

TRANSPARENCY CODE REQUIREMENTS 2024-25

Little Horwood Parish Council

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Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Little Horwood 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 2025, that:

	Agreed		Yes means that this authority:
	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 type="checkbox"/>	<input checked="" 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 type="checkbox"/>	<input checked="" 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 has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

*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:

15/05/2025

and recorded as minute reference:

MINUTE 25/061

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

Chair

Clerk

ENTER PUBLIC ADDRESS <https://littlehorwoodparishcouncil.gov.uk>

Explanation of 'No' responses given in Annual Governance Statement

3. There is currently only one councillor as authorizing signatory on the bank account. Following the resignation of the previous chair and start of new clerk it took 4 months for our current bank to process amendment of the mandate to add in the councillor now a signatory and also the new clerk. Dual authorization has remained in place throughout so internal control is maintained. We are in the process of moving our accounts to Unity Bank, and will then have 4 councillors as authorized signatory plus clerk/RFO.

5. The risk assessment is out of date and is focused on financial risks only. It has been minuted at the Annual Meeting of the PC that a new risk assessment is to be drawn up for approval at the next meeting (July), covering both financial and operational risks.

Annual Internal Audit Report 2024/25

Little Horwood Parish Council

<https://www.littlehorwoodparishcouncil.gov.uk/> E WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 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

02/05/2025

07/05/2025

08/05/2025

Name of person who carried out the internal audit

Deborah O'Brien CiLCA PIALC AUDITOR

Signature of person who carried out the internal audit

Date

08/05/2025

*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 2 – Accounting Statements 2024/25 for

Little Horwood Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	23,290	25,644	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	19,000	20,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2,952	3,517	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	2,681	6,779	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	16,917	25,004	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	25,644	17,378	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	25,644	17,378	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	39,402	40,286	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)		<input checked="" type="checkbox"/>		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)			<input checked="" type="checkbox"/>	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 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

[Redacted Signature]

Date

07/05/2025

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

15/05/2025

as recorded in minute reference:

25/062

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

[Redacted Signature]

Little Horwood Parish Council

Prepared by: _____

Name and Role (Clerk/RFO etc)

Date: _____

Approved by: _____

Name and Role (RFO/Chair of Finance etc)

Date: _____

A	Bank Reconciliation at 31/03/2025		
	Cash in Hand 01/04/2024		25,644.06
	ADD Receipts 01/04/2024 - 31/03/2025		23,517.16
	SUBTRACT Payments 01/04/2024 - 31/03/2025		49,161.22
	Cash in Hand 31/03/2025 (per Cash Book)		31,783.37
B			17,377.85
	Cash in hand per Bank Statements		
	Petty Cash 31/03/2025	0.00	
	TSB 30-99-74 00071458 31/03/2025	1,970.80	
	TSB 30-99-74 07210550 31/03/2025	15,407.05	
B			17,377.85
	Less unrepresented payments		
			17,377.85
	Plus unrepresented receipts		
	Adjusted Bank Balance		17,377.85
	A = B Checks out OK		

Little Horwood Parish Council **STATEMENT OF ACCOUNTS**

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	25,644.06	
Cash in Hand		
Precept	20,000.00	
Devolution payment	885.12	
LHRGT mowing	395.00	
Interest BIA	269.17	
Allotment rent	470.00	
Other grants/donations		
Other income	151.06	
Admin		2,351.00
Staff		5,840.06
Donations & Subscriptions		3,123.58
Regular expenses		8,563.66
Other expenditure		528.90
Contingency		
EMR Green Spaces		7,113.09
EMR Post Office Hall Rental		
EMR Office Equipment		
EMR War Memorial maintenance		
EMR Allotment maintenance		280.00
EMR Bus Shelter Repairs		
EMR Streetlight maintenance		1,005.00
Extra Green Spaces Work		692.90
VAT	1,346.81	2,285.18
	23,517.16	31,783.37
Closing Balances:		
Balances in Bank Account		17,377.85
Cash in Hand		
TOTAL	49,161.22	49,161.22

The above statement represents fairly the financial position of the council as at 31 Mar 2025

Signed _____
Responsible Financial Officer

Date _____

Little Horwood Parish Council
PAYMENTS LIST

Vouche Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
4 Staff	02/04/2024		TSB 30-99-74 00071	LH 24.04	Clerk's Salary	Little Horwood Parish Cour	E	670.28		670.28
1 Donations & Subscriptions	04/04/2024		TSB 30-99-74 00071	LH 24.01	Donations & Subscriptions	Men in Sheds	E	100.00		100.00
5 Regular expenses	15/04/2024		TSB 30-99-74 00071	LH 24.05	Street Lighting power	nPower	L	136.50	6.83	143.33
12 Admin	27/04/2024		TSB 30-99-74 00071	LH 24.12	Insurance	Gallagher	E	712.02		712.02
11 Regular expenses	01/05/2024		TSB 30-99-74 00071	LH 24.11	Devolution grass cutting	Walker Grounds Care	E	712.20		712.20
13 Donations & Subscriptions	16/05/2024		TSB 30-99-74 00071	LH 24.13	LHRGT grant	Little Horwood Parish Cour	E	1,250.00		1,250.00
14 Regular expenses	01/06/2024		TSB 30-99-74 00071	LH 24.14	Devolution grass cutting	Walker Grounds Care	E	712.20		712.20
15 Admin	17/06/2024		TSB 30-99-74 00071	LH 24.15	Audit	Black Cat	E	100.00		100.00
17 Staff	01/07/2024		TSB 30-99-74 00071	LH 24.17	Clerk's Salary	Little Horwood Parish Cour	E	670.28		670.28
18 Staff	01/07/2024		TSB 30-99-74 00071	LH 24.18	Clerk's back pay	Little Horwood Parish Cour	E	939.12		939.12
19 Regular expenses	01/07/2024		TSB 30-99-74 00071	LH 24.19	Devolution grass cutting	Walker Grounds Care	E	712.20		712.20
20 Other expenditure	01/07/2024		TSB 30-99-74 00071	LH 24.20	Scribe	Scribe	S	177.00	35.40	212.40
23 Regular expenses	03/07/2024		TSB 30-99-74 00071	LH 24.23	Street Lighting power	nPower	L	295.91	14.80	310.71
25 Regular expenses	01/08/2024		TSB 30-99-74 00071	LH 24.25	Devolution grass cutting	Walker Grounds Care	X	712.20		712.20
29 Regular expenses	01/09/2024		TSB 30-99-74 00071	LH 24.29	Devolution grass cutting	Walker Grounds Care	X	712.20		712.20
34 Regular expenses	22/09/2024		TSB 30-99-74 00071	LH 24.33	Streelighting maintenance	Sparkx	S	1,635.00	327.00	1,962.00
37 Staff	01/10/2024		TSB 30-99-74 00071	LH 24.35	Clerk's Salary	Little Horwood Parish Cour	X	1,187.16		1,187.16
40 Regular expenses	01/10/2024		TSB 30-99-74 00071	LH 24.38	Devolution grass cutting	Walker Grounds Care	X	712.20		712.20
39 Regular expenses	03/10/2024		TSB 30-99-74 00071	LH 24.37	Street Lighting power	nPower	L	277.14	13.86	291.00
42 Donations & Subscriptions	03/10/2024		TSB 30-99-74 00071	LH 24.40	Donations & Subscriptions	SLCC	E	120.00		120.00
44 Donations & Subscriptions	23/10/2024		TSB 30-99-74 00071	LH24.42	Donations & Subscriptions	Winslow & District Commu	X	100.00		100.00
46 Donations & Subscriptions	24/10/2024		TSB 30-99-74 00071	LH24.44	LHRGT grant	Little Horwood Rec Ground	X	1,250.00		1,250.00
52 Staff	01/11/2024		TSB 30-99-74 00071	LH 24.52	Clerk's Salary	Little Horwood Parish Cour	X	395.72		395.72
54 Extra Green Spaces Work	16/11/2024		TSB 30-99-74 00071	LH 24.55	Materials	B&Q	S	124.50	24.90	149.40
59 Admin	29/11/2024	25/015	TSB 30-99-74 00071		Website	TEEC Limited	S	216.00	43.20	259.20
57 Donations & Subscriptions	29/11/2024		TSB 30-99-74 00071		Donations & Subscriptions	Men in Sheds	X	100.00		100.00
61 Regular expenses	29/11/2024		TSB 30-99-74 00071	LH 24.54	Devolution grass cutting	Walker Grounds Care	X	712.20		712.20
55 Extra Green Spaces Work	29/11/2024		TSB 30-99-74 00071		Handyman	3 Gen Fencing	X	480.00		480.00
66 Regular expenses	01/12/2024	25/015	TSB 30-99-74 00071		Allotment & grounds maintenai	Walker Grounds Care	X	87.50		87.50
66 EMR Allotment maintenance	01/12/2024	25/015	TSB 30-99-74 00071		Allotment & grounds maintenai	Walker Grounds Care	X	280.00		280.00
64 Staff	02/12/2024	25/015	TSB 30-99-74 00071		Clerk's Salary	Little Horwood Parish Cour	X	395.72		395.72
62 Admin	05/12/2024	25/015	TSB 30-99-74 00071		Office 365	Atomyc Limited	S	103.20	20.64	123.84
65 Regular expenses	09/12/2024	25/015	TSB 30-99-74 00071		Error	Buckinghamshire Council	X	390.00		390.00
71 Staff	02/01/2025	25/015	TSB 30-99-74 00071		Clerk's Salary	Little Horwood Parish Cour	E	1,187.16		1,187.16

1 June 2025 (2024 - 2025)

Little Horwood Parish Council

PAYMENTS LIST

Vouche Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
73 Staff	02/01/2025	25/015	TSB 30-99-74 00071		Clerk's Salary	Little Horwood Parish Cour	E	395.72		395.72
76 Regular expenses	14/01/2025		TSB 30-99-74 00071		Dog waste bin emptying	Buckinghamshire Council	S	325.00	65.00	390.00
78 EMR Green Spaces	30/01/2025		TSB 30-99-74 00071		Trees	Buckingham Nurseries Ltd	S	706.61	141.32	847.93
78 EMR Green Spaces	30/01/2025		TSB 30-99-74 00071		Trees	Buckingham Nurseries Ltd	Z	71.99		71.99
79 Regular expenses	30/01/2025		TSB 30-99-74 00071		Street Lighting power	nPower	L	122.81	6.14	128.95
79 Regular expenses	30/01/2025		TSB 30-99-74 00071		Street Lighting power	nPower	L	135.31	6.77	142.08
79 Regular expenses	30/01/2025		TSB 30-99-74 00071		Street Lighting power	nPower	L	149.26	7.46	156.72
86 Staff	03/02/2025		TSB 30-99-74 00071		Clerk's Salary	Little Horwood Parish Cour	E	406.19		406.19
77 EMR Streetlight maintenance	10/02/2025		TSB 30-99-74 00071		Streetlighting maintenance	Sparkx	S	1,005.00	201.00	1,206.00
83 EMR Green Spaces	10/02/2025		TSB 30-99-74 00071		Materials	MKM BS Milton Keynes	S	908.66	181.73	1,090.39
87 EMR Green Spaces	10/02/2025		TSB 30-99-74 00071		Tree planting accessories	Cheviot Trees Ltd	S	495.49	99.10	594.59
84 EMR Green Spaces	25/02/2025		TSB 30-99-74 00071		Tree work	Green Trees (Bucks) Ltd	S	2,340.00	468.00	2,808.00
97 Staff	03/03/2025		TSB 30-99-74 00071		Clerk's Salary	Little Horwood Parish Cour	E	406.19		406.19
89 EMR Green Spaces	09/03/2025		TSB 30-99-74 00071		Materials	MKM BS Milton Keynes	S	121.64	24.33	145.97
95 EMR Green Spaces	09/03/2025		TSB 30-99-74 00071		Biodiversity Survey	Future Nature WTC	S	659.40	131.88	791.28
99 EMR Green Spaces	24/03/2025		TSB 30-99-74 00071		Allotment & grounds maintenai	Platts Horticulture LLP	S	332.00	66.40	398.40
100 EMR Green Spaces	25/03/2025		TSB 30-99-74 00071		Football goals	MH Goals Ltd	S	1,281.60	256.32	1,537.92
							Total	28,228.48	2,142.08	30,370.56

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

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

[illegible]

Smaller authority name: Little Horwood Parish Council

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

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
<p>1. Date of announcement <u>01/06/2025</u> (a)</p> <p>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.</p> <p>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:</p> <p>(b) <u>Hilary Kane, Clerk & RFO</u> <u>9 Church St, Little Horwood, Milton Keynes, MK17 0PF</u> <u>clerk@littlehorwoodparishcouncil.gov.uk</u>, tel 01296 713262</p> <p>commencing on (c) <u>Tuesday 3 June 2025</u></p> <p>and ending on (d) <u>Monday 14 July 2025</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; andThe 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 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:</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>Hilary Kane, 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>

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

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect 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. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer ‘what’ questions, not ‘why’ questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority’s finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority’s area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this ‘right to object’ to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens’ Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, 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, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor’s decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.	If you wish to contact your authority’s appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i> .
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Little Horwood Parish Council 2025-26

Councillors and their Responsibilities

Name of Councillor	Responsibilities	Projects	Appointments/Representation on Outside Bodies
David Foster Chairman	PC Trustee Little Horwood Trust (Chairman) Flooding Highways repairs Green Spaces Annual audit of the grass cutting contractor PC Rep on LH Recreation Ground Committee	Street Furniture Annual Asset Register review Devolution Green Spaces	Little Horwood Trust Green spaces
Robbie Macpherson Vice Chairman	Organise Litter Pick Review of Planning Applications HS2/EWR liaison		North Bucks Parishes Planning Consortium (NBPPC) Buckinghamshire Council Planning Forum
Amanda Digne-Malcolm	Quarterly review of Parish Council accounts Budget setting with Clerk Review of Planning Applications Footpath walk with SS 20 mph campaign	Annual Asset Register review	Little Horwood Trust Parish Liaison Committee
Chris Hooper	PC Rep on LH Memorial Hall Management committee Winslow & Villages Community Board representative Risk Assessment audit		Winslow & Villages Community Board LH Memorial Management committee
Andrew Kane	Defibrillator training & maintenance with SS Maintain and download data from MVAS speed control equipment & MVAS stats analysis Review of Planning Applications Review the website for compliance with transparency and accessibility regulations		
Karen Jones	Police liaison Review of Planning Applications		
John Davis	Review of Planning Applications		Little Horwood Trust

Little Horwood Parish Council 2024-5

Little Horwood Parish Council Property List

The Green

The Millennium Wood

The Spinney