**Edenham, Grimsthorpe, Scottlethorpe and Elsthorpe**

**Parish Council**

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025**

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27**

**The Accounts and Audit Regulations 2015 (SI 2015/234)**

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| **NOTICE** |
| **1. Date of announcement 22/05/2025** (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 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 2025, these documents will be available on reasonable notice by application to:**(b) Mrs C K Sands, Parish Clerk/RFO, 14 Scottlethorpe Road, Edenham, Bourne, Lincs, PE10 0LN. E-mail, *edenham.pc@gmail.com*, Tel 01778 591435 commencing on (c) \_\_**Tuesday 3 June 2025** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ and ending on (d) \_\_\_**Monday 14 July 2025** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **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 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:****PKF Littlejohn LLP (Ref: SBA Team)****15 Westferry Circus****Canary Wharf****London E14 4HD**(sba@pkf-l.com)**5. This announcement is made by (e)** Mrs C K Sands, Parish Clerk/RFO |

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.

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| 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](https://www.pkf-l.com/wp-content/uploads/2020/09/Council-accounts-a-guide-to-your-rights.pdf) 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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*. |