Attachment 1.1

Bank reconciliation – Example

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 _____Longhoughton Parish Council_____

Financial year ending 31 March 2023

Prepared by__Elizabeth Taylor, Clerk and RFO_____ (Name and Position) Date__15/5/23_____

Balance per bank statements as at 31 March 2023:		£	£
e.g.	Current account		27,006.70
	High interest account		
	Building society premium a/c		
Petty cash float (if applicable)			
Less: any unpresented cheques at 31 March 2023 (normally only current account)		2,230	
Cheque number	101571	30	
	101578	200	
	101581	2000	
Add: any un-banked cash at 31 March 2023			
	e.g. Allotment rents banked 31 March 2023 (but not credited until 1 April)		
Net balances as at 31 March 2023			24,776.70

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	29,561.19
Add: Receipts in the year	27,803.41
Less: Payments in the year	32,356.30
Closing balance per cash book [receipts and payments book] as at 31 March 2023 **(must equal net balances above**)	25,008.30

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Attachment 1.2

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

Parish Council name: _____ Longhoughton Parish Council _____

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be '*compensating*' variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Section 2	**2021/22 £**	**2022/23 £**	**Variance (+/-) £**	**Detailed explanation of variance** **(for each reason noted please include monetary values (to nearest £100)**
Box 2 *Precept*	21000	21438	+438	The precept was increased by £438
Box 3 *Other income*	2875	6365	+3490	The precept increased by £438, £131 of contributions to costs by external organisations was received, a grant of £2,390 was received for the NDP and there was a £2,198 refund from HMRC of overpayment of PAYE
Box 4 *Staff costs*	5815	8451	+2798	The £2,198 overpayment of PAYE was reimbursed to the Clerk. There was a wage increase as directed by NALC which was back-dated to 1 April 2022.
Box 5 *Loan interest/ capital*	0	0	0	
Box 6 *Other payments*	12839	23905	+11066	One-off costs were incurred for this financial year including: Queen's Jubilee £3,500, new bin £500, £3,000 to resurface car park, £400 warm hub costs, £2,000 on NDP, £500 on payroll and £1,000 spent on small one-off projects such as "Books by the Sea", a Freedom of the Parish award and purchase of plants.

Box 7 *Balances carried forward*	29329	24776	-4553	**If some of the year-end balances are earmarked for specific purposes rather than as a general reserve, please provide a breakdown. You do not need to explain the year-on-year variance for this box.**
Box 9 *Fixed assets & long-term assets*	46353	47016	+663	**Explain all movements in this category and not just those above 15%** **£663 was spent on a new bin**
Box 10 *Total borrowing*	0	0	0	

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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:_____ Longhoughton Parish Council _____

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)			**27006**
Deduct:	Debtors		
	CHQ 101571 CHQ 101578 CHQ 101581	30 200 2000	
Deduct:	Payments made in advance (prepayments)		
		2230	
Total deductions			
Add:	Creditors		
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)			24776

Attachment 2

Local Council name: _____ Longhoughton Parish Council _____

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 name: Elizabeth Taylor	RFO's name (if not clerk):	Chair's name: Adrian Hinchcliffe
Clerk working hours (e.g. Mon-Fri 9-5pm): …Mon-Fri 10am-3pm…… ……	RFO working hours (e.g. Mon-Fri 9-5pm): …… ……	
Parish Council registered address: Rivendell Steppey Lane Lesbury Alnwick Northumberland NE66 3PU	Parish Council registered address: …… …… …… …… …… ……	Chair contact postal and email address: The Croft Boulmer Northumberland NE66 3BW Email: Adrian.hinchcliffe@btopenworld.com
Telephone: Primary contact number: 07702502390 Mobile/Alternative number: ……	Telephone: Primary contact number: …… Mobile/Alternative number: ……	Telephone: Primary contact number: 01665 572888 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). …parishclerk@hotmail.com……		

Please return this form via email together with the

Annual Governance & Accountability Return and other information requested.

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Attachment 3

Confirmation regarding the exercise of public rights

Parish Council name: _____ Longhoughton Parish Council _____

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: __5 June 2023_____

And ends on: _____14 July 2023_____

Signed:___Elizabeth Taylor_____ Date:__5 June 2023_____

Position held:____Parish Clerk and RFO_____

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Attachment 3.2

Local council name: ___ Longhoughton Parish Council _____

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: __5 June 2023_____ (a)	(a) Insert date of placing of this notice on your website.
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) __Elizabeth Taylor, Clerk_____ ___Rivendell, Steppey Lane, Lesbury, NE66 3PU____ ___parishclerk@hotmail.com_____ commencing on (c) _5 June 2023_____ and ending on (d) _14 July 2023_____	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts. . (c)And (d)The inspection period must be 30 working days in total and commence no later than 3 July 2023.
3. Local Government Electors and their representatives also have: • 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))*__Elizabeth Taylor, Clerk and RFO__	(e) Insert name and position of person placing the notice