

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

ANWICK 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	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"/>

*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:

30.06.2025

and recorded as minute reference:

1/002

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

Chair

Clerk

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

anwick.parish.lincolnshire.gov.uk

Section 2 – Accounting Statements 2024/25 for

ANWICK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	3809	783	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	10400	13380	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	11859	25882	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	4862	4953	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	20422	29117	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	783	5975	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	783	5975	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	25266	22135	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)				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)			✓	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

J. Flanagan

Date

30.06.2025

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

30.06.2025

as recorded in minute reference:

1/003

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

K. Boulton

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of

ANWICK PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

Annual Internal Audit Report 2024/25

ANWICK PARISH COUNCIL

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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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
09/06/2025

Name of person who carried out the internal audit
Cathryn Nicoll

Signature of person who
carried out the internal audit

Cathryn Nicoll

Date 24 06 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).

Bank reconciliation – example

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 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis

Name of smaller authority: **Anwick Parish Council**

County area (local councils and parish meetings only): **Lincolnshire**

Financial year ending 31 March 20xx

Prepared by (Name and Role): **Jeanne Flanagan Clerk**

Date: **30/06/2025**

		£	£
Balance per bank statements as at 31/3/xx:	2025		
e.g Current Account		783.00	
High Interest Account			
Building Society Premium Account			

783.00

Petty cash float (if applicable)

Less: any un-presented cheques as at 31/3/xx
(normally only current account)
Cheque number

0.00

Add: any un-banked cash as at 31/3/xx
e.g Allotment rents banked 30/3/xx (but not credited until 2 April)

Net balances as at 31/3 /3/2025

783.00

Internal Audit Report - Intermediate and Final

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

Council:	Anwick Parish Council
Internal Auditor:	Cathryn Nicoll
Year Ending:	31 March 2025
Date of Report:	15 June 2025

Lincolnshire Association of Local Councils Internal Audit Report

To the Chairman of Anwick Parish Council

I have examined council business including policies, agendas and minutes, accounting and financial statements and other documents relevant to this audit.

This report should be read in conjunction with the Internal Audit Checklist. My findings and recommendations are listed below, I have mainly dealt with the "High" risk issues, but consideration should also be given to the "medium" risk issues.

GOVERNANCE

A complete review of policies is needed to be compliant with statutory requirements. The very minimum of policies required are:

- Standing Orders
- Financial Regulations
- Code of Conduct (CoC)
- Complaints Policy
- Scheme of Publication

Whilst some of these policies are in place there should be a programme of review and adoption which should be included within the document.

Of major concern is the apparent lack of Financial Regulations.

At the very minimum the Council's Public Liability and Employers Liability Insurance Certificates should be uploaded to the Council website. The insurance certificates in relation to the Community Centre were viewed.

Recommendations:

- All policies reviewed without delay and the "missing" policies put in place, dated and minuted as adopted by Council.
- A schedule of future reviews of all policies should be produced.
- Standing Orders should be reviewed, dated and minuted as adopted.
- Financial Regulations need to be put in place, dated and minuted as adopted.
- Code of Conduct is provided to all Councillors and signed by each councillor to confirm compliance to the CoC. Confirmation should be held by the clerk/rfo.

TRANSPARENCY

There is an asset register in place however this does not give sufficient information. Each item should be listed with a purchase date (if known), value and disposal date (if this is the case).

Recommendation:

- An accurate Asset Register should be prepared as soon as possible.

ACCOUNTING

As detailed above there would appear to be no Financial Regulations in place which need to be produced and adopted as soon as possible. The result is that internal control is not evidenced, eg payments to be made by council not listed on agenda and minuted, etc.

The clerk is signing cheques. Cheques should be signed by two councillors (at least) and the counterfoils initialled, along with the invoice to which the payment relates. BACS payments should be authorised by two councillors (ie the clerk makes the online payment at the bank and online authorisation of the payments should be carried out by two councillors on a rotational basis). This arrangement should be set up with the bank.

There should be a minimum of three signatories on the bank account in addition to the clerk who should not sign cheques unless countersigned by two councillors.

Recommendation:

- Banking arrangements should be reviewed and steps taken to comply with statutory requirements.
- All payments should be listed on a meeting agenda and minutes to provide transparency.

BUDGET

A budget to support the annual precept should be prepared, documented and adopted by Council and minuted. Currently the precept is determined by a percentage increase.

Earmarked reserves and general reserves need review regularly and minuting. General reserves should be built up to allow for unexpected expenditure and in the event of the precept not being paid in full by the District Council.

PAYROLL AND HR

There is no HR Working Group or Committee in place, this would allow for annual appraisals and support to the clerk/rfo. The Chair should not be a member of this group/committee; suggest two or three members of council.

Council should enrol with HMRC as a protection against any claim in the future for Income Tax. The clerk/rfo has confirmation that salary can be set against a previous employment pension and income tax paid through that channel, but the council should have on file confirmation from HMRC (either by letter or email) that this is the case.

See comments above in relation to clerk/rfo working hours and salary.

Recommendations:

- An HR group / committee be formed as a support to the clerk/rfo.
- Council registers with HMRC.
- Wage, PAYE and NI payments need to have a more robust system of recording.
- HR policies are put in place.

OTHER

▪ Policies

I **recommend** that a number of policies (some detailed above) should be produced and published to give credibility to Anwick Parish Council, viz;

- Standing Orders (to be reviewed, adopted and tailored to Anwick Parish Council)
- Financial Regulations
- Risk Management
- Data Protection
- Freedom of Information
- Records Retention
- Scheme of Publication
- Complaints

Council is an employer therefore, as a minimum the following HR/Personnel policies should be in place, others are optional.

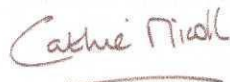
- Grievance
- Disciplinary

Templates are available via the LALC website however all policies etc should be tailored to Anwick Parish Council.

- The email address given on the accessibility statement of the website should be updated to the current email address.
- It is good practice for the names of councillors (and contact details) to be given on the website.
- It may be helpful to the clerk/rfo, councillors and members of the public if dates of routine parish council meetings are set for a year and published. A decision will need to be made of the frequency of meetings, eg monthly, bi-monthly.
- As the clerk has been in post for a considerable length of time, I would suggest attendance at a Clerk's Training Day provided by Lincolnshire Association of Local Councils (LALC) which would give the opportunity to be appraised of the significant number of changes to statutory requirements.
- It may also be helpful if councillors also attend a Councillors training session, again to appraise of the changes in legislation etc.
- There are a number of publications available to download from the LALC and/or NALC websites and it could be helpful if these are consulted.
 - The Practitioners' Guide 2025 published by the Smaller Authorities Proper Practices Panel (published annually)
 - The Good Councillors' Guide published by NALC
 - The Good Councillors' Guide to Finance published by NALC

There are many more that deal with employment, planning, etc all available through LALC and/or NALC.

In closing this report, I would like to thank Jeanne for her hospitality.



Cathryn Nicoll
Internal Auditor - Lincolnshire Association of Local Councils
Date: 15 June 2025



ADDITIONAL INFORMATION IN RELATION TO AUDIT OF ANWICK PARISH COUNCIL

Author:

Cathryn Nicoll
Internal Auditor
Lincolnshire Association of Local Councils
cathie.nicoll@lalc.co.uk
T: 07776 240967

A number of concerns were manifested during the internal audit of Anwick Parish Council arising mainly from the lack of adequate policies. A recommendation has been made that the following policies, all tailored to Anwick Parish Council are put in place without delay.

- Standing Orders (in place but not dated or tailored to Anwick Parish Council)
- Financial Regulations
- Risk Management
- Data Protection
- Freedom of Information
- Records Retention
- Scheme of Publication
- Complaints
- Grievance
- Disciplinary

The "No" responses to the internal control objectives will mainly be covered by adoption and adhering to these policies.

The clerk/rfo has been in post for some years and a strong recommendation is made for further attendance at a clerk/rfo training course to update knowledge and current processes/protocols/legislation.

Councillors should also undertake some training and familiarise themselves with the Practitioners Guide and "Good Councillor Publications".

Several recommendations have been made via the LALC internal checklist and report to assist Anwick Parish Council to achieve compliance in relation to the management of the council.

The intermediate and final internal audit were carried out at the same time therefore it was not possible for any recommendations to be implemented.

A. Appropriate accounting records have been properly kept throughout the financial year.

Whilst I have no doubt that recording has taken place during the year, a tighter system of recording should be implemented.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

A strong recommendation has been made for the adoption / publication of Financial Regulations

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

A Risk Management process has to be implemented

D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

The precept was set on a percentage increase on the previous year and not by budget setting involving all councillors for the coming year there should be a published budget.

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

There are no concerns regarding income receipts.

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Petty cash not used.

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.

Income Tax arrangements have been made by the clerk directly with HMRC and tax is paid via a pension from a previous employer. The council should hold written confirmation of this. However the council should still register with HMRC.

H. Asset and investments registers were complete and accurate and properly maintained.

The Asset Register is very much out of date - it is being brought up to date. A recommendation has been made in relation to content.

I. Periodic bank account reconciliations were properly carried out during the year.

Bank account reconciliations are being carried out, but no information is being shared with councillors. Bank statements are not shared, and the clerk is signing cheques; there is no dual approval in place for approving BACS or online payments. All banking arrangements should be reviewed and amended to comply with current requirements for local authorities/statutory bodies.

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.

There is no adequate audit trail in place for tendering, ordering or payments.

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.

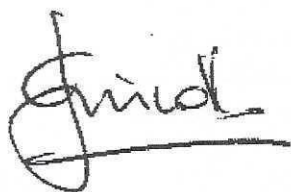
The website is not up to date therefore no confirmation is available in relation to this.

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).

The website is not up to date therefore no confirmation is available in relation to this.

N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).

There is limited information on Anwick Parish Council website.



Cathryn J Nicoll
24 June 2025

Smaller authority name: ANWICK 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>2nd July 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>Jeanne Flanagan, Clerk to Anwick Parish Council</u> <u>anwickparishcouncil@outlook.com</u></p> <p>_____</p> <p>_____</p> <p>commencing on (c) <u>Thursday 3rd July 2025</u></p> <p>and ending on (d) <u>Thursday 14th August 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; 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 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>Jeanne Flanagan Clerk</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 exactly 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>