

# **The Parish of Knightwick and Doddenham**

## **Annual Report of the Parish Council**

**2021-22**

**Contents**

**Government's requirements for smaller councils**

**Details required by the Government.**

## **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.*

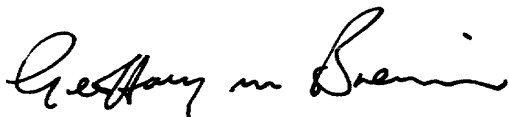
*Publish any additional internal audit report, where available.*

**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 30/4/22**

**The Council's Notices, Agenda and Minutes of Meetings:** Are posted on the council's three notice boards at The A44 Bus Shelter, Opposite the Talbot Hotel, and Doddenham Junction, in addition to web-pages - <http://e-services.worcestershire.gov.uk/myparish/> - **click on Knightwick**

## **Knightwick and Doddenham Parish Council**

### **Details of Council Members, appointment to external bodies, and Officers.**


**The Council was elected on May 2<sup>nd</sup> 2019.**

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

Chair: Brian Munt	821171	Elected	Doddenham Ward
Vice Chair: Gill Evans	822132	Elected	Knightwick Ward
Francis Budden	821566	Elected	Knightwick Ward
Represents the Council - Knightwick Charities			
Mary Horton	821434	Elected	Knightwick Ward
Philip Edwards	821568	Elected	Doddenham Ward
Kate L Parkinson	821871	Elected	Doddenham Ward
David S Steel	821961	Elected	Doddenham Ward
Michael J C Bellamy	821630	Co-opted	

### **Clerk to the Council**

Geoffrey M Brewin, C Eng, CiLCA.  
Whistlewood House, Lulsley, Knightwick,  
Worcester. WR6 5QT 821386  
email, [geoffreybrewin@waitrose.com](mailto:geoffreybrewin@waitrose.com)

<b>Knightwick and Doddenham Parish Council</b>			
<b>Income and Expenditure</b>			
<b>for the year 1/4/21 -31/3/2022</b>		<b>2021-22</b>	<b>2020-21</b>
			<i>for ref.</i>
<b>Income</b>			
MHDC Precept		3500.00	5200.00
VAT Refund		242.19	365.07
WCC Parish Lengthsman		768.00	978.00
<b>Total Income</b>		<b>4510.19</b>	<b>6543.07</b>
<b>Expenses</b>			
Audit		50.00	41.67
Clerk - Expenses		64.20	11.81
Office Costs		64.04	20.00
Clerk - Salary		3327.58	3264.41
Donations		250.00	9325.00
Other Expenses		0.00	40.00
Elections		0.00	0.00
Insurance		349.94	341.20
Sundry Payments		0.00	0.00
Parish Lengthsman		768.00	978.00
Subscriptions		211.18	213.39
VAT paid		201.37	242.19
<b>Total Expenses</b>		<b>5286.31</b>	<b>14477.67</b>
<b>Surplus+/Defecit-</b>		<b>-776.12</b>	<b>-7934.60</b>
Balance brought forward		18561.61	26496.21
<b>Balance at year-end</b>		<b>17785.49</b>	<b>18561.61</b>
<b>Outstanding Invoices</b>			
Invoice to WCC L/Man – Jan, Feb £216		216.00	
Invoice to WCC L/Man – March £132		132.00	
HMRC – Vat 21-22 £242.19		242.19	
<b>Total Outstanding</b>		<b>590.19</b>	
<b>Bank Balance at 31/3/22</b>		<b>17195.30</b>	
<b>Note; This includes V/Hall Charity funds viz:</b>			
Opening		13575	
Donations		0	
<b>Closing</b>		<b>13575</b>	
			
Clerk and RFO to the Council – 7/4/22			

Knightwick and Doddenham Parish Council – Inc & Exp 2021-22					Income and Expenditure		Yr 2021-2	Yr 2020-21
					for the year 1/4/21 -31/3/2022			
From Bank Acc inc & exp								
Date	Description	Category	Amount	Cat Total	Income			
	WCALC	[VAT Control]	-37.77		MHDC Precept		3500.00	5200.00
25/05/21	Duffy Regan	[VAT Control]	-10.00		VAT Refund		242.19	365.07
28/06/21	R A Wilks	[VAT Control]	-40.80		WCC Parish Lengthsman		768.00	978.00
03/11/21	R A Wilks	[VAT Control]	-43.20					
25/01/22	R A Wilks	[VAT Control]	-43.20		<b>Total Income</b>		<b>4510.19</b>	<b>6543.07</b>
16/03/22	R A Wilks	[VAT Control]	-26.40	-201.37				
29/03/22	Duffy Regan	Audit	-50.00	-50.00	<b>Expenses</b>			
28/06/21	G M Brewin	Clerk - Salary	-272.45		Audit		50.00	41.67
30/04/21	G M Brewin	Clerk - Salary	-272.45		Clerk - Expenses		64.20	11.81
28/05/21	G M Brewin	Clerk - Salary	-272.45		Office Costs		64.04	20.00
30/06/21	G M Brewin	Clerk - Salary	-272.45		Clerk - Salary		3327.58	3264.41
30/07/21	G M Brewin	Clerk - Salary	-272.45		Donations		250.00	9325.00
31/08/21	G M Brewin	Clerk - Salary	-272.45		Other Expenses		0.00	40.00
01/09/21	G M Brewin	Clerk - Salary	-272.45		Elections		0.00	0.00
29/10/21	G M Brewin	Clerk - Salary	-272.45		Insurance		349.94	341.20
30/11/21	G M Brewin	Clerk - Salary	-272.45		Sundry Payments		0.00	0.00
31/12/21	G M Brewin	Clerk - Salary	-272.45		Parish Lengthsman		768.00	978.00
31/01/22	G M Brewin	Clerk - Salary	-272.45		Subscriptions		211.18	213.39
28/02/22	G M Brewin Sal + back pay	Clerk - Salary	-330.63	-3327.58	VAT paid		201.37	242.19
31/03/22	G M Brewin	Clerk – Exp – Yr	-128.24	-128.24				
16/03/22	Nora Parsons day Centre	Donation	-250.00	-250.00	<b>Total Expenses</b>		<b>5286.31</b>	<b>14477.67</b>
26/07/21	Came & Co	Insurance	-349.94	-349.94				
25/05/21	R A Wilks	Parish Lengthsman Exp	-204.00		<b>Surplus+/Defecit-</b>		<b>-776.12</b>	<b>-7934.60</b>
03/11/21	R A Wilks	Parish Lengthsman Exp	-216.00		Balance brought forward		18561.61	26496.21
25/01/22	R A Wilks	Parish Lengthsman Exp	-216.00		<b>Balance at year-end</b>		<b>17785.49</b>	<b>18561.61</b>
16/03/22	R A Wilks	Parish Lengthsman Exp	-132.00	-768				
29/03/22	Invoice to WCC March L/Man £156	Parish Lengthsman Income	156.00		<b>Outstanding Invoices</b>			
18/06/21	Invoice to WCC Sept L/Man £204	Parish Lengthsman Income	204.00					
01/12/21	Invoice to WCC Nov & Dec L/Man £216	Parish Lengthsman Income	216.00	576	Invoice to WCC L/Man – Jan, Feb £216		216.00	
25/03/22	MHDC Precept 1st Half	Precept	1750.00		Invoice to WCC L/Man – March £132		132.00	
28/04/21	MHDC Precept 1st Half	Precept	1750.00	3500	HMRC – Vat 21-22 £242.19		242.19	
28/09/21	WCALC	Subscription	-211.18	-211.18	<b>Total Outstanding</b>		<b>590.19</b>	
25/05/21								
					<b>Bank Balance at 31/3/22</b>		<b>17195.30</b>	

## **WHAT EXEMPT AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS**

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The statement of accounts prepared by the authority (i.e. the Annual Governance & Accountability Return (AGAR) Form 2), 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, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for an exempt authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
  - a) the Accounting Statements (i.e. Section 2 of the AGAR Form 2), accompanied by:
    - i) a declaration, signed by that officer to the effect that the statement of accounts will not be audited on account of that authority's self-certified status as exempt, unless either a request for an opportunity to question the auditor about the authority's accounting records under section 26(2) or an objection under section 27(1) of the Act, results in the involvement of the local auditor;
    - ii) the Annual Governance Statement (i.e. Section 1 of the AGAR Form 2); and
    - iii) the Certificate of Exemption (i.e. Page 3 of the AGAR Form 2); and
  - b) a statement that sets out—
    - i) the period for the exercise of public rights;
    - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
    - iii) the name and address of the local auditor;
    - iv) the provisions contained in section 25 (inspection of statements of accounts etc), section 26 (inspection of documents etc) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

## **HOW DO YOU DO IT?**

You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document; and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:

- a) the approved Sections 1 and 2 of Form 2 of the AGAR; and
- b) the completed Notice of Public Rights and Publication of Annual Governance & Accountability Return (Exempt Authority). Please note that we have pre-completed it with the following suggested dates: Monday 13 June – Friday 22 July 2022. (The latest possible dates that comply with the statutory requirements are Friday 1 July – Thursday 11 August 2022); and
- c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

**Knightwick and Doddenham Parish Council**

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

**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)**

<b>NOTICE</b>	<b>NOTES</b>
<p><b>1. Date of announcement 6<sup>th</sup> June 2022 (a)</b></p> <p><b>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</b></p> <p>(b) <b>Geoffrey M Brewin, Whistlewood House, Lulsley, Knightwick, Worcester. WR6 5QT tel. 01886 821 386</b></p> <p>commencing on (c) <u>Monday 13 June 2022</u></p> <p>and ending on (d) <u>Friday 22 July 2022</u></p> <p><b>3. Local government electors and their representatives also have:</b></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><b>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</b></p> <p><b>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus, Canary Wharf, London E14 4H (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</b></p> <p><b>5. This announcement is made by (e) <i>Geoffrey M Brewin</i> Clerk to the Council and RFO</b></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 *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.