



## **WORPLESDON PARISH COUNCIL**

### **Year End Procedure**

**Approved and adopted – 22.6.2017**

1. Prepare 31 March bank reconciliation mid-April.
2. Submit Pensions Return to SCC (via encrypted email by end April).
3. Prepare and submit VAT Return for period 1 Oct – 31 March to H M Revenue and Customs by end April.
4. Monthly transmissions to be made to HMRC (H M Revenue and Customs) in accordance with RTI (Real Time Information) regulations by Mulberry & Co.
5. Year End submission to be sent to HMRC in accordance with RTI regulations by Mulberry & Co – Deadline 19 May.
6. Issue P60 to all employees by Mulberry & Co by 19 May .
7. Check all payments/receipts have been allocated to the correct budget headings.
8. Prepare year end accounts for presentation to the May General Purposes and Finance Committee meeting or Annual Meeting (whichever comes first).
9. Year-end Internal Audit to be held mid-May (preferably prior to the Annual Meeting).
10. Accounts to be approved by the full council in May or by end of June at the latest (subject to the date of External Audit). Resolution to be passed by full council regarding transfer of funds to earmarked reserves
11. Prepare Annual Return (Statement of Assurance) by end May.
12. Annual Return, sections 1 and 2, to be approved by the full council by end May.
13. Prepare papers for the External Auditor in accordance with the Auditor's instructions.
14. Annual Return/letter of variance to be submitted to External Auditor as per their schedule.
15. Notice of elector's rights to be displayed in accordance with the schedule provided by BDO LLP (received at the same time as the Annual Return).