

Smaller Authority Name: PATCHING PARISH COUNCIL _____

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025
Accounts and Audit Regulations 2015

- 1 The audit of accounts for (Smaller Authority Name) Patching Parish Council_ for the year ended 31 March 2025 has been completed and the accounts have been published.
- 2 The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) Patching Parish Council_____ on application to
 - (a) (Name of Clerk) V. Pinnell _____
 - (b) (Address of Clerk)
The Old Granary, 1 Church Farm Close, Patching, West Sussex
BN13 3FA

 - (c) (Telephone/email, and hours and arrangements to view)

patchingpc@gmail.com_____
- 3 Copies will be provided to any person on payment of £_5_____ for each copy of the Annual Return

Announcement made by (Name of Clerk)

V. Pinnell _____

Date of Announcement

13/05/2025 _____

Explanation of variances 2024/25 – pro forma

Name of emailer authority:

Insert figures from Section 2 of the AGAR in all Blue Highlighted boxes

PATCHING PARISH COUNCIL

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500);
- variances of more than £100,000 must be explained even where the constituent less than 15%.

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	8,291	8,106				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	4,000	4,000	0	0.00%	NO		
3 Total Other Receipts	909	1,239	-329	26.58%	YES	Explanation not required, difference less than £500	
4 Staff Costs	2,285	2,231	34	1.52%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	2,147	2,822	-675	23.92%	YES		
7 Balances Carried Forward	8,789	8,291	498	6.01%	NO		
8 Total Cash and Short Term Investments	8,789	8,291	498	6.01%	NO		
9 Total Fixed Assets plus Other Long Term Investments and Assets	256	341	-85	24.93%	YES	Explanation not required, difference less than £500	
10 Total Borrowings	0	0	0	0.00%	NO		

Smaller authority name: PATCHING PARISH COUNCIL

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN (EXEMPT
AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
1. Date of announcement <u>Monday 2 June 2025</u> (a) 2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's 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 2025, these documents will be available on reasonable notice by application to: (b) <u>patchingpc@gmail.com</u> commencing on (c) <u>Tuesday 3 June 2025</u> and ending on (d) <u>Monday 14 July 2025</u> 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • 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. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 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: MOORE Moore (Ref AP/HD) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ 5. This announcement is made by (e) <u>RICHARD PROR (RFO)</u>	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (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 (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below (d) The inspection period between (c) and (d) must also include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

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

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.