

WALTON-IN-GORDANO PARISH COUNCIL INCOME & EXPENDITURE: 1st April 2012 - 31st March 2013 (Precept £2485)

DATE	ITEM	CH	FOR	BANK (run via deposit account)			NOTES	EXPENSE ANALYSIS					TOTALS	
				IN	OUT	BALANCE		Stmnt	Clerk	Hall	Public	Clk/Clr		Purch
01 Apr	Funds Bought Forward					2,343.74				Hire	Light	Exp	ases	
	Less standing bal on Treasurer's a/c					150.00								0.00
	OPERATING BAL B/F					2,193.74								0.00
06 Apr	WalG Social Club	630	Marquees		500.00	1,693.74	33/34							500.00
17 Apr	Southern Electric	DD	Public Light		4.04	1,689.70	32/33				4.04			4.04
12 Apr	North Somerset Council	BACS	½ precept	1242.50		2,932.20	1							0.00
12 Apr	Bank Interest			0.10		2,932.30	32/33							0.00
16 Apr	D Hill net pay & expenses	SO			130.20	2,802.10	32/33	AGREES ST 32/33	104.00			26.20		130.20
14 May	Village Hall	631	Hall Hire		15.00	2,787.10	34/35			15.00				15.00
	Broker Network (Came & Co ins)	632	Insurance		265.00	2,522.10	33/34						265.00	265.00
ADJUST	A Hollingsworth - £28.00	633	PRIOR YEAR			2,522.10	34/35	£28 RE LOST CH629 - booked in prior year					0.00	
15 May	D Hill net pay & expenses	SO			130.20	2,391.90	33/34		104.00			26.20		130.20
16 May	Southern Electric	DD	Public Light		3.89	2,388.01	33/34				3.89			3.89
09 May	Bank Interest			0.13		2,388.14	33/34	AGREES ST 33/34						0.00
11 Jun	CPRE	634	Annual Sub		29.00	2,359.14	34/35						29.00	29.00
	HMRC	635	PAYE		78.00	2,281.14	34/35		78.00					78.00
	Village Hall	636	Hall Hire		9.00	2,272.14	35/36			9.00				9.00
	D Hill net pay & expenses	SO			130.20	2,141.94	34/35		104.00			26.20		130.20
	Southern Electric	DD			4.04	2,137.90	34/35				4.04			4.04
	Bank Interest			0.12		2,138.02	34/35	AGREES ST 34/35						0.00
09 Jul	Village Hall - no mtg but hall used	637	Hall Hire		6.00	2,132.02	36/37	NO MEETING		6.00				6.00
	D Hill net pay & expenses	SO			130.20	2,001.82	35/36		104.00			26.20		130.20
	Bank Interest			0.08		2,001.90	35/36							0.00
	Southern Electric	DD	Public Light		4.04	1,997.86	35/36	AGREES ST 35/36			4.04			4.04
15 Aug	D Hill net pay & expenses	SO			130.20	1,867.66	36/37		104.00			26.20		130.20
09 Aug	Bank Interest			0.09		1,867.75	36/37							0.00
16 Aug	Southern Electric	DD			3.89	1,863.86	36/37	AGREES ST 36/37			3.89			3.89
10 Sep 20	Mazars	638	Audit		60.00	1,803.86	37/38						60.00	60.00
	D Hill net pay & expenses	SO			130.20	1,673.66	37/38		104.00			26.20		130.20
	HMRC	639	PAYE		78.00	1,595.66	37/38		78.00					78.00
	Village Hall	640	Hall Hire		12.00	1,583.66	38/39			12.00				12.00
	Bank Interest			0.08		1,583.74	37/38							0.00
	Southern Electric	DD	Public Light		4.17	1,579.57	37/38	NSC contract ends			4.17			4.17
	North Somerset Council	BACS	½ precept	1242.50		2,822.07	37/38	AGREES ST 37/38						0.00
08 Oct	D Hill net pay & expenses	SO			130.20	2,691.87	38/39		104.00			26.20		130.20
	Bank Interest			0.11		2,691.98	38/39							0.00
	Southern Electric	DD	Public Light		3.74	2,688.24	38/39	AGREES ST 38/39			3.74			3.74
	Village Hall	641	Hall Hire		12.00	2,676.24	39/40			12.00				12.00
12 Nov	A Hollingsworth	642	Information Sht		45.00	2,631.24	39/40						45.00	45.00
	D Hill net pay & expenses	SO			130.20	2,501.04	39/40		104.00			26.20		130.20

	Bank Interest	DD		0.12		2,501.16	39/40										0.00
	Southern Electric	DD	Public Light		4.08	2,497.08	39/40	AGREES ST 39/40			4.08						4.08
	Village Hall	643	Hall Hire		6.00	2,491.08	40/41			6.00							6.00
10 Dec	D Hill net pay & expenses				130.20	2,360.88	40/41		104.00			26.20					130.20
	HMRC	644	PAYE		78.00	2,282.88	40/41		78.00								78.00
	Bank Interest			0.11		2,282.99	40/41										0.00
	Southern Electric	DD	Public Light		4.08	2,278.91	40/41				4.08						4.08
	Village Hall	645	Hall Hire		9.00	2,269.91	40/41	AGREES ST 40/41		9.00							9.00
14 Jan	D Hill net pay & expenses	SO			130.20	2,139.71	41/42		104.00			26.20					130.20
	Bank Interest			0.09		2,139.80	41/42										0.00
	Southern Electric	DD	Public Light		3.93	2,135.87	41/42	AGREES ST 41/42				3.93					3.93
	Village Hall	646	Hall Hire		9.00	2,126.87	42/43			9.00							9.00
11 Feb	D Hill net pay & expenses	SO			130.20	1,996.67	42/43		104.00			26.20					130.20
	Bank Interest			0.10		1,996.77	42/43										0.00
	Southern Electric	DD			3.93	1,992.84	42/43	AGREES ST 42/43				3.93					3.93
	A Hollingsworth	647			48.00	1,944.84	43/44								48.00		48.00
	Village Hall	648			6.00	1,938.84	43/44			6.00							6.00
11 Mar	D Hill net pay & expenses	SO			130.20	1,808.64	43/44		104.00			26.20					130.20
	Bank Interest			0.08		1,808.72	43/44										0.00
	Southern Electric	DD			3.79	1,804.93	43/44					3.79					3.79
	HMRC	649			78.00	1,726.93	43/44		78.00								78.00
	Village Hall	650			6.00	1,720.93	44/45			6.00							6.00
						1,720.93											0.00
						1,720.93											0.00
						1,720.93											0.00
	INCOME & EXPENDITURE		BAL TO SPEND			1,720.93											0.00
	TOTALS >>>			2486.21	2959.02												
	Add standing bal on Tr a/c					150.00		Total Expenses	1,560.00	90.00	47.62	314.40	947.00	2,959.02			
	TOTAL FUNDS TO C/F					1,870.93			Clerk	Hall	Public	Clrk/Cllr	Purch				
	LESS CARRY FORWARD PROVISION					150.00				Hire	Light	Exp	ases				
	BALANCE TO DEDUCT FROM BUDGET					170.93		Budget 2012-13	1,560.00	110.00	100.00	350.00	1,150.00	3,270.00			
	INCOME:		Budget 2012-13	3029.00				Est 2012-13	1560.00	105.00	49.00	315.00	950.00	2,979.00			
	Precept £2485.00		LESS	370.93				Actual 2011-12	1,495.00	93.00	47.71	315.40	1,117.44	3,068.55			
	Other Income		PRECEPT 2012-13	2558.07 rounded		2,485.00		Budget 2013-14	1584.00	105.00	50.00	315.00	975.00	3029.00			
	Bank Interest							(approved)									
	PURCHASES BUDGET		2012-13 Budget	Actual		2011-12	2013-14										
	Audit		100.00	60.00		60.00	25										
	Insurance		270.00	265.00		265.00	290										
	Subscriptions		40.00	29.00		29.00	55										
	Donations		500.00	500.00		500.00	500										
	Information Sheet		140.00	93.00		84.00	105	2013-14 Precept									2552.00
	Contingency		100.00			80.00	0	NSC Grant									123.56
	TOTAL PURCHASES BUDGET		1150.00	947.00		1018.00	975	Total 2013-14 Precept									2675.56

WALTON-IN-GORDANO PARISH COUNCIL

BANK RECONCILIATION – page 1

BEING THE INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2012 - 31ST MARCH 2013

	2012-13	2011-12		2012-13	2011-12
INCOME & EXPENDITURE SUMMARY			EXPENDITURE		
Precept	2485.00	3100.00			
Other Income	0.00	31.33			
Interest	1.21	1.30	Clerk's Fee	1560.00	1495.00
TOTAL INCOME		2486.21	Hall Hire	90.00	93.00
Add Funds Bought Forward	2343.74	2179.66	Public Light	47.62	47.71
Deduct Clerk's Fees for Year	-1560.00	-1495.00	Insurance	265.00	265.00
Deduct Other Expenses Paid Out	-1399.02	-1473.55	Councillors'/ Clerk's Expenses	314.40	315.40
		-615.28	Subscriptions	29.00	29.00
			Donations	500.00	500.00
FUNDS CARRIED FORWARD TO NEXT YEAR		1870.93	Information Sheet	93.00	84.00
			Purchases	0.00	79.44
			Audit	60.00	60.00
				2959.02	2968.55
BANK RECONCILIATION					
Deposit Account Balance @ 31st March	1720.93	2302.54			
Current Account Balance @ 31st March	150.00	150.00			
Balances per Bank Statements @ 31st March		1870.93		2452.54	
Less Un-presented Cheques @ 31st March		0			
		-6.00			
		-28.00			
		-74.80		-108.80	
NET BALANCES @ 31st MARCH CARRIED FORWARD		1870.93		2343.74	

Approved by the Parish Council

Signed
(Chairman)

Signed
(Clerk)

Date

This Council is NOT VAT registered
2 notice boards & 1 Street Light written down at purchase – nominal asset value = £3
This Council handles no cash transactions & there is no cash book

WALTON-IN-GORDANO PARISH COUNCIL

BANK RECONCILIATION – page 2

INCOME & EXPENDITURE SUMMARY FROM 1ST APRIL 2012 - 31ST MARCH 2013

P&L & BS per Grant Thornton Appendix 2 & 3

ANALYSIS OF DIFFERENCES BETWEEN 2011-12 & 2012-13

	2012-13	2011-12	Differences	Notes
INCOME				
Precept	2485.00	3100.00	-615.00	2011-12 was an election year - precept included election cost. There was no election, so 2012-13 precept was correspondingly reduced.
Bank Interest	1.21	1.30	-0.09	
Other Income	0.00	31.33	-31.33	2011-12 - refund of parish balance from closed Local Area Team account
EXPENDITURE				
Clerk's Fee	1560.00	1495.00	65.00	
Other Expenses				
Hall Hire	90.00	93.00	-3.00	
Public Light	47.62	47.71	-0.09	
Insurance	265.00	265.00	0.00	
Councillors'/Clerk's Expenses	314.40	315.40	-1.00	
Subscriptions	29.00	29.00	0.00	
Donations	500.00	500.00	0.00	
Information Sheet	93.00	84.00	9.00	
Purchases		79.44	-79.44	2011-12 Election Administration costs to North Somerset Council
Audit	60.00	60.00	0.00	
Excluding Clerk's Fee	1399.02	1473.55	-74.53	
<i>Including Clerk's Fee</i>	<i>2959.02</i>	<i>2968.55</i>		
BALANCE SHEET				
Fixed & Long Term Assets	3	3	0.00	2 notice boards + 1 street light

Local Councils in England

Annual return for the year ended

31 March 2013

Local councils in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their activities at the end of each financial year. In this annual return the term 'local council' includes a Parish Meeting, a Parish Council and a Town Council.

The annual return on pages 2 to 5 is made up of four sections:

- **Sections 1 and 2** are completed by the person nominated by the local council.
- **Section 3** is completed by the external auditor appointed by the Audit Commission.
- **Section 4** is completed by the local council's internal audit provider.

Each council must approve this annual return no later than 30 June 2013.

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 sections highlighted in green. Do **not** leave any green box blank. Incomplete or incorrect returns require additional external audit work and may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2013, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your external auditor will identify and ask for any additional documents needed for audit. Therefore, unless requested, do **not** send any original financial records to the external auditor.

Audited and certified annual returns will be returned to the local council for publication or public display of sections 1, 2 and 3. You must publish or display the audited annual return by 30 September 2013.

It should not be necessary for you to contact the external auditor or the Audit Commission directly for guidance.

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

Section 1 – Accounting statements 2012/13 for

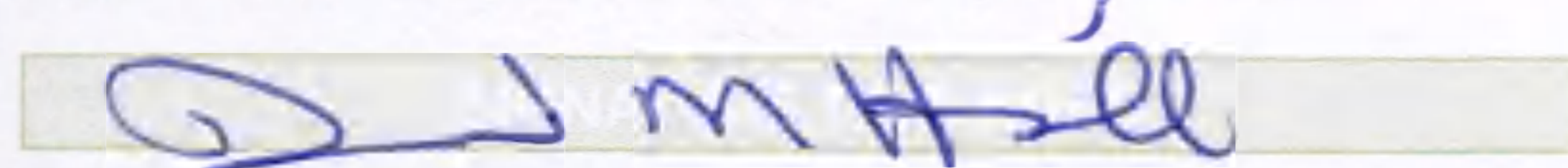
Walton-in-Gordano Parish Council ENTER REPORTING BODY NAME HERE

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance							
	31 March 2012 £	31 March 2013 £								
1 Balances brought forward	2179	2344	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 (+) Annual	3100	2485	Total amount of precept received or receivable in the year.							
3 (+) Total other	33	1	Total income or receipts as recorded in the cashbook less the received (line 2). Include any grants received here.							
4 (-) Staff costs	1495	1560	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and 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 council's borrowings (if any).							
6 (-) All other	1474	1399	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	2343	1871	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)							
8 Total cash and short term investments	2343	1871	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 other long term investments and assets	3	3	The Asset and Investment Register value of all fixed assets, other long term assets owned by the council as at 31 March							
10 Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).							
11 (if Applicable) Trust funds (including charitable) disclosure note	<table border="1"> <tr> <td>YES</td> <td>NO</td> <td>YES</td> <td>NO</td> </tr> <tr> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> <td><input type="radio"/></td> <td><input checked="" type="radio"/></td> </tr> </table>	YES	NO	YES	NO	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	(if applicable) The council acts as sole trustee for and is responsible for managing trust funds or assets. (Readers should note that the figures in the accounting statements above do not include any trust transactions.)
YES	NO	YES	NO							
<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>							

I certify that for the year ended 31 March 2013 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date 13/5/13

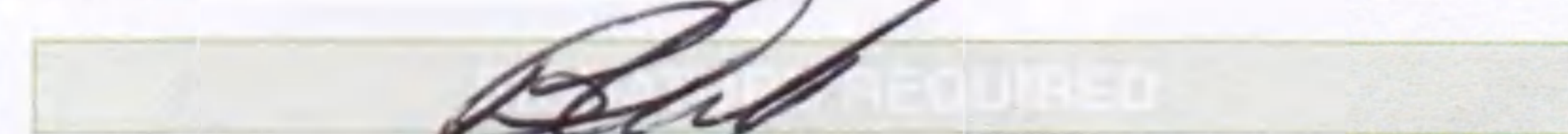
I confirm that these accounting statements were approved by the council on this date:

13/05/2013

and recorded as minute reference:

3614 REFERENCE

Signed by Chair of the meeting approving these accounting statements.



Date 13/05/2013

Section 2 – Annual governance statement 2012/13

We acknowledge as the members of:

Walton-in-Gordano Parish Council ENTER LOCAL COUNCIL NAME HERE

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 2013, that:

	Agreed –		'Yes' means that the council:	
	Yes	No*		
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	<input checked="" type="radio"/>	<input type="radio"/>	prepared its accounting statements in the way prescribed by law.	
2 We maintained an adequate system of internal control, measures to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="radio"/>	<input type="radio"/>	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 codes of practice that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	<input checked="" type="radio"/>	<input type="radio"/>	has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done 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.	<input checked="" type="radio"/>	<input type="radio"/>	during the year has given all persons interested the opportunity to inspect and ask questions about the council's accounts.	
5 We carried out an assessment of the risks facing the council and took appropriate steps to manage those including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input type="radio"/>	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 council accounting records and control systems.	<input checked="" type="radio"/>	<input type="radio"/>	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 the council.	
7 We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="radio"/>	<input type="radio"/>	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 the council and, where appropriate have included them in the statements .	<input checked="" type="radio"/>	<input type="radio"/>	disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.	
9 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	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 the council and recorded as minute reference

3614
dated **13/5/2013**

Signed by:

Chair **[Signature]**

dated **13/5/2013**

Signed by:

Clerk **[Signature]**

dated **13/5/2013**

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

Section 3 – External auditor certificate and opinion 2012/13

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2013 of

Walton-in-Gordano Parish Council ENTER LOCAL COUNCIL NAME HERE

Respective responsibilities of the council and the auditor

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

- summarises the accounting records for the year ended 31 March 2013; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

External auditor report

~~(Except for the matters reported below)*~~ on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation 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 council:

(continue on a separate sheet if required)

External auditor signature Grant Thornton UK LLP

External auditor name **Grant Thornton UK LLP** Date 20 June 2013

Note: The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled *Statement of Responsibilities of Auditors and of Audited Small Bodies*.

Section 4 – Annual internal audit report 2012/13 to

Walton-in-Gordano Parish Council

ENTER LOCAL COUNCIL NAME HERE

The council'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 2013.

Internal audit has been carried out in accordance with the council'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 the council.

Internal control objective			
	Yes	No*	Not covered**
A Appropriate books of account have been kept properly throughout the year.	/		
B The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	/		
C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	/		
D The annual precept 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.			NO CASH TRANSACTIONS
G Salaries to employees and allowances to members were paid in accordance with council 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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	/		
K Trust funds (including charitable) The council met its responsibilities as a trustee.	Yes	No	Not applicable
	/		

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit ROY GEORGE BETTS

Signature of person who carried out the internal audit R. Betts Date 29-4-13

***Note:** 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 2012/13 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 audit. Both NALC and SLCC 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 green boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are drawn to the attention of and approved by the council, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 Use the checklist provided below. Use a second pair of eyes, perhaps a council member or the Chair, to review your annual return for completeness before sending it to the external auditor.
- 4 Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change of Clerk, Responsible Finance Officer or Chair.
- 5 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 council 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 1). **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**.
- 6 **Explain fully** significant variances in the accounting statements on page 2. 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 complete analysis to support your explanation. There are a number of examples provided in the *Practitioners' Guide** to assist you.
- 7 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.
- 8 Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2012) equals the balance brought forward in the current year (Box 1 of 2013).
- 9 **Do not complete section 3.** The external auditor will complete it at the conclusion of the audit.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All green boxes have been completed?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Council approval confirmed by signature of Chair of meeting approving accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2013 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 council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All green boxes completed by internal audit and explanations provided?	

***Note: Governance and Accountability for Local Councils in England – A Practitioners' Guide is available from your local NALC and SLCC representatives or from www.nalc.gov.uk or www.slcc.co.uk**