

• Variances of more than 15% or less than £200

Explanation of variances - pro forma

Name of tender authority: [redacted]
 County: [redacted]
 Insert figures from Section 2 of the account in all cells highlighted below.
 Next, please provide full explanations, including historical values, for the following that will be reported in the green boxes where relevant:
 - variances of more than 15% between totals for individual taxes (except variances of less than £200).
 - a breakdown of approved courses or the total tax if the total variance (Box 7) figure is more than twice the annual receipts & taxes value (Box 3).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	
1 Balances Brought Forward	7,264	7,264				[redacted]
2 Precept or Rates and Levies	5,175	5,095	80	1.55%	NO	[redacted]
3 Total Other Receipts	5	87	82	1640.00%	YES	[redacted]
4 Staff Costs	1,288	1,275	13	1.01%	NO	[redacted]
5 Loan Interest/Capital Repayment	5	5	0	0.00%	NO	[redacted]
6 All Other Payments	1,000	1,318	317	31.70%	YES	[redacted]
7 Balances Carried Forward	7,264	7,264			NO	[redacted]
8 Total Cash and Short Term Investments	7,264	7,264				[redacted]
9 Total Fixed Assets plus Other Long Term Investments on	50	50	0	0.00%	NO	[redacted]
10 Total Borrowings	5	5	0	0.00%	NO	[redacted]

Rounding errors of up to £2 are tolerable
 Variances of £200 or less are tolerable

ONLY (3) other receipts of 86.94 for UAT reclaim BUT under £200 so not applicable
 (6) All other payments £2686 in 20/21 BUT £3323 in 21/22 VARIANCE is really the ESSO (we request for funding - we utilised our accrued reserves. Rest Standard/budget

AGAR Bank Reconciliation

Total Opening Balance at 1.4.2021	<u>£7,787.03</u>
Represented By	
Treasurers Account	£6,630.00
Parish Plan Account	£1,157.03
Receipts	£4,521.94
Payments	£5,295.00
Closing Balance at 31.3.2022	<u>£7,013.72</u>
Represented by	
Treasurers Account	£5,856.69
Parish Plan Account	£1,157.03

AGAR Accounting Statement Calculation (Rounded to nearest £1)

Income	Expenses	Balance Carried Forward
£7,787.00 minus	£ 1,972.00	
£4,435.00	£ -	
£87.00	£ 3,323.00	
<u>£12,309.00</u>	<u>£ 5,295.00</u>	<u>£7,014.00</u>

Smaller authority name:
WHITTINGHAM, CALLALY & ALNHAM PARISH COUNCIL

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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

NOTICE

1. Date of announcement Friday 24th JUNE 2022 (a)

2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:

(b) The Acting Parish Clerk
Sayer Cottage
Whittingham
Northumberland NE66 4UP

whittinghampc29@gmail.com

commencing on (c) **Monday 27th June 2022**

and ending on (d) **Friday 5th August 2022**

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:

PKF Littlejohn LLP (Ref: SBA Team)
1 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)

5. This announcement is made by (e) Karen Armstrong, Acting Parish Clerk of Whittingham, Callaly & Alnham Parish Council.