

APPENDIX 3

Timetable

Annual review for the year ended 31 March 2017

Berwick-upon-Tweed Town Council

Activity	Date Arranged
Internal audit	23 May
Date of meeting to approve Section 1	19 June
Date of meeting to approve Section 2 (Note: This can be the same meeting as the above but Section 1 must be approved before Section 2)	19 June
Date the notice, approved section 1 and approved section 2 published	28 June
Exercise of public rights commences the next working day after the above items are published	29 June
Exercise of public rights ends on (Note this period is for 30 working days and excludes bank holidays and weekends)	09 August
Send annual return	
Annual return and supporting info to be at BDO LLP by the submission date of	24 July 2017

Other key dates

Approval of accounts to take place after the approval of Section 1 the Annual Governance Statement and as soon as practically possible or in any event no later than (as specified by the Accounts and Audit Regulations)	2 July 2017
Publication of annual return as soon as possible after completion of annual review or in any event no later than (as specified by the Accounts and Audit Regulations)	30 September 2017

APPENDIX 4

Q1	Explanation of quantified significant variances is included, for boxes 3 to 6, 9 & 10 in Section 1, where the percentage change is greater than $\pm 10\%$ and if the increase or decrease is greater than £100. Both criteria must apply for the variance to be significant (example available on the extranet or on request)	(✓) <input checked="" type="checkbox"/>
Q2	Bank reconciliation which verifies box 8 for this year is included (example available on the extranet or on request)	(✓) <input checked="" type="checkbox"/>
Q3	If accounting on income and expenditure and there is a difference between boxes 7 and 8 a reconciliation and an explanation of significant debtors and creditors (over 10% of precept) is included (example available on the extranet or on request)	(✓) Yes <input checked="" type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q4	Completed IRQ and all requested evidence is included (if required)	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q5	If there are 'No' answers in Section 1, an explanation has been included	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q6	If there are 'No' / 'N/a' / 'Not covered' answers in Section 4, an explanation has been included	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q7	If box 10 includes other loans other than the loan from the PWLB, supporting documentation to verify this figure is included	(✓) Yes <input type="checkbox"/> (✓) N/a <input checked="" type="checkbox"/>
Q8	If last year's figures have changed due to a change in accounting basis or alternative reason, 'RESTATED' has been written at the top of last year's column and a reconciliation has been provided (NB both years' figures should be stated on the same basis)	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q9	If gratuities have been paid a supporting statement is included (example available on the extranet or on request)	(✓) Yes <input type="checkbox"/> (✓) N/a <input checked="" type="checkbox"/>
Q10	If the council / meeting / is sole trustee to any registered charity(ies), details of the full name and charity number is included	(✓) Yes <input type="checkbox"/> (✓) N/a <input checked="" type="checkbox"/>
Q11	Do the figures for last year on this form agree to the audited figures on last year's form?	(✓) <input type="checkbox"/>
Q12	Does box 7 last year agree to box 1 this year?	(✓) <input type="checkbox"/>
Q13	Do boxes 1 to 6 calculate to equal box 7?	(✓) <input type="checkbox"/>
Q14	All fixed assets including community assets and long term investments have been recorded in box 9 at cost and the movement represents any additions/disposals at deemed cost	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q15	If this is the third consecutive instance income/expenditure is greater than £200,000 you have prepared your accounts on an income and expenditure basis	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>
Q16	Clerk and Chairman have signed Section 1 Minute reference and date of the meeting Section 1 was approved, have been recorded on the form	(✓) <input type="checkbox"/>
Q17	RFO and Chairman have signed and RFO has dated Section 2 Minute reference and date of the meeting Section 2 was approved, have been recorded on the form	(✓) <input type="checkbox"/>
Q18	If we raised a qualified issue last year, evidence that the matter of non-compliance was discussed at a meeting and a copy of the action taken to rectify the reported issue[s] is included.	(✓) Yes <input type="checkbox"/> (✓) N/a <input type="checkbox"/>