

# 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 £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 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 £25,000 **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 £25,000 or an authority with neither income nor expenditure exceeding £25,000, 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 £40 +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 2023/24**, 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		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2024</b> 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? <b>NB:</b> 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.naic.gov.uk](http://www.naic.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2023/24

LONGHOUGHTON PARISH COUNCIL

NORTHUMBERLAND PARISHES, UK / LONGHOUGHTON

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.	✓		
E. 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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

07/05/2024

Name of person who carried out the internal audit

JOHN WRIGHT

Signature of person who carried out the internal audit



Date

07/05/2024

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

# Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

LONGHOUGHTON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed			
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
			✓	

**\*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:

20/05/2024

and recorded as minute reference:

10 a)

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

Chair M W Stanbury  
 Clerk E J G

NORTHUMBRIA PARISHES, UK | LONGHOUGHTON

## Section 2 – Accounting Statements 2023/24 for

LONGHOUGHTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	29329	24776	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.
2. (+) Precept or Rates and Levies	21438	23582	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	6365	15334	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	8451	6226	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	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	23905	49133	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	24776	8333	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	24776	8333	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	47016	47501	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.
10. Total borrowings	0	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	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

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 Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

**Signed by Responsible Financial Officer before being presented to the authority for approval**



Date

20/05/2024

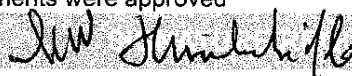
I confirm that these Accounting Statements were approved by this authority on this date:

20/05/2024

as recorded in minute reference:

10a)

Signed by Chair of the meeting where the Accounting Statements were approved



### Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **LONGHOUGHTON PARISH COUNCIL**

#### 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

(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).

(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.

\*We do not certify completion because:

External Auditor Name **LONGHOUGHTON PARISH COUNCIL**

External Auditor Signature **LONGHOUGHTON PARISH COUNCIL** Date **LONGHOUGHTON PARISH COUNCIL**

MRS E TAYLOR  
LONGHOUGHTON PARISH COUNCIL  
RIVENDELL  
STEPPEY LANE  
LESBURY  
ALNWICK  
NE66 3PU

## Your Community Account

## At a glance

Date	Description	Money out £	Money in £	Balance £
1 Mar	<b>Start Balance</b>			<b>24,174.75</b>
12 Mar	<input type="checkbox"/> On-Line Banking Bill Payment to Longhoughton and D Ref: Bowls Club Grant	48.00		24,126.75
	<input type="checkbox"/> On-Line Banking Bill Payment to Ian Weatheritt Ref: 2304	13,385.56		10,741.19
14 Mar	<b>Giro</b> Direct Credit From HMRC Vtr Ref: Xfv126000103309		560.01	11,301.20
25 Mar	<input type="checkbox"/> On-Line Banking Bill Payment to Northumberland Cou Ref: 007579280046	61.18		11,240.02
	<input type="checkbox"/> On-Line Banking Bill Payment to 12TH Duke S Appoin Ref: 32 Ten0831 1174576	65.00		11,175.02
	<input type="checkbox"/> On-Line Banking Bill Payment to Employer Contribut Ref: 475PZ003264962411	97.20		11,077.82
	<input type="checkbox"/> On-Line Banking Bill Payment to Elizabeth Taylor Ref: Wages	417.46		10,660.36
	<input type="checkbox"/> On-Line Banking Bill Payment to JO-Anne Garrick LT Ref: Lpc/06/02	2,550.00		8,110.36
28 Mar	<b>Giro</b> Direct Credit From Ncc Payments Accou Ref: 5389838		222.49	8,332.85
28 Mar	<b>Balance carried forward</b>			<b>8,332.85</b>
	<b>Total Payments/Receipts</b>	<b>16,624.40</b>	<b>782.50</b>	

### 01 - 28 Mar 2024

Start balance	£24,174.75
Money out	£16,624.40
▶ Commission charges	£0.00
Money in	£782.50
▶ Gross interest earned	£0.00
<b>End balance</b>	<b>£8,332.85</b>

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

MG 011237 F1V1474A 709F30NAD00070 32900 C 86477

 MRS E TAYLOR  
LONGHOUGHTON PARISH COUNCIL  
RIVENDELL  
STEPPEY LANE  
LESBURY  
ALNWICK  
NE66 3PU


# Your Community Account

## At a glance

**01 - 31 Mar 2023**

Date	Description	Money out £	Money in £	Balance £
1 Mar	Start Balance			30,839.22
6 Mar	<i>Ciro</i> Direct Credit From HMRC Vtr Ref: Xfv126000103309		VAT not used 1,105.98	31,945.20
9 Mar	Cheque Issued Ref: 101570	225.00		31,720.20
21 Mar	Cheque Issued Ref: 101576	748.87		30,971.33
23 Mar	Cheque Issued Ref: 101575	2,187.37		28,783.96
27 Mar	Cheque Issued Ref: 101572	62.50		28,721.46
	Cheque Issued Ref: 101573	9.60		28,711.86
	Cheque Issued Ref: 101574	600.00		28,111.86
28 Mar	Cheque Issued Ref: 101579	13.00		28,098.86
	Cheque Issued Ref: 101580	112.74		27,986.12
	Deposit at Barclays 22Newcastle City G		2,198.38	30,184.50
29 Mar	Cheque Issued Ref: 101577	177.80		30,006.70
30 Mar	Cheque Issued Ref: 101582	3,000.00		27,006.70
31 Mar	Balance carried forward			27,006.70
	Total Payments/Receipts	7,136.88	3,304.36	

Start balance	£30,839.22
Money out	£7,136.88
► Commission charges	£0.00
Money in	£3,304.36
► Gross Interest earned	£0.00
End balance	£27,006.70

 Your deposit is eligible for protection  
by the Financial Services  
Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

# 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 2024" 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 2024

Prepared by Elizabeth Taylor Clerk & RFC (Name and Position) Date 15/5/24

Balance per bank statements as at 31 March 2024:	£	£
e.g. Current account		8,332.85
High interest account		
Building society premium and		
Petty cash (only if applicable)		0
Less: any unpresented cheques at 31 March 2024 (normally only current account)		0
Cheque number		
Add: any un-banked cash at 31 March 2024		0
e.g. Allotment rents banked 31 March 2024 (but not credited until 1 April 2024)		0

Net balances as at 31 March 2024

*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 2023 (£27,000.70 less £2,268 unpresented cheques from 2022/23 = £24,732.70)	24,776.70
Add: Receipts in the year	55,359.38
Less: Payments in the year	
Closing balance per cash book (receipts and payments book) as at 31 March 2024 (must equal net balances above)	8,332.95

## Attachment 1.2

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

Parish Council name: Longboughton 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 £29,000). 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	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance <i>(for each reason noted please include monetary values (to nearest £100)</i>
Box 2 <i>Precept</i>	21,438	23,582	+£2,144.00	The precept was increased by £2,144.
Box 3 <i>Other income</i>	6,365	15,364	+£8,999.00	The Parish Council undertook a project to re-build a bridge over a river which is part of a public footpath in the parish. The Parish Council obtained grant funding to cover the majority of the work (a further grant to cover has been received on 2 April 2024 in 2024/25 financial period which covers expenditure in this 2023/24 financial period.
Box 4 <i>Staff costs</i>	6,451	6,226	-£2,225.00	In 2022/23 there was an overpayment of PAYE which was reimbursed to Clerk which has caused the variances between years.
Box 5 <i>Loan interest/ capital</i>	0	0	£ 0.00	
Box 6 <i>Other payments</i>	26,905	49,133	+£22,228.00	The Parish Council undertook a project to re-build a bridge over a river which is part of a public footpath in the parish. The cost of this project was £28,165.62. The majority will be covered by a grant.
Box 7 <i>Balances carried forward</i>	24,776	6,333	£ 0.00	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.

**mazars**

Box 9 <i>Fixed assets &amp; long-term assets</i>	47,016	47,501	+2485.00	Explain <u>all</u> movements in this category and not just those above 15%  The Parish Council purchased 2 new bins.
Box 10 <i>Total borrowing</i>	0	0	£ 0.00	

Attachment 1.3

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2024). Note – this form is only required for authorities preparing their accounts on an income and expenditure basis.

Parish Council name: Longdoughton 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 (31/3/2024)		8,332.85
Deduct: Debtors		
Deduct: Payments made in advance (prepayments)		
Total deductions		
Add: Creditors		
Add: Receipts in advance		
Total additions		
Total of Box 8: Total cash and short-term investments (31/3/2024) (must agree to the net balances on bank reconciliation)		8,332.85

# mazars Attachment 2

Local Council name: Longboughton 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 10-3pm .....	RFO working hours (e.g. Mon-Fri 9-5pm): .....	
Parish Council registered address: Rivendell Steppey Lane Lestbury Ainwick Northumberland NE66 3PU	Parish Council registered address: .....	Chair contact postal and email address: The Croft Boulmer Ainwick Northumberland NE66 3BW Email: adrian.hinchcliffe@btopenworl d.com
Telephone Primary contact number: 07702 502390..... Mobile/Alternative number: .....	Telephone: Primary contact number: ..... Mobile/Alternative number: .....	Telephone: Primary contact number: 01865 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.

# Attachment 3.1

Local council name: Longhoughton Parish Council

## Notice of appointment of date for the exercise of public rights Accounts for the year ended 31<sup>st</sup> March 2024

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

<p>1. Date of announcement: <u>3 June 2024</u> (a)</p>	<p>(a) Insert date of placing of this notice on your website.</p>
<p>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 2024 these documents will be available on reasonable notice on application to:</p> <p>(b) Elizabeth Taylor, Clerk <u>Rivenden, Steppay Lane, Lessbury, NE66 6PU</u> <u>parishclerk@hotmail.com</u></p> <p>commencing on (c) <u>3 June 2024</u></p> <p>and ending on (d) <u>12 July 2024</u></p>	<p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p>
<p>3. Local Government Electors and the representatives also have:</p> <ul style="list-style-type: none"> <li>the opportunity to question the auditor about the accounts; and</li> <li>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.</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p>	
<p>4. The auditor's limited assurance review is being conducted under 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 review is being carried out by:</p> <p>Mazars LLP, The Corner, Bank Chambers, 28 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:parish@mazars.co.uk">parish@mazars.co.uk</a></p>	
<p>5. This announcement is made by Elizabeth Taylor, Clerk and RFO (e)</p>	<p>(e) Insert name and position of person placing the notice</p>

# 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 2024*” 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 2024

Prepared by \_\_\_\_\_ Elizabeth Taylor, Clerk & RFO \_\_\_\_\_ (Name and Position) Date \_\_\_\_\_ 15/5/24 \_\_\_\_\_

Balance per bank statements as at 31 March 2024:	£	£
e.g. Current account		8,332.85
High interest account		
Building society premium a/c		
Petty cash float (if applicable)		0
Less: any unpresented cheques at 31 March 2024 (normally only current account)		0
Cheque number		
Add: any un-banked cash at 31 March 2024		0
e.g. Allotment rents banked 31 March 2024 (but not credited until 1 April 2024)		0
Net balances as at 31 March 2024		
<b><i>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:</i></b>		
CASH BOOK		
Opening Balance 1 April 2023 (£27,006.70 less £2,230 uncashed cheques from 2022/23 = £24,776.70)		24,776.70
Add: Receipts in the year		38,915.53
Less: Payments in the year		55,359.38
Closing balance per cash book [receipts and payments book] as at 31 March 2024 ( <b>must equal net balances above</b> )		8,332.85

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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	2022/23 £	2023/24 £	Variance (+/-) £	Detailed explanation of variance  (for each reason noted please include monetary values (to nearest £100)
Box 2 <i>Precept</i>	21,438	23,582	+£2,144.00	The precept was increased by £2,144.
Box 3 <i>Other income</i>	6,365	15,334	+£8,969.00	The Parish Council undertook a project to re-build a bridge over a river which is part of a public footpath in the parish. The Parish Council obtained grant funding to cover the majority of the work (a further grant to cover has been received on 2 April 2024 in 2024/25 financial period which covers expenditure in this 2023/34 financial period.
Box 4 <i>Staff costs</i>	8,451	6,226	-£2,225.00	In 2022/23 there was an overpayment of PAYE which was reimbursed to Clerk which has caused the variance between years.
Box 5 <i>Loan interest/ capital</i>	0	0	£ 0.00	
Box 6 <i>Other payments</i>	23,905	49,133	+£25,228.00	The Parish Council undertook a project to re-build a bridge over a river which is part of a public footpath in the parish. The cost of this project was £26,165.52. The majority will be covered by a grant.
Box 7 <i>Balances carried forward</i>	24,776	8,333	£ 0.00	<b>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.</b>

**mazars**

Box 9 <i>Fixed assets &amp; long-term assets</i>	47,016	47,501	+£485.00	<b>Explain <u>all</u> movements in this category and not just those above 15%</b> <b>The Parish Council purchased 2 new bins.</b>
Box 10 <i>Total borrowing</i>	0	0	£ 0.00	

# Attachment 1.3

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2024). 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.

	£	£
<b>Total of Box 7: Balances carried forward (31/3/2024)</b>		8,332.85
Deduct: Debtors		
	<input type="text"/>	
Deduct: Payments made in advance (prepayments)		
	0	
<b>Total deductions</b>		<input type="text"/>
Add: Creditors		
	<input type="text"/>	
Add: Receipts in advance		
	<input type="text"/>	
<b>Total additions</b>		<input type="text"/>
<b>Total of Box 8: Total cash and short-term investments (31/3/2024)</b> (must agree to the net balances on bank reconciliation)		8,332.85

# mazars 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 10-3pm .....	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 Alnwick Northumberland NE66 3BW Email: adrian.hinchcliffe@btopenworl d.com
Telephone: Primary contact number: 07702 502390..... 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.

## Attachment 3

### Information regarding the exercise of public rights

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.

You may find the calendar guide overleaf useful.

Please note that because the earliest date to start a compliant public rights period is 3 June 2024 the definition of 'as soon as practical' excludes any earlier dates than this.

The inspection period **must** commence no later than 1 July 2024 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 3.1. 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.**

**3 June** is the **earliest** date you can start the inspection period to include the first 10 working days of July (the inspection period would end on 12 July). The Date of Announcement can be either Friday 31 May or Sunday 2 June.

June 2024						
Mo	Tu	We	Th	Fr	Sa	Su
					1	2
<b>3</b>	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

The inspection period **MUST** include the first 10 working days of July – highlighted in **blue**.

**1 July** is the **latest** date you can start the inspection period (the inspection period would end on the 9 August). The Date of Announcement can be either Friday 28 June or Sunday 30 June.

July 2024						
Mo	Tu	We	Th	Fr	Sa	Su
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	6	7
<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

The inspection period end date can be no later than **9 August**.

August 2024						
Mo	Tu	We	Th	Fr	Sa	Su
			1	2	3	4
5	6	7	8	<b>9</b>	10	11

# Attachment 3.1

Local council name: \_\_\_\_\_ Longhoughton Parish Council \_\_\_\_\_

## Notice of appointment of date for the exercise of public rights Accounts for the year ended 31<sup>st</sup> March 2024

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

<p>1. Date of announcement: ___3 June 2024_____</p> <p>(a)</p> <p>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 2024 these documents will be available on reasonable notice on application to:</p> <p>(b) Elizabeth Taylor, Clerk _____ Rivendell, Steppey Lane, Lesbury, NE66 3PU _____ parishclerk@hotmail.com _____</p> <p style="margin-left: 40px;">commencing on (c)            3 June 2024</p> <p style="margin-left: 40px;">and ending on (d)            12 July 2024</p> <p>3. Local Government Electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>• the opportunity to question the auditor about the accounts; and</li> <li>• 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).</li> </ul> <p>The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.</p> <p>4. The auditor’s limited assurance review is being conducted under 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 review is being carried out by:</p> <p style="margin-left: 40px;">Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a></p> <p>5. This announcement is made by Elizabeth Taylor, Clerk and RFO (e)</p>	<p>(a) Insert date of placing of this notice on your website.</p> <p>(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.</p> <p>(c) And</p> <p>(d) The inspection period must be 30 working days in total and commence no later than 1 July 2024.</p> <p>(e) Insert name and position of person placing the notice</p>
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## Attachment 3.2

### What councils need to do to advertise the audit

The Local Audit and Accountability Act 2014 as summarised in the Accounts and Audit (England) Regulations 2015 (Statutory Instrument No. 234), and subsequent amendments and the Code of Audit Practice require that:

1. The accounts to be audited (the Annual Return) and other documents such as books, deeds, contracts, bills, vouchers and receipts relating to them must be made available for inspection by any person interested on reasonable notice, during a period of 30 working days selected by the Parish Council.
2. The notice advertising the inspection period must be published with the accounts and must state:
  - (1) The period of 30 working days during which the Annual Return, and other documents referred to in paragraph 1 above will be available for public inspection;
  - (2) Details of the manner in which notice should be given of an intention to inspect the accounts and other documents;
  - (3) The name and address of the auditor; and
  - (4) The provisions contained in section 26 (inspection of documents and questions at audit) and section 27 (right to make objections at audit) of the Act

The Parish Council may wish to use the template at attachment 3.2 to advertise the audit.

Please see the link below for the Accounts and Audit Regulations that apply at the date of drafting this guidance. If any amendment is passed that impacts on smaller authorities in 2023/24 we will inform you promptly.

<https://www.legislation.gov.uk/uksi/2015/234/contents/made>

## PART 5

### Inspection and notice procedure

#### Period for the exercise of public rights

14.—(1) Any rights of objection, inspection and questioning of the local auditor conferred by sections 26 and 27 of the Act may only be exercised within a single period of 30 working days.

(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 in accordance with regulation 15(3).

(3) During the period for the exercise of public rights a relevant authority must make the documents referred to in section 26(1) of the Act available for inspection on reasonable notice at all reasonable times.

#### Commencement of the period for the exercise of public rights

15.—(1) The responsible financial officer for a relevant authority must, on behalf of the authority, ensure that commencement of the period for the exercise of public rights under regulation 9(1)(b) or 12(3)(a) (as the case may be), takes place on such a day that ensures that the period referred to in regulation 14(1) includes—

- (a) ~~the first 10 working days of June of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 1 authority; or~~
- (b) the first 10 working days of July of the financial year immediately following the end of the financial year to which the statement relates, where that authority is a Category 2 authority.

## 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](mailto:local.councils@mazars.co.uk)

**Limited Assurance Admin Team**

Judith Hunter

Elaine Nicholson

Karen Hampshire

Robert Wyllie

Email: [local.councils@mazars.co.uk](mailto: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.

**[www.mazars.com](http://www.mazars.com)**

Longhoughton Parish Council Finances 2023 - 2024

Income

Date	Method	From	Reason	Amount
01/04/2023			<b>Total Balances Brought Forward</b>	<b>£ 27,006.70</b>
08/04/2023	BACS	Northumberland County Council	Precept	£ 11,791.00
14/04/2023	BACS	Northumberland County Council	Kings Coronation Grant	£ 480.00
31/08/2023	BACS	Northumberland County Council	Howick Burn Bridge	£ 450.00
06/09/2023	BACS	Northumberland County Council	Precept	£ 11,791.00
29/09/2023	BACS	Northumberland County Council	Howick Burn Bridge	£ 9,823.03
19/01/2024	BACS	Groundwork UK	NDP Grant	£ 3,798.00
14/03/2024	BACS	HMRC	VAT Refund	£ 560.01
26/03/2024	BACS	Northumberland County Council	Howick Burn Bridge	£ 222.49
			<b>Total Income</b>	<b>£ 38,915.53</b>
			<b>Total</b>	<b>£ 65,922.23</b>
		30 + 200 + 2,000	Less Uncashed Cheques YE 31/03/2023	£ 2,230.00
				<b>£ 63,692.23</b>
			<b>Total Expenditure</b>	<b>£ 55,359.38</b>
			<b>Balance (Income - Expenditure)</b>	<b>£ 8,332.85</b>
			<b>Balance Showing on Statement</b>	<b>£ 8,332.85</b>
			Money allocated:	
			By-Election - £5,000 allocated (Reserves)	£ 5,000.00
			Longhoughton Review	£ 4,000.00
			LBH Community Trust Grant	£ 300.00
			Longhoughton Heritage Group Grant	£ 235.55
			LCST Manager	£ 5,000.00
			Greenways Project	£ 1,000.00
			TOTAL	£ 14,535.55
			Plus money yet to be received	
			Howick Burn Bridge	£ 15,289.26
				Grant monies due
			<b>Expected Financial Position</b>	<b>£ 9,086.56</b>

Longhoughton Parish Council Finances 2023-24

Current Account 80012378 Expenditure		Payments		VAT Claim	Grants	Insurance	VH Support	Subs	Wages	Fees	Rent	Chairman	Stationery	Bus Shelters	Seats	Bins	Works	Contingency	Misc	Audit	Grass Cutting/Hedges	Boulmer Car Park	Boulmer Toilets	Newsletter	Website	NDP	Longhoughton Review	Global Warming	Defib	Howick Burn Bridge	LBH Community Trust	Kings Coronation		
17/04/2023	101583	Clerk	April Wages	£ 509.50					£ 509.50																									
17/04/2023	101584	HMRC	PAYE	£ 97.00					£ 97.00																									
17/04/2023	101585	Glasdon	2 x new bins Boulmer NB E33.01 credit on account so only	£ 485.39	£ 86.40											£ 398.99																		
17/04/2023	101586		VOID CHEQUE	£ -																														
17/04/2023	101587	Shiel & Morrison	Newsletter	£ 233.00																				£ 233.00										
17/04/2023	101588	Exotic Joe	Kings Jubilee	£ 150.00																												£ 150.00		
17/04/2023	101589	Exotic Joe	Kings Jubilee	£ 700.00																												£ 700.00		
17/04/2023	101590	Alexa's Canine Trust	Kings Jubilee	£ 94.74																												£ 94.74		
17/04/2023	101591	Northumberland Accountants	Payroll	£ 192.00	£ 32.00					£ 160.00																								
17/04/2023	101592	NALC	Annual Subs	£ 388.41																						£ 75.00								
17/04/2023	101593	NCC	Install 2 x bins at Boulmer	£ 364.97	£ 60.83			£ 313.14																										
17/04/2023	101594		VOID CHEQUE	£ -																														
15/05/2023	101595	Just Climb	King's Coronation	£ 650.00																													£ 650.00	
15/05/2023	101596	Stewart Barrett	King's Coronation	£ 92.14	£ 7.71																												£ 84.43	
15/05/2023	101597	Zurich Municipal	Annual Insurance	£ 663.60		£ 663.60																												
15/05/2023	101598	Clerk	Wages	£ 425.46					£ 425.46																									
15/05/2023	101599	HMRC	PAYE	£ 97.00					£ 97.00																									
15/05/2023	101600	LCSC	King's Coronation	£ 48.00																													£ 48.00	
15/05/2023	101601	John Wright	Internal Audit	£ 75.00																£ 75.00														
15/05/2023	101602	CBS World	King's Coronation	£ 4.80	£ 0.80																												£ 4.00	
15/05/2023	101603	AdrianHinchcliffe	King's Coronation	£ 30.55	£ 2.00																												£ 28.55	
15/05/2023	101604		VOID CHEQUE	£ -																														
15/05/2023	101605		Forge Print	£ 75.00																														
18/06/2023	101606		Room Hire Quarry Liaison Meeting	£ 16.00																														
18/06/2023	101607	Allied Westminster	Howick Village Hall Insurance	£ 753.36			£ 753.36																											
18/06/2023	101608	Clerk	Wages	£ 425.26					£ 425.26																									
18/06/2023	101609	HMRC	PAYE	£ 97.20					£ 97.20																									
18/06/2023	101610	St John's Ambulance	Kings Coronation	£ 190.08																														
18/06/2023	101611	MOD	Allotment Car Park Rent	£ 24.00																													£ 190.08	
18/06/2023	101612	Greenfingers	Boulmer Grass Cutting	£ 108.00																														
18/06/2023	101613	Shiel & Morrison	Newsletter	£ 98.40	£ 2.40																													
17/07/2023	101614		VOID CHEQUE	£ -																														
17/07/2023	101615	Clerk	Wages (July & Aug)	£ 1,044.92																														
17/07/2023	101616	Longhoughton Community Gardens	Grant	£ 200.00	£ 200.00																													
17/07/2023	101617	Northumberland Accountants	Quarterly Payroll	£ 54.00	£ 9.00																													
17/07/2023	101618	LCSC	Room Hire E7 Police Liaison/E7 Alnwick Medical Group	£ 14.00							£ 45.00																							
18/09/2023	BACS	Angus McNiff	Footpath Howick Burn	£ 450.00																														
18/09/2023	BACS	Clerk	Stamps	£ 12.00																														
18/09/2023	BACS	Clerk	Wages	£ 425.46					£ 425.46																									
18/09/2023	BACS	HMRC	PAYE	£ 97.00					£ 97.00																									
18/09/2023	BACS	SLCC	Annual Subs	£ 112.00				£ 112.00																										
18/09/2023	BACS	Northumberland Estates	Boulmer Village Green E10/Playing Field E62.50	£ 72.50																														
18/09/2023	BACS	Greenfingers	Grasscutting Boulmer	£ 108.00																														
18/09/2023	BACS	ICO	Annual Fee Data Protection	£ 40.00				£ 40.00																										
18/09/2023	BACS	Groundwork North East	Boulmer Meadow	£ 310.00	£ 51.67																													
18/09/2023	BACS	Shiel & Morrison	Newsletter July	£ 233.00																														
18/09/2023	BACS	Ian Weatheritt	Footpath Howick Burn	£ 9,823.03																														
16/10/2023	BACS	Mazars LLP	External Audit	£ 252.00	£ 42.00																													
16/10/2023	BACS	Misam	Howick Burn Bridge	£ 222.49																														
16/10/2023	BACS	LCSC	Room Hire E16 Quarry Liaison / E12 Police Liaison	£ 28.00																														
16/10/2023	BACS	Jo-Anne Garrick	NDP	£ 1,400.00																														
16/10/2023	BACS	Northumberland Accountants	Payroll	£ 63.00	£ 10.50																													
16/10/2023	BACS	Multiutlis	Repair Co-op Noticeboard	£ 121.00																														
16/10/2023	BACS	The Sign Shed	Howick Burn Bridge	£ 64.44																														
16/10/2023	BACS	LCSC	Village Hall Insurance	£ 944.85																														
16/10/2023	BACS	Clerk	Wages	£ 4																														