

Appendix 3 – Company Questionnaire for Consolidation

A spreadsheet is available on request with the detailed questions that are put to the group company portfolio. The headings for each sheet of information required from each company is shown below:

Ref	Sheet	Purpose	Interim Return	Final Return
1	Contents Sheet			
2	Background	Sets out the context for the provision of information and the basis of the council consolidation into its group accounts	N/A	N/A
3	Timetable	Sets out the timetable for returns	N/A	N/A
4	Standing Data	Seeks information about the company, including contact details, company number, external auditors	Yes	Yes
5	Statement of Impact of Covid 19 on the business	Seeks information on the impact of Covid 19 on the business.	Yes	Yes
6	Accounting Policies	Asking whether company accounts are on an IFRS basis or not	Yes	Yes
7	Going Concern	Seeks information on Going Concern considerations	Yes	Yes
8	Cash & Cash Equivalents	Seeks details on the classification of cash and cash equivalents and whether the company has any short term investments	No	Yes
9	Guarantees	Seeks information on guarantees received/granted	Yes	Yes
10	Government Grants	Seeks information on government grants	Yes	Yes
11	PPE	Seeks information on property, plant and equipment	Yes	Yes
12	Revaluation and Impairment	Seeks information on revaluation and impairment of non-current assets	Yes	Yes
13	Assets Held for Sale	Seeks information on assets held for sale in line with IFRS 5.	Yes	Yes
14	Investment Properties	Seeks information on investment properties	Yes	Yes
15	Leases	Seeks information on leases	Yes	Yes
16	Financial Instruments	Seeks information on financial instruments	Yes	Yes

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17	Heritage Assets	Seeks information on heritage assets	Yes	Yes
18	Financial Data	The Council has to produce information for consolidation into the Whole of Government Accounts. This includes analysis of the group accounts on a subjective basis.	No	Yes
19	Employee Benefits	The Council has to include significant information on pension assets/liabilities within its group financial statements.	Yes	Yes
20	Intra Group Transactions explanation	The Council has to eliminate intra group transactions on consolidation. It is important to set out those transactions with other entities within the group that would not be picked up from either the Council's or the company's accounts.	No	Yes
21	Intra Group Transactions table	Spreadsheet identifying inter company transactions	No	Yes