

The Parish of Alfrick and Lulsley

Annual Report of the Parish Council

2021-22

Contents

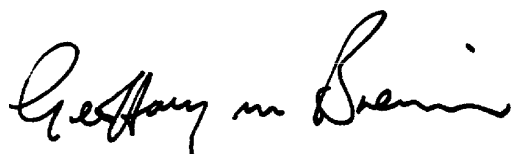
Chair's Report

Government's requirements for smaller councils

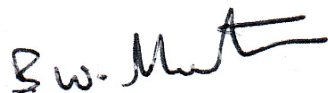
Details required by the Government.

Approved by the Council at its meeting on 29/09/2022

Responsible Financial Officer



Chair



Alfrick & Lulsley Parish Council

Report for Annual Parish Meeting 26 May 2022.

Aside from the usual business through this last year the Council has dealt with it's largest project involving public expenditure, namely the provision of play equipment for our current and future younger residents. The possibility came from an allocation of Section 106 funding arising from a development at Churchfield Meadow.

The play area is now complete and particular thanks have to be recorded to Councillor Richard Ashton who has successfully managed the project to it's conclusion following earlier work by Andrew Cooper.

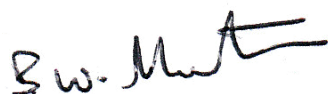
The Council supported the return of cricket to the Playing Field after an absence of many years.

The Council's time has also been devoted to to issues issues arising from the use of Sandy Lane by all terrain vehicles and also to the use and upkeep of the Jubilee Spinney.

Ongoing business includes the usual supervision of the Lengthsman and a plan to refurbish the War Memorial

Attention to vehicle speed through the village remains a priority and the Council has obtained new speed monitoring equipment. This problem exists in many other Parishes in the County and enforcement is difficult.

My thanks go to our Clerk, Geoffrey Brewin, to our District Councillors and County Councillor and to my fellow Parish Councillors for their support through what has been a challenging year.

A handwritten signature in black ink, appearing to read 'B.W. Martin', with a stylized flourish at the end.

Brian W Martin

Chair - Alfrick and Lulsley Parish Council

The Local Audit and Accountability Act 2014

The Act sets out a new audit framework for local public authorities which are currently covered by the Audit Commission regime. Under this new framework, smaller authorities with an annual turnover not exceeding £25,000, including parish councils, will be exempt from routine external audit. Instead, these parish councils will be subject to the new transparency requirements laid out in the Code.

This Code will act as an audit substitute, enabling local electors to access the information they need about the authority's accounts and governance in order to hold the authority to account. It is issued to meet the government's desire to place more power into citizens' hands to increase democratic accountability.

Public data that parish councils should publish

All items of expenditure Annual publication no later than 1 July.

Publish details of each individual item of expenditure.

Copies of cash books, vouchers and receipts, etc. do not need to be published but should remain available for inspection.

End of year accounts Annual publication no later than 1 July.

Publish signed statement of accounts according to the format included in the Annual Return audit form. It should be accompanied by:

- a) a copy of the bank reconciliation for the relevant financial year;*
- b) an explanation of any significant variances (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year; and*
- c) an explanation of any differences between 'balances carried forward' and 'total cash and short term investments', if applicable.*

Annual governance statement Annual publication no later than 1 July.

Publish signed annual governance statement according to the format included in the Annual Return audit form. Explain any negative responses to governance statements, including how any weaknesses will be addressed.

Internal audit report Annual publication no later than 1 July.

Publish internal audit report according to the format included in the Annual Return audit form. It should be signed by the person who carried out the internal audit.

Explain any negative response to the internal controls objectives, including how any weaknesses will be addressed.

Explain any 'not covered' responses to internal controls objectives.

Publish any additional internal audit report, where available.

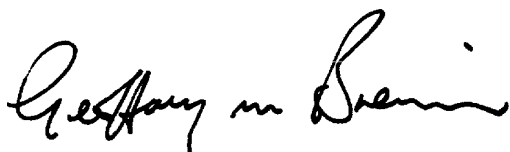
Location of public land and building assets Annual publication no later than 1 July.

Publish details of all public land and building assets – either in the authority's full asset and liabilities register or as an edited version. Information should include:

- a) description (what it is, including size/acreage);*
- b) location (address or description of location);*
- c) owner / custodian, e.g. the authority manages the land or asset on behalf of a local charity;*

This council meets all these obligations.

Clerk to the Council 23/7/2022



Details of Council Members, Appointment to external bodies, and officers.

The Council was elected on May 2nd 2019.

(All 8*** tel. Nos. + 01886)**

Chair:

Brian W Martin	833180	Elected	Alfrick Ward
Represents the Council - Alfrick and Lulsley Community Shop Management Committee			
- Worcestershire County Association of Local Councils (Chair)			

Nathan S Catlow (<i>From 22/4/21</i>)	830215	Co-opted	Alfrick Ward
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Richard Ashton	821340	Elected	Alfrick Ward
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Anthony J Crockford	833594	Elected	Alfrick Ward
Represents the Council - Worcestershire County Association of Local Councils			

Thomas Clarke	831228	Elected	Lulsley Ward
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Graham Messervy-Whiting	07759 090 429	Co-opted	Alfrick Ward
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Garth Lowe	833362	Elected	Alfrick Ward
Parish Footpaths Warden			

Edward G Mutter	822238	Elected	Lulsley Ward
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Carol Bradley (<i>to 25/11/21</i>)	884372	Elected	Alfrick Ward
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Barbara Prodger (<i>From 27/1/22</i>)	884 846	Co-opted	Alfrick Ward
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Clerk to the Council

Geoffrey M Brewin, C Eng, CiLCA.
Whistlewood House, Lulsley, Knightwick,
Worcester. WR6 5QT 821386
email, geoffreybrewin@waitrose.com

Not a member of the council but supported by it: Parish Tree Warden -

Derek Bradley, (<i>to 25/11/21</i>)	884372
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Simon Warr (<i>From 28/4/22</i>)	
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INC & EXP

Alfrick and Lulsley Parish Council Income & Expenditure 2021-22

Income	Cat Total	2021/2
Precept	13000.00	13000.00
WCC Lengthsman	1236.00	1713.00
Sundry	61597.69	683.75
VAT Refund	1193.92	743.38
Old Storrige Charity	182.30	164.97
Total	77209.91	16305.10
Expenditure		
Audit	41.67	41.67
Clerk - Salary	4290.01	4215.42
Clerk Expenses	26.88	100.00
Office Costs	872.50	1019.80
Donation	0.00	535.00
Insurance	594.31	578.46
Jubilee Plantation	480.00	1450.00
Meeting Expenses	285.50	143.88
Other Expenses	1655.10	1351.64
Parish Lengthsman Expense	1848.00	1713.00
Playing Field Maintenance	1625.00	1700.00
Subscriptions	396.40	392.04
War Memorial Mntce	175.00	276.25
Capital Exp	47511.43	0.00
VAT	10233.49	1193.92
Total	70035.29	14711.08
Net	7174.62	1594.02
Opening Balance	29332.60	27738.58
<u>Bank Balance at Yr-End</u>	36507.22	29332.60

Note- Invoices to WCC unpaid at Yr/end 612.00

Clerk and RFO.  22/09/22

Chair. 

29/09/22

Alfrick and Lulsley Parish Council Accounts 2021-22 - Bank Account

Date	Description	Category	Amount
27/04/21	WCALC	[VAT Control]	-70.90
28/05/21	MCB Landscapes	[VAT Control]	-30.00
02/06/21	Duffy Regan	[VAT Control]	-8.33
02/06/21	Grimshaw Kinnear	[VAT Control]	-121.38
02/06/21	RAM International	[VAT Control]	-482.50
02/06/21	Net World Sports	[VAT Control]	-118.83
17/06/21	R Wilks Lengthsman	[VAT Control]	-36.00
17/06/21	MCB Landscapes	[VAT Control]	-30.00
13/08/21	MCB Landscapes	[VAT Control]	-45.00
27/09/21	MCB Landscapes	[VAT Control]	-15.00
30/09/21	N Denley	[VAT Control]	-96.00
03/11/21	R Wilks Lengthsman	[VAT Control]	-86.40
18/11/21	MCB Landscapes	[VAT Control]	-60.00
15/12/21	Stocksigns Ltd	[VAT Control]	-541.50
20/12/21	Worcester Containers	[VAT Control]	-40.00
25/01/22	R Wilks Lengthsman	[VAT Control]	-124.80
01/03/22	MCB Landscapes	[VAT Control]	-145.00
08/03/22	Knightwick Fencing	[VAT Control]	-380.31
28/03/22	KOMPAN Ltd	[VAT Control]	-7679.14
29/03/22	R Wilks Lengthsman	[VAT Control]	-74.40
29/03/22	R Wilks Lengthsman	[VAT Control]	-48.00
02/06/21	Duffy Regan	Audit	-41.67
02/06/21	RAM International	Capital Exp	-2412.50
02/06/21	Net World Sports	Capital Exp	-594.16
15/12/21	Stocksigns Ltd	Capital Exp	-2707.50
21/12/21	Dr R Gasper – Storage Container	Capital Exp	-1500.00
08/03/22	Knightwick Fencing	Capital Exp	-1901.57
28/03/22	KOMPAN Ltd	Capital Exp	-38395.70
30/04/21	Clerk - Salary	Clerk - Salary	-351.26
28/05/21	Clerk - Salary	Clerk - Salary	-351.26
30/06/21	Clerk - Salary	Clerk - Salary	-351.26
30/07/21	Clerk - Salary	Clerk - Salary	-351.26
30/08/21	Clerk - Salary	Clerk - Salary	-351.26
30/09/21	Clerk - Salary	Clerk - Salary	-351.26
29/10/21	Clerk - Salary	Clerk - Salary	-351.26
30/11/21	Clerk - Salary	Clerk - Salary	-351.26
31/12/21	Clerk - Salary	Clerk - Salary	-351.26
28/02/22	Clerk - Salary	Clerk - Salary	-351.26
31/03/22	Clerk – Salary + back pay	Clerk - Salary	-426.15
31/01/22	Clerk - Salary	Clerk - Salary	-351.26
27/09/21	G M Brewin expenses 6 mths	Clerks Expenses	-522.47
24/03/22	G M Brewin expenses 6 mths	Clerks Expenses	-376.91
28/05/21	Came & Co	Insurance	-594.31
30/09/21	N Denley	Jubilee Ptn	-480.00
27/09/21	Alfrick Village Hall	Meeting expenses	-87.50
03/11/21	Alfrick Village Hall	Meeting expenses	-115.50
24/02/22	Alfrick Village Hall	Meeting expenses	-82.50
20/04/21	Blackrock Dvd OSRAC	Old Storrige Charity	5.26
28/05/21	M&G Charities	Old Storrige Charity	46.23
20/07/21	Blackrock Dvd OSRAC	Old Storrige Charity	5.26
20/10/21	Blackrock Dvd OSRAC	Old Storrige Charity	5.26
15/12/21	M&G Charities	Old Storrige Charity	49.45
31/12/21	M&G Charities	Old Storrige Charity	38.70
20/01/22	Blackrock Dvd OSRAC	Old Storrige Charity	5.26
28/02/22	M&G Charities	Old Storrige Charity	26.88
27/04/21	To J Clift – ref Lulsley Charities	Other Expenses	-160.00
02/06/21	Grimshaw Kinnear	Other Expenses	-606.90
24/06/21	To J Clift – ref Lulsley Charities	Other Expenses	-100.00
30/07/21	To G M Brewin – ref Lulsley Charities	Other Expenses	-400.00
27/09/21	Alfrick Village Hall Defib.	Other Expenses	-88.20
20/12/21	Worcester Containers	Other Expenses	-200.00
25/01/22	To G M Brewin – ref Lulsley Charities	Other Expenses	-100.00
17/06/21	R Wilks Lengthsman	Parish Lengthsman Expense	-180.00
03/11/21	R Wilks Lengthsman	Parish Lengthsman Expense	-432.00
25/01/22	R Wilks Lengthsman	Parish Lengthsman Expense	-624.00
07/03/22	R Wilks Lengthsman	Parish Lengthsman Expense	-372.00
29/03/22	R Wilks Lengthsman	Parish Lengthsman Expense	-240.00
29/03/22	Invoice to WCC Lengthsman – March £240.00	Parish Lengthsman Income	240.00
08/03/22	Invoice to WCC Lengthsman – Feb £216.00	Parish Lengthsman Income	216.00
08/03/22	Invoice to WCC Lengthsman – Jan £156.00	Parish Lengthsman Income	156.00
02/07/21	Invoice to WCC Lengthsman – April £180	Parish Lengthsman Income	180.00
01/12/21	Invoice to WCC Lengthsman – Sept £252	Parish Lengthsman Income	252.00
30/12/21	Invoice to WCC Lengthsman – Oct £180	Parish Lengthsman Income	180.00
16/03/22	Invoice to WCC Lengthsman – Nov £312	Parish Lengthsman Income	312.00
25/03/22	Invoice to WCC Lengthsman –Dec £312	Parish Lengthsman Income	312.00
28/05/21	MCB Landscapes	Playing Field Maintenance	-150.00
17/06/21	MCB Landscapes	Playing Field Maintenance	-150.00
05/07/21	From L&BBFC – Donation	Playing Field Maintenance	300.00
13/08/21	MCB Landscapes	Playing Field Maintenance	-225.00
27/09/21	MCB Landscapes	Playing Field Maintenance	-75.00
18/11/21	MCB Landscapes	Playing Field Maintenance	-300.00
01/03/22	MCB Landscapes	Playing Field Maintenance	-725.00
27/04/21	MHDC 1st Half Precept	Precept	6500.00
27/09/21	MHDC 1st Half Precept	Precept	6500.00
27/04/21	WCALC	Subscriptions	-396.40
07/04/21	From Lulsley Charities	Sundry Income	160.00
17/06/21	From Lulsley Charities	Sundry Income	100.00
12/07/21	From Lulsley Charities	Sundry Income	400.00
12/11/21	MHDC Sect 106	Sundry Income	134.69
24/12/21	MHDC Sect 106	Sundry Income	60403.00
31/12/21	From Lulsley Charities	Sundry Income	100.00
11/06/21	HMRC	VAT Refund	1193.92
24/12/21	P Salter	War Memorial Mtc	-175.00
			7786.62

Alfrick and Lulsley Parish Council Accounts 2021-22 - Bank Account

Date	Description	Category	Amount	Income	Cat Total	
27/04/21	WALC	[VAT Control]	-70.90	Precept	13000.00	
28/05/21	MCB Landscapes	[VAT Control]	-30.00	WCC Lengthsman	1848.00	
02/06/21	Duffy Regan	[VAT Control]	-8.33	Sundry	61297.69	
02/06/21	Grimshaw Kinnear	[VAT Control]	-121.38	VAT Refund	1193.92	
02/06/21	RAM International	[VAT Control]	-482.50	Old Storrige Charity	182.3	
02/06/21	Net World Sports	[VAT Control]	-118.83	Total	77521.91	
17/06/21	R Wilks Lengthsman	[VAT Control]	-36.00			
17/06/21	MCB Landscapes	[VAT Control]	-30.00	Expenses		
13/08/21	MCB Landscapes	[VAT Control]	-45.00	Audit	41.67	
27/09/21	MCB Landscapes	[VAT Control]	-15.00	Clerk - Salary	4290.01	
30/09/21	N Denley	[VAT Control]	-96.00	Clerk Expenses	26.88	
03/11/21	R Wilks Lengthsman	[VAT Control]	-86.40	Office Costs	872.50	
18/11/21	MCB Landscapes	[VAT Control]	-60.00	Donation	0.00	
15/12/21	Stocksigns Ltd	[VAT Control]	-541.50	Insurance	594.31	
20/12/21	Worcester Containers	[VAT Control]	-40.00	Jubilee Plantation	480.00	
25/01/22	R Wilks Lengthsman	[VAT Control]	-124.80	Meeting Expenses	285.50	
01/03/22	MCB Landscapes	[VAT Control]	-145.00	Other Expenses	1655.10	
08/03/22	Knightwick Fencing	[VAT Control]	-380.31	Parish Lengthsman Expense	1848.00	
28/03/22	KOMPAN Ltd	[VAT Control]	-7679.14	Playing Field Maintenance	1325.00	
29/03/22	R Wilks Lengthsman	[VAT Control]	-74.40	Subscriptions	396.40	
29/03/22	R Wilks Lengthsman	[VAT Control]	-48.00	War Memorial Mntce	175.00	
02/06/21	Duffy Regan	Audit	-41.67	Capital Exp	47511.43	
02/06/21	RAM International	Capital Exp	-2412.50	VAT	10233.49	
02/06/21	Net World Sports	Capital Exp	-594.16	Total	69735.29	
15/12/21	Stocksigns Ltd	Capital Exp	-2707.50			
21/12/21	Dr R Gasper - Storage Container	Capital Exp	-1500.00	Net	7786.62	
08/03/22	Knightwick Fencing	Capital Exp	-1901.57			
28/03/22	KOMPAN Ltd	Capital Exp	-38395.70			
30/04/21	Clerk - Salary	Clerk - Salary	-351.26	Opening Balance	28459.60	
28/05/21	Clerk - Salary	Clerk - Salary	-351.26			
30/06/21	Clerk - Salary	Clerk - Salary	-351.26	late Inv WCC	873.00	
30/07/21	Clerk - Salary	Clerk - Salary	-351.26			
30/08/21	Clerk - Salary	Clerk - Salary	-351.26	Outstanding inv WCC	612.00	
30/09/21	Clerk - Salary	Clerk - Salary	-351.26			
29/10/21	Clerk - Salary	Clerk - Salary	-351.26			
30/11/21	Clerk - Salary	Clerk - Salary	-351.26	Bank Balance at 31/3/22	36507.22	
31/12/21	Clerk - Salary	Clerk - Salary	-351.26			
28/02/22	Clerk - Salary	Clerk - Salary	-351.26			
31/03/22	Clerk - Salary + back pay	Clerk - Salary	426.15			
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20/01/22	Blackrock Dvd OSRAC	Old Storrige Charity	5.26			
28/02/22	M&G Charities	Old Storrige Charity	26.88			
27/04/21	To J Cliff - ref Lulsley Charities	Other Expenses	-160.00			
02/06/21	Grimshaw Kinnear	Other Expenses	-606.90			
24/06/21	To J Cliff - ref Lulsley Charities	Other Expenses	-100.00			
30/07/21	To G M Brewin - ref Lulsley Charities	Other Expenses	-400.00			
27/09/21	Alfrick Village Hall. Defib.	Other Expenses	-88.20			
20/12/21	Worcester Containers	Other Expenses	-200.00			
25/01/22	To G M Brewin - ref Lulsley Charities	Other Expenses	-100.00			
17/06/21	R Wilks Lengthsman	Parish Lengthsman Expense	-180.00			
03/11/21	R Wilks Lengthsman	Parish Lengthsman Expense	-432.00			
25/01/22	R Wilks Lengthsman	Parish Lengthsman Expense	-624.00			
07/03/22	R Wilks Lengthsman	Parish Lengthsman Expense	-372.00			
29/03/22	R Wilks Lengthsman	Parish Lengthsman Expense	-240.00			
29/03/22	Invoice to WCC Lengthsman - March £240.00	Parish Lengthsman Income	240.00	08/04/21	Invoice to WCC Lengthsman - Jan £288	288.00
08/03/22	Invoice to WCC Lengthsman - Feb £216.00	Parish Lengthsman Income	216.00	09/06/21	Invoice to WCC Lengthsman - Nov £132.00	132.00
08/03/22	Invoice to WCC Lengthsman - Jan £156.00	Parish Lengthsman Income	156.00	18/06/21	Invoice to WCC Lengthsman - March £96.00	96.00
02/07/21	Invoice to WCC Lengthsman - April £180	Parish Lengthsman Income	180.00	25/06/21	Invoice to WCC Lengthsman - March £357.00	357.00
01/12/21	Invoice to WCC Lengthsman - Sept £252	Parish Lengthsman Income	252.00			
30/12/21	Invoice to WCC Lengthsman - Oct £180	Parish Lengthsman Income	180.00			
16/03/22	Invoice to WCC Lengthsman - Nov £312	Parish Lengthsman Income	312.00			
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05/07/21	From L&BBFC - Donation	Playing Field Maintenance	300.00	08/03/22	Invoice to WCC Lengthsman - Jan £156.00	156.00
13/08/21	MCB Landscapes	Playing Field Maintenance	-225.00			612
27/09/21	MCB Landscapes	Playing Field Maintenance	-75.00			
18/11/21	MCB Landscapes	Playing Field Maintenance	-300.00			
01/03/22	MCB Landscapes	Playing Field Maintenance	-725.00			
27/04/21	MHDC 1st Half Precept	Precept	6500.00			
27/09/21	MHDC 1st Half Precept	Precept	6500.00			
27/04/21	WALC	Subscriptions	-396.40			
07/04/21	From Lulsley Charities	Sundry Income	160.00			
17/06/21	From Lulsley Charities	Sundry Income	100.00			
12/07/21	From Lulsley Charities	Sundry Income	400.00			
12/11/21	MHDC Sect 106	Sundry Income	134.69			
24/12/21	MHDC Sect 106	Sundry Income	60403.00			
31/12/21	From Lulsley Charities	Sundry Income	100.00			
11/06/21	HMRG	VAT Refund	1193.92			
24/12/21	P Salter	War Memorial Mtc	-175.00			
			7786.62			7786.62

Alfrick and Lulsley Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement Sunday 5th June 2022 (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. 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 2022, these documents will be available on reasonable notice by application to:</p> <p style="padding-left: 40px;">(b) Geoffrey M Brewin, Clerk to Alfrick and Lulsley Parish Council Whistlewood House, Lulsley, Knightwick, Worcester. WR6 5QT tel. 01886 821 386</p> <p>commencing on (c) Monday 13 June 2022</p> <p>and ending on (d) Friday 22 July 2022</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 style="padding-left: 40px;">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) <i>Geoffrey M Brewin</i> Clerk to the Council and RFO</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 2022 for 2021/22 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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Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	y	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	y	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	y	
Section 1	For any statement to which the response is 'no', has an explanation been published?	y	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	y	
	Has an explanation of significant variations been published where required?	y	
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?	y	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	y	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	y	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

Alfrick and Lulsley Parish Council

<https://e-services.worcestershire.gov.uk/myparish/>

During the financial year ended 31 March 2022, 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 2021/22 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.			N/A
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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).			N/A
N. The authority has complied with the publication requirements for 2020/21 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

17/05/2022.

Name of person who carried out the internal audit
JULIE PRODGER FOR & ON BEHALF OF
DUFFY REGAN & CO

Signature of person who carried out the internal audit

J Prodger PP Duffy Regan & Co

Date

17/05/2022

*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 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Alfrick and Lulsley 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 2022, 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.	yes		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	yes		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	yes		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	yes		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	yes		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	yes		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	yes		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	yes		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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
	yes		<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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:

28/04/2022

and recorded as minute reference:

MINUTE REFERENCE: 4 Financial Matters (b)

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

Chairman

[Signature]

Clerk

[Signature]

<https://e-services.worcestershire.gov.uk/MyParish/>

Section 2 – Accounting Statements 2021/22 for

Alfrick and Lulsley Parish Council

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
			<i>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.</i>	
1. Balances brought forward	27739	29333	<i>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.</i>	
2. (+) Precept or Rates and Levies	13000	13000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>	
3. (+) Total other receipts	3305	64210	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>	
4. (-) Staff costs	4315	4317	<i>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.</i>	
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>	
6. (-) All other payments	10396	65719	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>	
7. (=) Balances carried forward	29333	36507	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>	
8. Total value of cash and short term investments	29333	36507	<i>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.</i>	
9. Total fixed assets plus long term investments and assets	22806	81626	<i>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.</i>	
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
	yes			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2022 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



Date

21/09/2022

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

29/09/2022

as recorded in minute reference:

4, Financial Matters (c)

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

SIGNATURE REQUIRED



Section 3 – External Auditor Report and Certificate 2021/22

In respect of **Alfrick and Lulsley Parish Council - WO0004**

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2022; however, we have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

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

Please see above.

3 External auditor certificate 2021/22

We 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 2022

We do not certify completion because:

We have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

28/09/2022

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Final External Auditor Report and Certificate 2021/22 in respect of Alfrick and Lulsley Parish Council WO0004

Respective responsibilities of the body and the auditor

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

External auditor report 2021/22

On 28 September 2022, we issued a report detailing the results of our limited assurance review of Sections 1 and 2 of this authority's Annual Governance & Accountability Return for the year ended 31 March 2022. We explained that we were unable to certify completion of the review at that time. We are now in a position to certify completion of the review.

The external auditor report given in Section 3 of the Annual Governance & Accountability Return requires amendments as follows:

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.:

- The smaller authority has not restated the 2020/21 figure when revaluing assets in Section 2, Box 9. Please note that the Practitioners' Guide allows smaller authorities to use any reasonable valuation method, provided that the prior year figure is restated for consistency and comparability.
- Section 2, Box 4 incorrectly includes items which are not staff costs as defined in the Joint Panel on Accountability and Governance Practitioners' Guide. This amounts to £26 for the current year and £100 for the prior year. Please note that Box 4 should comprise payments made in relation to the employment of staff including only gross salary, employers' national insurance contributions, employers' pension contributions, gratuities for employees or former employees and severance or terminations payments to employees. Employment expenses which are benefits (mileage, travel, etc.) and items of reimbursement of expenses for postage, stationery or other outlays made on behalf of the smaller authority are not staff costs for the purpose of completion of the AGAR in accordance with proper practice. Please note for future reference that staff expenses should be included in Box 6 and not Box 4.

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

In the prior year, the smaller authority was exempt from our review, thus we have not reviewed any evidence to support the prior year comparatives on the AGAR.

The Annual Internal Audit Report focuses on a series of internal control objectives covering an authority's key financial and accounting systems and concludes whether, in all significant respects, the internal control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the authority. We note that the internal auditor has not provided a conclusion on internal control objectives M and O regarding public rights and trust funds. The Annual Internal Audit Report will inform the authority's response to assertions 2 and 6 in the annual governance statement. As a result, the authority must ensure that assurance that has not been provided via these control objectives has been sought elsewhere.

The AGAR was not accurately completed before submission for review. The AGAR had to be sent back for amendment.

External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance & Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

PKF Littlejohn LLP

PKF Littlejohn LLP

30/09/2022

The Parish of Alfrick and Lulsley

Clerk to the Council; Geoffrey M Brewin,
Whistlewood House, Lulsley, Knightwick, Worcester WR6 5QT

Notes on the council's assets for 2020-1 and 2021-2

refer to Asset Register 2020-1 and Asset Register 2021-2

In 2021-2

The council received a grant from MHDC (section 106) towards the construction of a new Children's Play Area on the council's playing field. Replacement value;	£42920
The council purchased new equipment to release space for the Play Area (Cricket kit and storage container)	£4506
The council has revalued its three notice boards	£1500
The council purchased a VAS Road Speed Meter	£2700
The Council's Shares in the Village Shop can now be traded so included	£1000
The council has agreed to take responsibility for a roadside bus shelter from 1953 previously not included in the register. Replacement value;	£10000
War Memorial - Replacement value; (as before)	£19000
The council's assets now total at 31/3/22	£81626



Clerk to the Council and RFO 22/9/22

Alfrick and Lulsley Parish Council Asset Register 31/3/22

Description	Location	Original Value £	Replacement Value £	Deeds etc	Date Acquired/Comments
War Memorial - Alfrick Green	WR6 5HW		19,000		Constructed 1919
Playing Field	WR6 5HJ			With Clerk	1948, Approx 8500 sq.m.
Jubilee Plantation - Knightwick Road	WR6 5HX			With Clerk	1980, Approx 200 sq.m.
Bus Shelter - Alfrick Pound	WR6 5HA		10,000	see page 2	1953
Land at Clay Green - Old Bus Shelter	WR6 5HW			With Clerk	1962, Approx 5sq.m.
Notice Board – Lulsley	WR6 5QT	170	500		2001
Notice Board - Bridges Stone	WR6 5HR	170	500		2001
Notice Board - Alfrick Village Shop	WR6 5HJ	260	500		2004
100 £10 Shares - Alfrick & Lulsley Shop	With Clerk		1,000	With Clerk	2010 Cannot be traded
Cricket Pitch – artificial surface	WR6 5HJ		2,412		2021, Stored in Container on Playing Field.
Cricket Nets	WR6 5HJ		594		2021, Stored in Container on Playing Field.
Storage Container	WR6 5HJ		1,500		2021, On Playing Field. Key with C/Club
Smiley VAS (Stocksigns Ltd)	With Clerk		2,700		2021, In use around the parish.

Alfrick and Lulsley Parish Council Asset Register Jan 2022 page 2

Ownership of Alfrick Pound Bus Shelter.



Location – In Bus Shelter.

Alfrick and Lulsley Parish Council.

Asset Register – page 3 - Play Equipment Fixture on Playing Field

<i>Kompan Ltd. refs</i>	<i>Kompan Description</i>	<i>Cost -£</i>
NRO906-1101	Robinia Bird's Nest Swing c/w 100cm dia. Nest in Natural Hardwood	2350
NRO612-1001	Play Panel 1- Music, with Robinia Hardwood Posts	1030
ELE400024-3717	LG Spinner Bowl in Lime Green, Inground	650
NRO-CUSTOM	Bespoke Robinia Unit in Coloured Hardwood 897786	28180
PCM002400CUSTOM	Multi Deck Playhouse with Roof & Plastic Slide,	7750
NRO102-0401	Robinia Pony Springer in Natural Hardwood, Inground	630
NRO103-0401	Robinia Double Seat Springer in Natural Hardwood, Inground	830
PCM000310-0601	Talk & Tumble, Inground	1500
Total on delivery March 2022		42920

Total Assets at 31/3/2022 - £81626



Clerk to the Council and RFO 7/5/22....

Chair 29/9/22