Smaller authority name: **Rendlesham 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
1. Date of announcement Thursday 17th July 2025 (a)	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
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 2025, these documents will be available on reasonable notice by application to:**	
(b) Clerk: Louise Rayment clerk@rendleshamparishcouncil.gov.uk	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Chair or other person to which any person may apply to inspect the accounts
commencing on (c) Friday 18th July 2025	(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
and ending on (d) Friday 29th August 2025	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
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)** **15 Westferry Circus** **Canary Wharf** **London E14 4HD** (sba@pkf-l.com)	

5. This announcement is made by (e) Martin Eley-Kemp, Chairman Rendlesham Parish Council	(e) Insert name and position of person placing the notice – this person must be the Chair of the parish meeting

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including parish meetings where there is no parish council.

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	If you wish to contact your authority's appointed external auditor please write to the address in

publication Local authority accounts: A guide to your rights are available from the NAO website.	paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Rendlesham 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	Agreed No*	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.		✔	*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.		✔	*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.		✔	*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.		✔	*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.		✔	*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.	✔		*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.		✔	*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.	✔		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
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.		✔		*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

***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:

07/07/2025

and recorded as minute reference:

ITEM 7

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

Chair M Blyth

Clerk L Rapl

http://www.rendlesham.suffolk.gov.uk/Finance_21214.aspx

Section 2 – Accounting Statements 2024/25 for

RENDLESHAM PARISH COUNCIL

	Year ending 31 March 2024 £	Year ending 31 March 2025 £	Notes and guidance: *Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	160,513	250,774	*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	144,522	156,084	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	138,604	18,758	*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	102,587	131,222	*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	90,277	145,197	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	250,744	149,196	*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	243,575	146,649	*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	236,072	236,072	*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

L Rasm...

Date 23/06/2025

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

07/07/2025

as recorded in minute reference:

Item 7

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

MEL...

Rendlesham

Parish Council

Rendlesham Parish Council – AGAR 2024/25 Governance Overview & Explanations for 'No' Responses

This statement accompanies the Council's Annual Governance Statement (Section 1) of the 2024/25 AGAR, providing necessary context for the 'No' responses and an overview of governance circumstances throughout the financial year.

Background and Disruption in 2024/25

The 2024/25 financial year for Rendlesham Parish Council was shaped by significant disruption to governance, staffing continuity, and decision-making. These included:

- Loss of formal governance structure between May and October 2024: There appears to have been a pause in regular Full Council meetings during this period. While operational activity continued, including expenditure and project development, formal meeting minutes and decision authorisations are absent or incomplete. This resulted in poor audit trails, limited transparency, and unratified spending.
- Undocumented decisions and poor fiscal discipline: Several actions during the first half of the year, including spending decisions, were made without proper financial controls or recorded approvals. The Clerk at the time acknowledged a lack of formal rules being applied in the earlier part of the year, and documentation is now missing or inconsistent. The extent of this is still unclear and may be broader than currently known.
- Internal reports in January 2025 inaccurately framed the situation: A so-called "mini-audit" undertaken by the Clerk at the time stated that credit cards were unreconciled and the Council was nearing insolvency. Subsequent reconciliation and end-of-year balances proved otherwise. This report reflected a misreading of available information and contributed to public confusion.
- High staff turnover and HR complexities: Two staff were made redundant in late 2024, followed by significant overtime claims shortly after. While legal advice may have been sought, no clear records remain to justify the process. These HR decisions consumed significant council time and contributed to instability.
- Two-month period of no banking access (Feb–Mar 2025): This followed the resignation of the Clerk and several councillors. While financial activity paused, this period was used effectively by the new council to audit existing commitments, restore structure, and prepare for a new RFO appointment in April 2025. It served as a valuable opportunity to review past practices.

It is important to note that these issues were not isolated to a specific period or individual. While some later events are better documented and more visible, governance issues appear to have been present across the year and through multiple transitions. The Council experienced the involvement of three different Clerks (including one acting) during the 2024/25 financial year, and tensions between councillors and officers at key moments further complicated operations. These challenges contributed to inconsistency in governance and communication and reflect a broader pattern of instability and poor organisational memory throughout the year.

Council Renewal and Recovery

From December 2024, the Council has undergone a substantial refresh:

- 7 of the current 9 councillors were co-opted between December 2024 and February 2025. Of the remaining two, one resigned and returned, and only one has served continuously since the start of the financial year.
- A new Clerk and RFO, Louise Rayment, was appointed in April 2025. A full review of controls, procedures and financial oversight is now underway.
- Monthly Full Council meetings have been reinstated, and the Council is actively working toward full capacity (11 councillors) with further co-options expected.

'No' Responses – Section 1 AGAR

Statement	Explanation
1. Financial Management	For much of 2024/25, financial monitoring was inconsistent. There was no working RFO for part of the year, and banking access was lost for two months. The precept was set against unclear forecasts, and no formal financial reporting cycle was established until year-end.
2. Internal Control	Financial policies were adopted but not consistently followed. Between May and October 2024, decisions and spending occurred without clear delegated authority or Full Council ratification, and the effectiveness of controls was not reviewed.
3. Compliance with Laws	Redundancies were actioned late in the year without a full paper trail, and these were followed by large overtime claims. Legal responsibilities around charitable governance and project planning were also inconsistently observed.
4. Electors' Rights	While the Notice of Public Rights was published in 2024 for the 2023/24 AGAR, the required supporting documents (Sections 1 & 2 and internal/external audit reports) were not made available to the public during the inspection period.
5. Risk Management	The Council did not maintain general reserves at an adequate level, and no formal risk assessments or project risk logs were maintained. CIL projects were paused or cancelled without documented evaluation.
7. Response to Audit Reports	External audit recommendations from 2022/23 were not implemented. Financial Regulations were not adopted at the 2023 AGM, and only reinstated in October 2024. No formal follow-up system for audit actions was in place.
9. Trustee Responsibilities	The Council is sole trustee of two charities. The Community Centre Charity accounts were filed 145 days late, and the Youth Group charity remains over 270 days overdue. No trustee oversight framework was in place during the year.

Going Forward

The current Council has taken active steps to improve governance and restore public confidence, including:

- Monthly meetings and structured committee oversight
- Appointment of a permanent Clerk and RFO
- Introduction of financial reporting and bank reconciliation protocols
- Preparing for a fully documented AGAR process for 2025/26
- Reviewing and reinstating full oversight of its responsibilities as sole trustee to both charities

The Council recognises these shortcomings and is committed to a transparent, legally compliant and community-focused recovery.