


Smaller authority name: ALHAYLLOWS PARISH COUNCIL

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

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

**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>WEDNESDAY 2<sup>ND</sup> JUNE 2026</u> (a)</p> <p>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 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 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>MR T GOAR, ALHAYLLOWS PARISH COUNCIL</u> <u>CULBERTON, STATION ROAD,</u> <u>CUMWHINTON, CARLISLE, CA4 8DJ</u></p> <p>commencing on (c) <u>WEDNESDAY 3<sup>RD</sup> JUNE 2026</u></p> <p>and ending on (d) <u>WEDNESDAY 14<sup>TH</sup> JULY 2026</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>The opportunity to question the appointed auditor about the accounting records; and</li> <li>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.</li> </ul> <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> <div style="display: flex; align-items: center;"> <div style="flex: 1;"> <p>Moore East Midlands (Ref AP/HD) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> </div> <div style="flex: 0.5; text-align: center;">  <p><b>MOORE</b></p> </div> </div> <p>5. This announcement is made by (e) <u>DAVID GOAR (CLERK AGO)</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 extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also 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>