expiry
		£	
Canon UK Ltd	Photocopier Lease	542	2022

Croxley Green Parish Council

Notes to the Accounts

31 March 2017

12 Earmarked Reserves

	Balance at 01/04/2016	Contribution to reserve	Contribution from reserve	Balance at 31/03/2017
	£	£	£	£
Capital Projects Reserves	60,320	4,104	-	64,424
Asset Renewal Reserves	82,628	7,000	-	89,628
Other Earmarked Reserves	35,184	8,404	-	43,588
Total Earmarked Reserves	178,132	19,508	-	197,640

The Capital Projects Reserves are credited with amounts set aside from revenue to part finance specific projects which are part of the council's capital programme.

The Other Earmarked Reserves are credited with amounts set aside from revenue to fund specific known commitments of the council.

The Other Earmarked Reserves at 31 March 2017 are set out in detail at Appendix A.

13 Capital Commitments

The council had no other capital commitments at 31 March 2017 not otherwise provided for in these accounts.

14 Contingent Liabilities

The council is not aware of any contingent liabilities at the date of these accounts.

Croxley Green Parish CouncilNotes to the Accounts31st March 2017Schedule of Earmarked Reserves

	<u>Balance at</u> <u>01/04/2016</u>	<u>Contribution</u> <u>to reserve</u>	<u>Contribution</u> <u>from reserve</u>	<u>Balance at</u> <u>31/03/2017</u>
	£	£	£	£
<u>Capital Projects Reserves</u>				
Capital Fund	45,320			45,320
Depot Extension Fund	3,000			3,000
Development of Play Areas	12,000			12,000
Community Infrastructure Levy Fund		4,104		4,104
Total	<u>60,320</u>	<u>4,104</u>	<u>0</u>	<u>64,424</u>
<u>Asset Replacement Reserves</u>				
Vehicle Replacement Fund	44,248	4,000		48,248
Equipment Replacement Fund	38,380	3,000		41,380
	<u>82,628</u>	<u>7,000</u>	<u>0</u>	<u>89,628</u>
<u>Other Earmarked Reserves</u>				
Multi Sports Court	18,339	1,000		19,339
Village Plan Development	146	1,654		1,800
Elections	10,810	5,000		15,810
Stones Orchard Fund	3,429			3,429
Local Travel Map	1,000			1,000
Commemerative Tree Plaques	1,460			1,460
Defibrillator Maintenance		250		250
Fly Tipping		500		500
	<u>35,184</u>	<u>8,404</u>	<u>0</u>	<u>43,588</u>
TOTAL EARMARKED RESERVES	<u>178,132</u>	<u>19,508</u>	<u>0</u>	<u>197,640</u>

Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of
smaller authority here:

CROXLEY GREEN PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed		'Yes' means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			✓
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

and recorded as minute reference:

Signed by Chair at meeting where approval is given:

Clerk:

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

CROXLEY GREEN PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	262,257	305,557	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	273,174	284,021	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	14,236	15,277	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	-113,908	-109,426	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	-130,202	-142,269	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	305,557	353,160	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	305,979	401,191	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	280,581	284,191	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
		✓	

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE

Date

DATE

I confirm that these accounting statements were approved by this smaller authority on:

DATE

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

CROXLEY GREEN PARISH COUNCIL

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/do not certify* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

External auditor name

Date

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

CROXLEY GREEN PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.			
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic and year-end bank account reconciliations were properly carried out.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			

K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
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For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

PRINT NAME

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/M/YYYY

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	✓
	All additional information requested, including the dates set for the period for the exercise of public rights , has been provided for the external auditor?	✓
Section 1	For any statement to which the response is 'no', an explanation is provided?	✓
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	✓
	An explanation of significant variations from last year to this year is provided?	✓
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	✓
	An explanation of any difference between Box 7 and Box 8 is provided?	✓
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	✓
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	✓

*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.