

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

BLENNERHASSET AND TORPENTHOL 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 2022, 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | prepared its accounting statements in accordance with the Accounts and Audit Regulations. |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge. |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | has only done what it has the legal power to do and has complied with Proper Practices in doing so. |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts. |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | considered and documented the financial and other risks it faces and dealt with them properly. |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 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. |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | responded to matters brought to its attention by internal and external audit. |
| 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. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant. |
| 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 |
| | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| | | | has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts. |

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

26/05/2022

and recorded as minute reference:

2551(i)

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No
☒ | ☐

WWW.BLENNERHASSET.COM

Section 2 – Accounting Statements 2021/22 for

BLENNERHASSET AND TORPENTHAY PARISH COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2021 £ | 31 March 2022 £ | |
| 1. Balances brought forward | 10 695 | 14 055 | 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 | 10 650 | 10 650 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 361 | 460 | 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 | 1745 | 2085 | 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 | 5906 | 9657 | 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 | 14 055 | 13 423 | 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 | 14 055 | 13 423 | 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. |
| 9. Total fixed assets plus long term investments and assets | 6979 | 8079 | 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). |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes | No | N/A |
| | | | ✓ |
| | | | The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions. |

I certify that for the year ended 31 March 2022 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

J Rae
SIGNED REQUIRED

Date

09/04/2022

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

26/05/2022

as recorded in minute reference:

2551 (ii)

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

J Rowe
SIGNED REQUIRED

Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

BLENNERHASSET AND TORPENTHOV PARISH COUNCIL

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22:

ENTER AMOUNT £00,000

11,110

Total annual gross expenditure for the authority 2021/22:

ENTER AMOUNT £00,000

11,742

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

J Rae

26/05/2022

I confirm that this Certificate of Exemption was approved by this authority on this date:

26/05/2022

Signed by Chairman

Date

SIGNATURE REQUIRED

J Bawe

26/05/2022

as recorded in minute reference:

2551 (iii)

Generic email address of Authority

Telephone number

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

bandtpco@gmail.com

TELEPHONE NUMBER

016973 42138

*Published web address

ENTER AUTHORITY OWNED WEBSITE/WEBPAGE ADDRESS

www.blennerhasset.com

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT

Annual Internal Audit Report 2021/22

ENTER NAME OF AUTHORITY
BLANN OR HASSSET AND TORPEN HOW PARISH COUNCIL

ENTER PUBLICLY AVAILABLE WEBSITE OR EMAIL ADDRESS
WWW.BLANNERHASSET.COM

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered") | ✓ | | |
| L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements | ✓ | | |
| M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | Not applicable |
| | | | ✓ |

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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR
TREVOR GORAL

Signature of person who carried out the internal audit

TREVOR GORAL

Date

16/04/2022

*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).

Bank reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March 2022" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority:

BLENNERHASSET AND TORPENHOW PARISH COUNCIL

County area (local councils and parish meetings only):

CUMBRIA

Financial year ending 31 March 2022

Prepared by (Name and Role):

JANICE RAE CLERK/RFO

Date:

09/04/2022

Balance per bank statements as at 31/3/2022:

CBS
NATWEST

| | £ | £ |
|--|----------|----------|
| | 13,711.4 | |
| | 276.2 | |
| | | 13,987.6 |

Petty cash float (if applicable)

N/A

Less: any unpresented cheques as at 31/3/22(enter these as negative numbers)

96
97

| |
|----------|
| (200.00) |
| (364.50) |
| (564.50) |

Add: any un-banked cash as at 31/3/22

N/A

| |
|---|
| - |
|---|

Net balances as at 31/3/22 (Box 8)

13,423.1

Explanation of variances

Name of smaller authority: BLENNYHASSET AND TORPENHOW PARISH COUNCIL
County area (local councils and parish meetings only): CUMBRIA

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

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

- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year.

| | 2020/21 £ | 2021/22 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|---|--------------|--------------|---------------|---------------|--------------------------|--|--|
| 1 Balances Brought Forward | 10,895 | 14,055 | | | | | |
| 2 Precept or Rates and Levies | 10,859 | 10,859 | 0 | 0.00% | NO | | |
| 3 Total Other Receipts | 351 | 460 | 99 | 27.42% | YES | Explanation not required- difference less than £200 | |
| 4 Staff Costs | 1,745 | 2,085 | 340 | 19.48% | YES | Increase in Clerk's hours | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 5,995 | 9,857 | 3,751 | 63.51% | YES | Purchase of map board £1320. Playing Field Grass Cutting from previous year £1400. Tree work \$200. Increase in grounds maintenance £521 | |
| 7 Balances Carried Forward | 14,055 | 13,423 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 14,055 | 13,423 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and | 5,978 | 8,079 | 1,100 | 15.76% | YES | Purchase of lectern map board £1,100 | |
| 10 Total Borrowings | 0 | 0 | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

variances of £200 or less are tolerable

| BLENNERHASSET AND TORPENHOW PARISH COUNCIL - INCOME AND EXPENDITURE - 2021-22 | | | | | | | | | |
|---|--------------------------------------|------------|----------|--------|----------------------------------|---------------------------------|--------------|---------|-----------|
| DATE | INCOME RECEIVED FROM | AMOUNT | DATE | Chq No | EXPENDITURE INCURRED TO | SUBJECT | TOTAL AMOUNT | VAT | S137 |
| 1.4.21 | Balance bfwd | £14,055.10 | 5.5.21 | 64 | CALC | Annual Subscription | £154.68 | | |
| | COIF Charity | 0.41 | 5.5.21 | 65 | P. Wilson | Auditor | £90.00 | | |
| 1.4.21 | Allerdale BC - (Half yearly precept) | £5,325.00 | 5.5.21 | 66 | B&B Cricket Club | Grass Cutting 2020 season | £1,400.00 | | |
| 23.6.21 | Electricity NW - Wayleave | £78.88 | 14.7.21 | 67 | Torpenhow Village Hall Committee | Room Hire 10 June 2021 | £8.00 | | |
| 28.5.21 | COIF Charity | £0.40 | 14.7.21 | 68 | J Rae | Clerk's Account Q1 | £349.00 | | |
| 31.8.21 | COIF Charity | £0.40 | 14.7.21 | 69 | HMRC | PAYE Q1 | £87.20 | | |
| 30.9.21 | Allerdale BC - (Half yearly precept) | £5,325.00 | 14.7.21 | 70 | J Rae | Clerk's expenses Q1 | £145.80 | | |
| 30.11.21 | COIF Charity | £0.41 | 14.7.21 | 71 | B. Powley | Refund Rope Play Area | £161.89 | £26.98 | |
| 28.3.22 | HMRC - VAT Refund | £379.38 | 14.7.21 | 72 | St Michaels Church Torpenhow | Donation | £250.00 | | £250.00 |
| | TOTAL INCOME | £11,109.88 | 14.7.21 | 73 | J.G. Mumberson | Repairs Pot Holes Blennerhasset | £321.00 | | |
| | | | 14.7.21 | 74 | Allerdale Borough Council | Play Area Inspection | £109.20 | £18.20 | |
| | | | 8.9.21 | 75 | J Rae | Clerk's Account Q2 | £429.57 | | |
| | | | 8.9.21 | 76 | HMRC | PAYE Q2 | £107.40 | | |
| | | | 8.9.21 | 77 | J Rae | Clerk's expenses Q2 | £155.81 | | |
| | | | 8.9.21 | 78 | Torpenhow Village Hall Committee | Room Hire 14 July 2021 | £16.00 | | |
| | | | 8.9.21 | 79 | BHIB Limited | Annual Insurance | £347.51 | | |
| | Balance bfwd | £14,055.10 | 8.9.21 | 80 | Colin Stevens Forestry Ltd. | Disposal tree house/tree work | £600.00 | £100.00 | |
| | Income 21-22 | £11,109.88 | 8.9.21 | 81 | Citizens Advice Allerdale | Donation | £50.00 | | £50.00 |
| | Expenditure 21-22 | £25,164.98 | 3.11.21 | DD | Information Commissioners Office | Data Protection Fee | £35.00 | | |
| | BALANCE | £11,741.92 | 10.11.21 | 82 | Torpenhow Village Hall Committee | Room Hire 8.9.2021 | £12.00 | | |
| | | £13,423.06 | 10.11.21 | 83 | Image Signmakers | Lectern Map Board | £1,320.00 | £220.00 | |
| | | | 10.11.21 | 84 | Strawberry Cottage Landscapes | Grass Cutting 2021 | £2,855.00 | | |
| | | | 10.11.21 | 85 | GNAAS | Donation | £500.00 | | £500.00 |
| | BANK BALANCES | | 12.1.22 | 86 | Torpenhow Village Hall Committee | Room Hire 10.11.21 | £12.00 | | |
| | | | 12.1.22 | 87 | J Rae | Clerks account Q3 | £429.57 | | |
| | CBS | £13,711.36 | 12.1.22 | 88 | HMRC | PAYE Quarter 3 | £107.40 | | |
| | Unpresented chqs | £200.00 | 12.1.22 | 89 | J Rae | Clerk's expenses Q3 | £146.57 | | |
| | | £364.50 | 12.1.22 | 90 | N. Harrison | Re-varnishing noticeboards | £35.00 | | |
| | | £13,146.86 | 9.3.22 | 91 | Rocket Sites | Website Hosting Fee | £18.00 | £3.00 | |
| | PLUS NAT WEST | £276.20 | 9.3.22 | 92 | J. Rae | Clerk's account Quarter 4 | £459.76 | | |
| | | £13,423.06 | 9.3.22 | 93 | HMRC | PAYE Quarter 4 | £114.80 | | |
| | | | 9.3.22 | 94 | J. Rae | Clerk's expenses Quarter 4 | £149.26 | | |
| | | | 9.3.22 | 95 | Torpenhow Village Hall Committee | Annual Donation | £200.00 | | £200.00 |
| | | | 9.3.22 | 96 | Blen & Baggrow Social Centre | Annual Donation | £200.00 | | £200.00 |
| | | | 18.3.22 | 97 | A. Raine | Refund (Mugs) | £364.50 | 60.75 | |
| | | | | | TOTAL | | £11,741.92 | £428.93 | £1,200.00 |

Smaller authority name: BLENNERHASSET & TORPENTHOL PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE | NOTES |
|--|--|
| <p>1. Date of announcement <u>10 June 2022</u> (a)</p> <p>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 AGAR, the accounting records for the financial year to which it 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 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>Janice Rae Clerk/RFO</u> <u>Tel 016973 42138</u> <u>Email bandtpce@gmail.com</u></p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• 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. <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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) <u>JANICE RAE</u> <u>CLERK/RFO</u></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 authority</p> |