

Attachment 1.1

Bank reconciliation –

This reconciliation must include all bank and building society accounts and other short-term investments. It must agree to Box 8 in the column headed “*Year ending 31 March 2023*” in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Parish Council Name _____ Corsenside _____

Financial year ending 31 March 2023

Prepared by _____ Christine Woodcock _____ (Name and Position) Date _____ 14/07/1985

Balance per bank statements as at 31 March 2023: £ 9032.76 £
e.g. Current account _____

Petty cash float (if applicable) **NOT APPLICABLE**

Less: any un-presented cheques at 31 March 2023 (normally only current account)

Cheque number _____

Add: any un-banked cash at 31 March 2023 **NOT APPLICABLE**

e.g. Allotment rents banked 31 March 2023 (but not credited until 1 April) _____

Net balances as at 31 March 2023 _____

The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:

CASH BOOK

Opening Balance 1 April 2022

Add: Receipts in the year

Less: Payments in the year _____

Closing balance per cash book [receipts and payments book] as at 31 March 2023 (**must equal net balances above**) _____

Attachment 1.2

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: _____ Corsenside _____

Please explain any variances of more than 15% between the totals for individual boxes in Section 2.

Section 2	2021/22 £	2022/23 £	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100))
Box 2 <i>Precept</i>	7750	8500	+10%	
Box 3 <i>Other income</i>	Nil	825		<i>This category includes:</i> Ticket sales for the pantomime which resumed this year after covid. £260 A VAT return (for 21/22 expenditure) which although usually annual did not happen during 21/22 due to it the 20/21 rebate arriving very late in 20/21. £412 Grants from Ray Wind Farm were also received this year but not last. £153.
Box 4 <i>Staff costs</i>	3355	3000	-11%	
Box 5 <i>Loan interest/ capital</i>	n/a	n/a	n/a	
Box 6 <i>Other payments</i>	6511	7132	+10%	<i>Please see published full expenses for full details</i>

Box 7 <i>Balances carried forward</i>	9665	8858		<p>If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. N/A</p> <p>You do not need to explain the year-on-year variance for this box.</p>
Box 9 <i>Fixed assets & long-term assets</i>	93141	93370	Less than 1% change	<p>Explain <u>all</u> movements in this category and not just those above 15%</p> <p><i>Please see published asset register for full details.</i></p> <p>Added: Laptop £496.28, £1 for VAS, £1 school field, Noticeboard £59.95</p> <p>Removed: Old Laptop £329</p>
Box 10 <i>Total borrowing</i>	n/a	n/a	n/a	

Attachment 1.3

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2023). Note – this form is **only** required for authorities preparing their accounts on an income and expenditure basis

Parish Council name: _____ **Corsenside** _____

There should only be a difference between Box 7 and Box 8 where the accounts are prepared on an Income & Expenditure basis and where there are year-end adjustments for debtors/prepayments and creditors/receipts in advance. Please provide details of the year-end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Total of Box 7: Balances carried forward (31/3/2023)		£8858
Deduct: Debtors		
Deduct: Payments made in advance (prepayments)		
Total deductions		
Add: Creditors		
<i>Clerks Wages March</i>	£175	
Add: Receipts in advance		
Total additions		
Total of Box 8: Total cash and short-term investments (31/3/2023) (must agree to the net balances on bank reconciliation)		£9033

Attachment 2

Local Council name: ____Corsenside_____

Confirmation of contact details

Please confirm the contact details for the Clerk, RFO (if not the clerk) and Chair, to assist us in ensuring that our records are kept up to date:

Clerk's & RFO's name: Christine Woodcock	RFO's name (if not clerk):	Chair's name: Carl Hamilton
Clerk working hours (e.g. Mon-Fri 9-5pm):Part time, not fixed.	RFO working hours (e.g. Mon-Fri 9-5pm):	
Parish Council registered address: 44 Brierley Gardens Otterburn NE19 1 HB	Parish Council registered address:	Chair contact postal and email address: Curlew Cottage, Ridsdale, NE48 2TN Email: ... curlewridsdale@yahoo.co.uk
Telephone: Primary contact number:07737518867..... Mobile/Alternative number:	Telephone: Primary contact number: Mobile/Alternative number:	Telephone: Primary contact number: Mobile/Alternative number:
E-mail address for the Council/Meeting (please do not provide a personal e-mail address unless the clerk / RFO does not have a Council/Meeting e-mail address). corsensideparishclerk@hotmail.com		

Please return this form via email together with the

Annual Governance & Accountability Return and other information requested.

Attachment 3

Confirmation regarding the exercise of public rights

Parish Council name: _____ Corsenside

The Parish Council must inform the electorate of an exact 30 working day period during which public rights may be exercised. This is inclusive of the start and finish dates.

The inspection period **must** commence no later than 3 July 2023 and must **include the first 10 working days of July.**

The elector's rights must start **exactly** one day after the annual return has been published on your website (or other free to access website used by the Council) with the statutory notice at Attachment 3.2. Publication of the annual return must be as soon as practical after the unaudited annual return has been approved by the Parish Council, and in line with the regulatory inspection period.

Working days are defined as Monday – Friday. They do not include Saturdays, Sundays and Bank Holidays.

(See calendar guide overleaf, noting that because the earliest date to start a compliant public rights period is 5 June 2023 the definition of 'as soon as practical' excludes any earlier dates than this.)

The inspection period commences on: _____ 5th June 2023 _____

And ends on: _____ 14th July 2023 _____

Signed: _____



_____ Date: __02/06/2023_____

Position held: _____ Parish Clerk and RFO _____

Attachment 3.2

Local council name: _____ Corsenside _____

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2023

The Local Audit and Accountability Act 2014, and
The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: _____04/06/2023_____ (a)
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2023 these documents will be available on reasonable notice on application to:
(b) Christine Woodcock, 44 Brierley Gardens, Otterburn, NE19 1HB _____
commencing on (c) _____5 th June 2023_____
and ending on (d) _____14 th July 2023_____
3. Local Government Electors and their representatives also have:
<ul style="list-style-type: none"> the opportunity to question the auditor about the accounts; and the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f).
The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.
4. The auditor complies with the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your appointed auditor is: Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk
5. This announcement is made by (e)) _____ Parish Clerk, Christine Woodcock _____

Attachment 3.3

Councils' Accounts: A Summary of Public Rights

The basic position

By law any interested person has the right to inspect a council's/meeting's accounts. If you are entitled and registered to vote in local council elections then you (or your representative) have additional rights to ask the appointed auditor questions about the council's accounts or object to an item of account contained within them.

The right to inspect the accounts

When your council has finalised its accounts for the previous financial year it must advertise that they are available for people to inspect. Having given the council reasonable notice of your intentions, you then have 30 working days to look through the accounting statements in the Annual Return and any supporting documents. By arrangement, you will be able to inspect and make copies of the accounts and the relevant documents. You may have to pay a copying charge.

The right to ask the auditor questions about the accounts

You can only ask the appointed auditor questions about the accounts. The auditor does not have to answer questions about the council's policies, finances, procedures or anything else not related to the accounts. Your questions must be about the accounts for the financial year just ended. The auditor does not have to say whether they think something the Council has done, or an item in its accounts, is lawful or reasonable.

The right to object to the accounts

If you think that the Council has spent money that it should not have, or that someone has caused a loss to the Council deliberately or by behaving irresponsibly, you can request the auditor to apply to the courts for a declaration that an item of account is contrary to law. You do this by sending a formal 'notice of objection' to the auditor at the address below. **The notice must be in writing and copied to the council.** In it, you must tell the auditor why you are objecting and what you want the auditor to do about it. The auditor must reach a decision on your objection. If you are not happy with that decision, you can appeal to the courts.

You may also object if you think that there is something in the accounts that the auditor should discuss with the Council or tell the public about in a '*public interest report*'. You must follow the same procedure as outlined in the previous paragraph. The auditor must then decide whether to take any action. The auditor does not have to, but usually will, give reasons for his/her decision and you cannot appeal to the courts. More information is available on the National Audit Office website (see contact details below).

You may not use this 'right to object' to make a personal complaint or claim against your council. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or your solicitor. You may also be able to approach the Standards Committee of your local principal authority if you believe that a member of the council has broken the Code of Conduct for Members.

What else you can do

Instead of objecting, you can give the auditor information that is relevant to his/her responsibilities. For example, you can simply tell the auditor if you think that something is wrong with the accounts or about waste and inefficiency in the way the Council runs its services. You should make it clear that you are providing information rather than making a formal objection. You do not have to follow any set time limits or procedures. The auditor does not have to give you a detailed report of any subsequent investigation but will usually tell you the outcome.

A final word

Councils, and so local taxpayers, must meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved. The auditor will only continue with the objection if it is in the public interest to do so. If you appeal to the courts, you might have to pay for the action yourself.

Who should you contact?

For more detailed guidance on electors' rights and the special powers of auditors, copies of the publication Council Accounts – a guide to your rights are available by calling the National Audit Office on 020 7798 7000 or downloading from the website <https://www.nao.org.uk/>

If you wish to contact your Council's appointed external auditor please write to:

Cameron Waddell, Partner, Mazars LLP,
local.councils@mazars.co.uk

Contacts

Limited Assurance Admin Team

Judith Hunter

Elaine Nicholson

Karen Hampshire

Robert Wyllie

Email: local.councils@mazars.co.uk

Tel: +44 (0)191 383 6348

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

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