

**This page is part of Section 3 - External auditor certificate and opinion 2014/15**

**Nettleton Parish Council  
Audit Report for the year ended 31 March 2015**

**Other matters not affecting our opinion which we wish to draw to the attention  
of Nettleton Parish Council for the year ended 31 March 2015**

**Precept payment in box 3**

Council Tax Support Grant of £1,591 should be included in Box 3. However only £1,471 of Council Tax Support Grant has been included in Box 3 and Box 2 has been overstated by £120. The precept for the year is £10,309 and therefore £120 of Council Tax Support Grant should be moved from Box 2 to Box 3.

The correct figures are:

Box 2: £10,309

Box 3: £3,926

**High level of reserves**

We note that the council holds a high level of general reserves, approximately 3.2 times the annual precept for 2014/15.

The council should consider the level of general reserves required and consider taking steps to reduce the level of reserves in future years if necessary.



**for Grant Thornton UK LLP**

**Date** 26/8/15

**Our ref LIN262**