



**City of Durham
Charter Trustees for the City of Durham**

Ref: JM

9 June 2015

To: The Mayor and Members of the
CHARTER TRUSTEES FOR THE CITY OF DURHAM
(Councillors J Blakey, B Moir, J Armstrong, D Bell,
A Bonner, J Chaplow, P Conway, K Corrigan, N Foster,
D Freeman, O Gunn, D Hall, G Holland, A Hopgood,
B Kellett, N Martin, M Nicholls, R Ormerod, M Plews,
J Robinson, M Simmons, D Stoker, P Taylor, J Turnbull,
M Wilkes and M Williams).

Dear Sir/Madam

A Meeting of the **CHARTER TRUSTEES FOR THE CITY OF DURHAM** will be held in
Committee Room 1B, County Hall, Durham, on Wednesday 17 June 2015 at 1.00 pm.

BUSINESS

1. Apologies for Absence
2. Minutes of the meeting held on 27 May 2015 (Pages 1 - 4)
3. Declarations of interest, if any
4. Revenue Outturn for the year ended 31 March 2015 - Report of the Treasurer (Pages 5 - 8)
5. Annual Return for the year ended 31 March 2015 - Report of the Treasurer (Pages 9 - 18)
6. Role of Past Mayors - Councillor G Holland
7. Any other business

Yours faithfully
Clerk

County Hall, Durham, DH1 5UL
Tel: 03000 267202
Web Site: www.durham.gov.uk

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CHARTER TRUSTEES FOR THE CITY OF DURHAM

At the **Annual Meeting** of the **Charter Trustees for the City of Durham** held in the Main Hall, Town Hall, Durham, on Wednesday 27 May 2015 at 12.00 pm

Present: The Right Worshipful the Mayor of Durham, Councillor J Robinson (in the Chair) and Councillors J Armstrong, D Bell, J Blakey, J Chaplow, P Conway, K Corrigan, N Foster, O Gunn, G Holland, B Kellett, B Moir, M Nicholls and M Williams

The Mayor welcomed guests to the Annual Meeting of the Charter Trustees for the City of Durham. He advised that item 17, Presentation of Mayoral Service Medals would follow on from Item 14 on the agenda.

1 Prayers

Prayers were said by Canon David Kennedy, Vice-Dean of Durham.

The Mayor formally reported the death of Mr Bryan Petre, former Macebearer and Honorary Member of the Mayor's Bodyguard and the recently appointed Vice-Chairman of Durham County Council, Councillor Robin Todd. Trustees stood for a moments silence as a mark of respect.

2 Apologies for Absence

Apologies for absence were received from Councillors Freeman, Hopgood, Martin and Turnbull.

3 Recording of Proceedings

Charter Trustees consented to the taking of photographs during the meeting.

4 Election of Mayor

The Mayor asked for nominations for the election of Mayor.

Councillor M Williams moved and Councillor N Foster seconded that Councillor Jan Blakey, be appointed Mayor of the City of Durham for the ensuing Municipal Year.

Resolved:

That Councillor Jan Blakey be duly appointed as Mayor of the City of Durham for the ensuing Municipal Year 2015/16.

5 Appointment of Deputy Mayor

The Mayor asked for nominations for the election of Deputy Mayor.

Councillor P Conway moved and Councillor J Blakey seconded that Councillor Bill Moir, be appointed Deputy Mayor of the City of Durham for the ensuing Municipal Year.

Resolved:

That Councillor Bill Moir be duly appointed as Deputy Mayor for the City of Durham for the ensuing Municipal Year 2015/16.

The meeting adjourned for 5 minutes in order for the newly elected Mayor and Deputy Mayor to receive chains of office and be robed.

6 The newly elected Mayor to receive the Seal and make the Declaration of Acceptance of Office of Mayor

Councillor Jan Blakey received the Seal and delivered the Declaration of Acceptance of Office as Mayor of the City of Durham.

7 Mayor's Acceptance Speech

The Mayor thanked Councillor Robinson, his wife Maxine Robinson, Charter Trustees, her husband, Alan and the people of Coxhoe for their support and conveyed what an honour and a privilege it was to be elected to the Office of Mayor for the City of Durham for the ensuing year.

She looked forward to the forthcoming year and would undertake the duties required to enhance the links between the City, Cathedral, University and would maintain the long standing links with the organisations within the City.

8 Mayor to call on retiring Mayor/Consort to receive the Past Mayor/Consort Jewels

The Mayor presented Councillor Robinson and Mrs Robinson the past Mayor and Mayoress Jewels as souvenirs to commemorate their year of office.

9 Vote of thanks to Retiring Mayor and Deputy Mayor

Councillor J Armstrong thanked the Retiring Mayor, Mayoress, Deputy Mayor and Consort for fulfilling their commitment to their roles and for being outstanding ambassadors for the City of Durham.

10 Address by the Retiring Mayor and Deputy Mayor

The retiring Mayor and Deputy Mayor thanked the Lord Lieutenant, Past Mayors and Mayoresses, Trustees, Alderman, Parish Council's, Vice Dean, Officers, Town Hall Staff and the Chauffeur for all their support during their year in office.

Councillor Robinson recalled a year filled with many highlights including attending sports days, dinners, art exhibitions, photography exhibitions, concerts, theatre, university colleges all highlighting the talents of the city.

He thanked his chosen charity, Finchale College, for their services to the City and all the businesses that bring so much to the City's economy and wished the new Mayor and Deputy Mayor a wonderful year ahead.

11 Minutes

Minutes of the meeting held on 1 April 2015 were confirmed as a correct record and signed by the Mayor.

12 Declarations of interest

There were no declarations of interest.

13 Mayor's Announcements

The Mayor announced that the Mayor's Evensong would be held at Durham Cathedral on Sunday 21 June at 3.30pm.

She also announced that her charity for the coming year would be Durham Trinity School and Sports College and asked Trustees and Aldermen for help in supporting the Mayoralty and her chosen charity.

14 To swear in a Member of the Mayor's Bodyguard

Mr Peter Bates was formally sworn in as a member of the Mayor's Bodyguard and signed the Oath.

15 Presentation of Mayoral Service Medals

The Clerk to the Charter Trustees announced that Mr Tony Cowen qualified for the 5 year service medal. Unfortunately he was unable to attend the meeting, therefore would receive his medal at a later date.

The Mayor presented a long service award to Mr Peter Chadwick in recognition of the loyal and voluntary service he had given to the Mayors of Durham for the last 5 years.

16 Appointment of Officers

Consideration was given to the appointment of Officers as listed on the agenda for the meeting.

Resolved:

That the following Officers be appointed:-

- Pant Master (Miss S Spence)
- Billet Master (Chief Superintendent Ivan Wood, Durham Constabulary)
- Macebearer (Mr D Baker)
- Swordbearer (Mr S Lincoln)
- Deputy Bearer (Mr F Bilton)
- Assistant Bearer (Mr W Gray)
- Honorary Judicial Recorder (His Honour Judge Christopher Prince)
- Recorder (Mrs C Greenlay)
- Mayor's Chaplain (The Dean of Durham)

17 Meetings of the Charter Trustees for the City of Durham

The Clerk advised Trustees of dates for future meetings of the Charter Trustees for the City of Durham for the municipal year 2015/16 (for copy see file of minutes).

Resolved:

That the report be noted.

The Mayor announced that there was no other business and invited all attending to refreshments.

**Charter Trustees for the City of
Durham**

17 June 2015

**Revenue Outturn for the year ended
31 March 2015**



City of Durham

Report of Jeff Garfoot, Treasurer

Purpose of the Report

- 1 To provide information on the 2014/15 revenue outturn compared with the original budget.

Comparison of Revenue Outturn with Budget

- 2 The total net revenue expenditure for 2014/15 was £55,829; £3,588 or 6.04% less than the original budget of £59,417.
- 3 An analysis of the expenditure over subjective budget headings is set out in Appendix 2. The main reasons for variations from the budget are provided below:

Transport - £1,622 (16.25%) Overspent

- 4 Actual costs relating to chauffeuring services and bus hire are £1,472 (or 20.36%) higher than the budget. This is in line with the previous Mayor's forecasts earlier in the year.
- 5 Actual expenditure relating to the bodyguards allowances is £150 (or 5.45%) over budget at the financial year end. The original budget was based upon last year's actual expenditure however one less bodyguard was paid last year compared to this.

Supplies and Services - £5,178 (28.09%) Underspent

- 6 There has been a saving of £5,014 on hospitality expenses due to a prudent approach adopted by the Mayor. The fees for external audit have reduced by £100, which is in line with the reduced spending levels.

Reserves

- 7 It was originally anticipated that £4,695 would be drawn from reserves to balance the budget during 2014/15. However, due to the underspend, there was a requirement to draw only £1,107 from reserves.
- 8 As at 31 March 2015 the reserve balance will decrease to £66,798, as shown in the Reserve Statement at Appendix 2.

Recommendations

- 9 It is **RECOMMENDED** that the Charter Trustees note the outturn position for the financial year ended 31 March 2015.

Contact: Beverley White

Tel: 03000 261900

RISKS AND IMPLICATIONS

Finance

The report provides information about the revenue outturn for 2014/15 for the Charter Trust for the City of Durham.

Staffing - None

Risk - None

Equality and Diversity/ Public Sector Equality Duty - None

Accommodation - None

Crime and Disorder - None

Human Rights - None

Consultation - None

Procurement - None

Disability Discrimination Issues - None

Legal Implications - None

Appendix 2

Revenue Outturn for the Charter Trust for the City of Durham 2014/15

Annual Budget 2014/15	Budget Head	Actual Outturn	Variance (Outturn v Annual Budget)
£		£	£
0	Employees Mayor and Deputy Mayor's Allowances	0	0
3,348	Premises Town Hall	3,348	0
7,230	Transport Chauffeur and Coach Services	8,702	1,472
2,750	Sergeants at Mace/ Bodyguard	2,900	150
15,525	Supplies and Services Mayor's hospitality	10,511	-5,014
400	General office expenses	385	-15
2,057	Insurance	2,008	-49
450	External Audit	350	-100
15,697	Support Services Administration	15,684	-13
12,000	Support Services	12,000	0
-40	Income Investment income	-58	-18
59,417	Net Expenditure	55,829	-3,588
-9,488	Council Tax Support Grant	-9,488	0
-4,695	Transfer from Reserves	-1,107	3,588
45,234	Net budget	45,234	0

Reserve Statement 2014/15

	£
Reserves as at 31 March 2014	67,905
Transfer from reserves as at 31 March 2015	-1,107
Reserves as at 31 March 2015	66,798

**Charter Trustees for the City of
Durham**

17 June 2015

**Annual Return for the year ended
31 March 2015**



City of Durham

Report of Jeff Garfoot, Treasurer

Purpose of the Report

1. To seek approval of the Accounting Statements and Annual Governance Statement for the financial year ended 31 March 2015, which are included in the attached Annual Return at pages 2 and 3.

Background

2. In accordance with the Accounts and Audit Regulations 2003 (as amended) small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return summarising their annual activities at the end of each financial year. To comply, the Annual Return must be approved by the Charter Trustees no later than 30 June 2015. The return is then subject to audit by external auditors appointed by the Audit Commission. On completion, the external auditors' report will be incorporated into the published version of the document at Section 3. The final audited version of the return must be published by the Charter Trust before 30 September 2015.

Annual Return

3. The annual return is made up of four sections :
 - Section 1 – Accounting Statements, to be signed by the Treasurer and Chair of the meeting approving the accounting statements;
 - Section 2 – Annual Governance Statement, to be signed by the Chair and Clerk of the meeting approving the statement;
 - Section 3 – External Auditor's certificate and opinion;
 - Section 4 – Annual internal audit report.

4. A copy of the annual return is attached at Appendix 2.

Outturn Report

5. A separate revenue outturn report for the financial year ending 31 March 2015 is included within the agenda for today's meeting. This information is incorporated within Section 1 of the annual return.

Recommendations

6. It is **RECOMMENDED** that the Charter Trustees approve the attached Annual Return (Sections 1 and 2) for the financial year ended 31 March 2015.

Jeff Garfoot
Treasurer

Contact: Beverley White

Tel: 03000 261900

RISKS AND IMPLICATIONS

Finance

The report provides a summary of the financial activities of the Charter Trust for the City of Durham as at 31 March 2015.

Staffing

None

Risk

None

Equality and Diversity / Public Sector Equality Duty

None

Accommodation

None

Crime and Disorder

None

Human Rights

None

Consultation

None

Procurement

None

Disability Issues

None

Legal Implications

None

Appendix 2

Small Bodies in England

Annual return for the financial year ended 31 March 2015

Small relevant bodies in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their annual activities at the end of each financial year.

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 body.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the body's internal audit provider.

Each body must approve this annual return no later than 30 June 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 sections highlighted in red. Do not leave any red 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 2015, 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 their work. Therefore, unless requested, do not send any original financial records to the external auditor.

Once the auditor has completed their work, certified annual returns will be returned to the body for publication or public display of sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2015.

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' Guides for either local councils or internal drainage boards. These publications may be downloaded from the National Association of Local Councils (NALC) or Society of Local Council Clerks (SLCC) websites (www.nalc.gov.uk or www.slcc.co.uk) or from the members area of the Association of Drainage Authorities website (www.ada.org.uk).

Section 1 – Accounting statements 2014/15 for:

Enter name of reporting body here:

CHARTER TRUST FOR THE CITY OF DURHAM

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	35,355	67,905	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	101,043	45,234	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 (+) Total other receipts	2,171	9,546	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	-22,063	-15,684	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 body's borrowings (if any).
6 (-) All other payments	-48,601	-40,203	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	67,905	66,798	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	98,814	99,962	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	0	0	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body 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).

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the body and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE REQUIRED

Date: 02/04/2015

I confirm that these accounting statements were approved by the body on:

02/04/2015

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

Date: 02/04/2015

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of **CHARTER TRUST FOR THE CITY OF DURHAM** 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 2015, that:

	Agreed –		'Yes' means that the body:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	✓		prepared its accounting statements in the way prescribed by law.
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 the body 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 has given all persons interested the opportunity to inspect and ask questions about the body's accounts.
5 We carried out an assessment of the risks facing the body 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 body's 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 the body.
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 the body 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.

This annual governance statement is approved by the body and recorded as minute reference

dated

Signed by:

Chair

dated

Signed by:

Clerk

dated

*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 report 2014/15

Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

ENTER REPORTING BODY NAME HERE

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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.

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 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 body:

(continue on a separate sheet if required)

External auditor signature

External auditor name Date

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

Section 4 – Annual internal audit report 2014/15 to

CHARTER TRUST FOR THE CITY OF DURHAM

The body'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 2015.

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

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

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

* COVERAGE NOT REQUIRED

AN ASSET REGISTER HAS BEEN COMPILED AND CHECKED HOWEVER THE LEGAL TRANSFER OF THE ASSETS FROM DURHAM COUNTY COUNCIL TO THE CHARTER TRUST WAS NOT COMPLETE ON 31/3/2015

Name of person who carried out the internal audit: PAUL BRADLEY CPFA

Signature of person who carried out the internal audit:  Date: 04/06/2015

*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 2014/15 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guides* which are updated from time to time and contain 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 may encounter.
- 2 Make sure that your annual return is complete (i.e. no empty red 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 body, 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 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 Financial 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 body 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. You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guides*.
- 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 a complete analysis to support your explanation. There are a number of examples provided in the Practitioners' Guides* 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 2014) equals the balance brought forward in the current year (Box 1 of 2015).
- 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 red 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	Approval by the body confirmed by signature of Chair of meeting approving the accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2015 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All red boxes completed by internal audit and explanations provided?	

*Note: Governance and Accountability for Local Councils in England – A Practitioners' Guides, is available from NALC and SLCC representatives or Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guides, is available from the ADA at The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL or from the NALC, SLCC or ADA websites - see page 1 for addresses.