

Annual Governance and Accountability Return 2023/24 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:
• where the higher of gross income or gross expenditure exceeded E25,000 but did not exceed E6r5 million; or
• where the higher of gross income or gross expenditure was E25,000 or less but that:

- are unable to certify themselves as exempt (fee payable); or
- have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

- 1 , Every smaller authority in England that either received gross income or incurred gross expenditure exceeding E25,000 must complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
- 2, The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The Annual Internal Audit Report must be completed by the authority's internal auditor.
 - Sections 1 and 2 must be completed and approved by the authority.
 - Section 3 is completed by the external auditor and will be returned to the authority.
- 3, The authority must approve Section 1 , Annual Governance Statement, before approving Section 2, Accounting Statements, and both must be approved and published on the authority website/webpage before 1 July 2024.
4. An authority with either gross income or gross expenditure exceeding E25,000 or an authority with neither income nor expenditure exceeding E25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, must return to the external auditor by email or post (not both) no later than 30 June 2024. Reminder letters will incur a charge of E40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2024
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Section 1, Section 2 and Section 3 — External Auditor Report and Certificate will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities must publish,

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;

- Section 1 -Annual Governance Statement 2023/245 approved and signed, page 4 •

Section 2 -Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

- Notice of conclusion of audit

- Section 3 - External Auditor Report and Certificate

- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015,

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority must comply with Proper Practices in completing Sections 1 and 2 of this AGAR. Proper Practices are found in the Practitioners' Guide* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor,
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority should receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval. • You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5), An explanation must be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances, Include complete numerical and narrative analysis to support the full variance,
- If the bank reconciliation is incomplete or variances not fully explained then additional costs may be incurred.
 - Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, must set the commencement date for the exercise of public rights of 30 consecutive working days which must include the first ten working days of July,
 - The authority must publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor before 1 July 2024.

Completion checklist

-€ 'No' answers mean you may not have met requirements

YesNo

All sections

Have all highlighted boxes have been completed?

Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?

Internal Audit Report

Have all highlighted boxes been completed by the internal auditor and explanations provided?

Section 1

For any statement to which the response is 'no', has an explanation been published?

Section 2

Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?

Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?

Has an explanation of significant variations been published where required?

Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?

Has an explanation of any difference between Box 7 and Box 8 been provided?

Sections 1 and 2

Trust funds — have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested,

*Governance and Accountability for Smaller Authorities In England-- a Practitioners' Guide to Proper Practices, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2023/24

RUDI-IEATH PARISH COUNCIL AND BURIAL AUTHORITY

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During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority'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 this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied			
Ha Asset and investments registers were complete and accurate and properly maintained.			

6. We maintained throughout the year an adequate and arranged for a competent person, independent of the financial effective system of internal audit of the accounting controls and procedures, to give an objective view on whether records and control systems, internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised responded to matters brought to its attention by internal and in reports from internal and external audit. xternal audit
8. We considered whether any litigation, liabilities or disclosed everything it should have about Its business activity commitments, events or transactions, occurring either during the year including events taking place after the year during or after the year-end, have a financial impact on end if relevant. this authority and, where appropriate, have included them in the accounting statements.
9. (For local councils only) Trust funds including Yes No N/A has met all of its responsibilities where, as a body charitable, In our capacity as the sole managing corporate, it is a sole managing trustee of a local trustee we discharged our accountability - trust or trusts. responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on: 13/01/2025

and recorded 1.25.05.1 as minute reference:

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Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

Section 2 — Accounting Statements 2023/24

for

RUDI-IEATH PARISH COUNCIL AND BURIAL AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
Balances brought forward	145,286	135,390	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
28 (+) Precept or Rates and Levies	48,264	52,312	Total amount of precept (or for IDBs rates and levies) received or receivable in the year, Exclude any grants received,
3, (+) Total other receipts	57,603	62,254	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
49 (-) Staff costs	22,238	16,530	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments,
5, (-) Loan interest/capital repayments	0		Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any)
6, (-) All other payments	95,525	133,000	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5),
Balances carried forward	135,390	100	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6)

8. Total value of cash and short term investments	135,390	100,426	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
99 Total fixed assets plus long term investments and assets	203,035	203,035	The value of all the property the authority owns — it is made up of all its fixed assets and long term investments as at 31 March,
109 Total borrowings	0		The outstanding capital balance as at 31 March of all loans from third parties (including PWLB),

For Local Councils Only	Yes	No	N/A
<div>Disclosure note re Trust funds (including charitable)</div> <div>Disclosure note re Trust funds (including charitable)</div>			<div>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets,</div> <div>The figures in the accounting statements above exclude any Trust transactions.</div>
<div>I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities — a</div> <div>to Proper and present fairly the as recorded in minute Practitioners' Guide</div> <div>financial position of this authority. reference • Practices</div> <div>Signed by Responsible Financial Officer before being presented to the authority for approval</div> <div>Signed by Chair of the meeting where the Accounting Statements were approved</div>			
<div>Date</div>			

Section 3 — External Auditor's Report and Certificate 2023/24

In respect of RUDHEATH PARISH COUNCIL AND BURIAL AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a limited assurance review is set out by the National Audit Office (NAO). A limited assurance review is not a full statutory audit, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website — <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which'

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2023/24

<div>(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no Other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met, (*delete as appropriate).</div>
<div>Annual Governance and Accountability Return 2023/24 Form 3</div> <div>Local Councils, Internal Drainage Boards and other Smaller Authorities*</div>

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2023/24

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

e o not certi comp etion ecause:

External Auditor Name

Externai Auditor Signature

Date

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 require that:

- f) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (which must include publication on the authority's website):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents; iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and
- 2) Publish (including publication on the smaller authority's website) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Monday 3 June — Friday 12 July 2024. (The latest

possible dates that comply with the statutory requirements are Monday 1 July —Friday 9 August 2024); and

- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

RUDHEATH PARISH Council and BURIAL AUTHORITY

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Local Audit and Accountability Act 2014 Sections 26 and 27

The Accounts and Audit Regulations 2015 SI 2015/234

NOTICE	NOTES
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<p>1. Date of announcement 15th January 2025</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Mr Shaun Clough Clerk and RFO 16 Clonnersfield, Stapeley, Nantwich 07971411975 Clerk@rudheath-pc.gov.uk</p> <p>commencing on Monday 20 JANUARY 2025</p> <p>and ending on Monday 17 MARCH 2025</p> <p>3. Local government electors and their representatives also have:</p> <p>The opportunity to question the appointed auditor about the accounting records; and</p> <p>The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</p> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 41-1D (sba@pkf-l.com)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice — this person must be the responsible financial officer for the smaller authori</p>
5. This announcement is made by Mr S Clough Clerk and RFO	

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The Local Audit and Accountability Act 2014 (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the Accounts and Audit Regulations 2015 also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) — (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-12 July 2024 for 2023/24 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the

end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- o confirmation that you are an elector in the smaller authority's area; • why you are objecting to the accounts and the facts on which you rely; o details of any item in the accounts that you think is unlawful; and • details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, 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, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return.
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Rudheath Parish Council

3 January 2025

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils: a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/202	31103/202	Variance	Variance	Explanation Required?	Notes
1	Balances brought fwd	145286.3	135389.8				BALANCE B/F AGREES
2	Annual precept	48264.00	52312.00	4048.00		No	
3	Total other receipts	57602.66	62254.17	4651.51		No	
4	Staff Costs	22238.09	16530.10	-5707.99	26%	Yes	E3,684 of variance due to caretaker leaving employment partway through 23/24 and not being replaced. Remaining E2,023 related to less hours worked by Clerk in 23/24 compared to prior year
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	93525.09	132999.9	39474.83	42%	Yes	Electricity- The Venue EI 8,635 Hall flooring 26,620 Ground mtce Community Field 27,438 Legal fees St Johns EI ,026 Events losses E980 Ex employee settlement 2,534 Venue Survey 21,100 Other variances EI,142 E39,475

Rudheath Parish Council

7	Balances carried forward	135389.8	100425.9	-34963.85	26%	Yes	Reduced balances carried forward due to the increase in payments mainly because of electricity bills and new flooring costs plus other items detailed on line 6 above being offset by lower staff costs as per line 4
8	Total Cash and Short Term Investments	135389.8	100425.9	-34963.85	26%	Yes	Reduced balances carried forward due to the increase in payments mainly because of electricity bills and new flooring costs plus other items detailed on line 6 above being offset by lower staff costs as per line 4

3 January 2025

~~ANNUAL RETURN - SECTION 2 - Statement of Accounts~~

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/202	31/03/202	Variance	Variance	Explanation Required?	Notes
9	Total Fixed Assets and Long Term Investments	203035.0	203035.0	0.00	0%	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Rudheath Parish Council

14 November 2024

Prepared by: [Signature]
Name and Role (ClerWRFO etc)

Date: 12/1/25

Approved bC%fet76Ac/ [Signature]
Name and Role (RFO/Chair of Finance etc)

Date: 12/1/25

Bank Reconciliation at 31/03/2024		
Cash in Hand 01/04/2023		135,389.81
ADD		
Receipts 01104/2023 - 31/03/2024		114,566.17
SUBTRACT		
Payments 01/04/2023 - 31/03/2024		249,955.98
		149,530.02
Cash in Hand 31/03/2024 (per Cash Book)		100,425.96

	09/12/2022	250 oo
	31/03/2024	6,993.32
Cash in hand per Bank Statements	31 /03/2024	74,636.77
Petty Cash	31103/2024	18,545.87
Parish Council of Rudheath - Curre		
Parish Council Of Rudheath - Depc		
Parish Council of Rudheath - The \		
		100,425.96
Less unrepresented payments		
		100,425.96
Plus unrepresented receipts		
B Adjusted Bank Balance		100,425.96

A = B Checks out OK

Today: 2024

BARCLAYS

MRS

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