

# Annual Governance and Accountability Return 2021/22 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities\* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

## Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
  - a) does not meet the qualifying criteria for exemption; or
  - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
  - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2022**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
  - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
    - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
    - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
    - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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**.

## Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

## Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2021/22 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£200 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

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 2 of the Annual Governance and Accountability Return (AGAR) 2021/22, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2022. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2022**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Avoid making amendments to the completed annual return. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide\** which may assist.
- Make sure that the accounting statements add up and 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 been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', is an explanation available for publication?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? ( <i>Local Councils only</i> )	N/A	-

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

## Certificate of Exemption – AGAR 2021/22 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2022, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

### QUIDHAMPTON PARISH COUNCIL

certifies that during the financial year 2021/22, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2021/22: £19,655

Total annual gross expenditure for the authority 2021/22: £17,475

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2022.

**By signing this certificate you are also confirming that you are aware of this requirement.**

Signed by the Responsible Financial Officer

Date

*M. Carter*

25/5/22

Signed by Chairman

Date

*Howard Bowley*

25/5/22

Generic email address of Authority

parishclerk@quidhampton.org.uk

I confirm that this Certificate of Exemption was approved by this authority on this date:

25 May 2022

as recorded in minute reference:

27/22

Telephone number

07798 698199

\*Published web address

<https://parishcouncil.quidhampton.org.uk>

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2022. Reminder letters incur a charge of £40 +VAT**

# Annual Internal Audit Report 2021/22

QUIDHAMPTON PARISH COUNCIL

<https://parishcouncil-quidhampton.org.uk>

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.			no petty cash
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. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> 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

03/05/2022

Name of person who carried out the internal audit

J.K MURRAY DMS FCPA

Signature of person who carried out the internal audit



Date 03/06/2022

\*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:

QUIDHAMPTON 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.	✓			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.
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	has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
			✓	

\*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

25 May 2022

and recorded as minute reference:

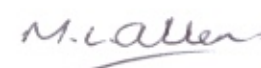
27/22

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

Chairman



Clerk



### Other information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

## Section 2 – Accounting Statements 2021/22 for

### QUIDHAMPTON 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	15 425	15 784	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	11 500	11 500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	3	8 155	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	2 758	621	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	8 386	16 854	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	15 784	17 964	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	15 784	17 964	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	57 430	64 387	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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			<input checked="" type="checkbox"/>
			The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets. <b>N.B. The figures in the accounting statements above do not include any Trust transactions.</b>

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

*M. L. Allen*

Date 25 May 2022

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

*25 May 2022*

as recorded in minute reference:

*27/22*

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

*Howard Bewley*

## Explanation of variances – pro forma

Name of smaller authority: **QUIDHAMPTON PARISH COUNCIL**

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue highlighted boxes**

Next, please provide full explanations, including numerical values, for the following that will be flagged in the **green boxes** where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	15,425	15,784					
2 Precept or Rates and Levies	11,500	11,500	0	0.00%	NO		
3 Total Other Receipts	3	8,155	8,152	271726.00%	YES		2021/22: HMRC VAT reclaim backdated to previous years (£4,172.61 received). Wiltshire Council SWAB Grant towards cost of replacement fencing (£3,781 received).
4 Staff Costs	2,758	521	-2,137	77.48%	YES		2021/22: Clerk/RFO left employment July 2021
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	8,386	16,854	8,468	100.97%	YES		2021/22: Replacement Fencing (£6,541.72). CATG contribution towards installation of 3x NAL sockets (£1,377.30).
7 Balances Carried Forward	15,784	17,964			NO		
8 Total Cash and Short Term Investments	15,784	17,964					
9 Total Fixed Assets plus Other Long Term Investments at 31/3/21	57,430	64,387	6,957	12.11%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

**BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)**

## Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: **QUIDHAMPTON PARISH COUNCIL**

County area (local councils and parish meetings only):

### Financial year ending 31 March 2022

Prepared by (Name and Role): **M.Camilleri (acting Clerk/RFO)**

Date: **31/03/2022**

	£	£
<b>Balance per bank statements as at 31/03/22:</b>		
Treasurers Account	6,075.54	
Business Bank Instant (Savings)	11,974.83	
	-----	18,050.37
Petty cash float (if applicable)		-
Less: any unpresented cheques as at 31/03/22 (enter these as negative numbers)		
<b>867</b>	<b>(30.00)</b>	
<b>862</b>	<b>(16.00)</b>	
<b>889</b>	<b>(40.00)</b>	
[add more lines if necessary]		
	-----	(86.00)
Add: any un-banked cash as at 31/03/22		
	-----	-
<b>Net balances as at 31/03/22 (Box 8)</b>		<u><u>17,964.37</u></u>



Smaller authority name: **QUIDHAMPTON 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)**

NOTICE	NOTES
<p><b>1. Date of announcement 30 May 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) Marisa Allen Clerk/RFO Address: Email: <a href="mailto:parishclerk@quidhampton.org.uk">parishclerk@quidhampton.org.uk</a> Phone: 07833 086656</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)</b> 15 Westferry Circus Canary Wharf London E14 4HD (<a href="mailto:sba@pkf-l.com">sba@pkf-l.com</a>)</p> <p><b>5. This announcement is made by (e) Marisa Allen (Clerk/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*.

**BANK RECONCILIATION YEAR END 31/03/2022**

**Opening Balance (00419152) 01/04/2021**

Receipts 2021/22

Payments 2021/22

Payments (cheques 2020/21)

Uncleared cheques 2021/22 (867,882,889)

**Closing Balance 31/03/2022**

**£3,913.37**

19,653.61

17,474.94

102.50

86.00

**£6,075.54**

**Summary of other Bank Account Balances**

Treasurers Account (00069453)

Closed & TVd

Treasurers Account (40811668)

Closed & TVd

Bus Bank Instant (07391415) opening balance

11,486.61

Bus Bank Instant (07391415) Receipts

488.22

**Closing Balance 31/03/2022**

**£11,974.83**

**TOTAL closing bank balances 31/03/2022**

**£18,050.37**



**QUIDHAMPTON PARISH COUNCIL - RECEIPTS 2021-22**

Date	Origin	Detail	Precept Treasurers 00419152	VAT reclaim 00419152	Grants 00419152	Other 00419152	Interest Bus Bank Instant 07391415	Transfer from other accounts 07391415	TOTAL
			£		£		£	£	
01/04/21	Wiltshire Council	Grant (fence)			3,781.00				
26.04/2021	Wiltshire Council	Precept - 1st Instalment	5,750.00						
07/06/2021	P Dawson	Shed purchase				£ 200.00			
01/07/2021	HMRC	VAT Reclaim 2020/21		924.97					
09/04/21	Lloyds	Interest					0.10		
10/05/21	Lloyds	Interest					0.10		
09/06/21	Lloyds	Interest					0.09		
27/09/21	HMRC	VAT Reclaim Previous 4 years		3,247.64					
30/09/21	Wiltshire Council	Precept - 2nd Instalment	5,750.00						
09/07/21	Lloyds	Interest					0.09		
09/08/21	Lloyds	Interest					0.10		
09/09/21	Lloyds	Interest					0.10		
11/10/21	Lloyds	Interest					0.10		
09/11/21	Lloyds	Interest					0.09		
11/11/21	Lloyds	Transfer from 40811668						360.00	
11/11/21	Lloyds	Transfer from 00069453						127.05	
09/12/21	Lloyds	Interest					0.10		
10/01/22	Lloyds	Interest					0.11		
09/02/22	Lloyds	Interest					0.10		
09/03/22	Lloyds	Interest					0.09		
			11,500.00	4,172.61	3,781.00	200.00	1.17	487.05	

**QUIDHAMPTON PARISH COUNCIL - BUDGET 2021/22**

	2021-22		2022-23	COMMENTS
	Approved Budget 2021/22	Actual (April - March) 2021/22	DRAFT Budget 2022/23	
	£	£	£	
<b>Payments</b>				
Clerk's salary (employee)	3,350.00	621.25	6,224.40	
Lucum Clerk	0.00	5,488.86	0.00	
Clerk's Office / expenses e.g. fuel	300.00	146.10	180.00	
Stationery/Admin	150.00	100.47	150.00	
Clerk & Councillor Training	700.00	0.00	0.00	
Chair's allowance	40.00	0.00	40.00	
Election Expenses (next election 2021/22)	500.00	0.00	0.00	
Insurance	530.00	680.52	700.00	
Subscriptions (WALC/NALC, ICO, Parish Online)	280.00	175.41	250.00	
Audit (Internal only as below £25K turnover)	60.00	160.00	140.00	
Hall Rental (£20 per meeting)	200.00	136.00	150.00	
Highways Road Safety (Lower Road)	2,000.00	1,377.30	2,500.00	
Village Maintenance	2,630.00	7,944.19	2,708.00	
Grass cutting and grounds maintenance (Bawdens)	1,000.00	974.60	1,300.00	
Bin emptying (Ideverde)	100.00	0.00	278.00	
Rec Grd maintenance	1,400.00	6,797.59	1,000.00	
Lawnmower	0.00	100.00	0.00	
RoSPA	80.00	72.00	80.00	
Mole pest control	50.00	0.00	50.00	
Defib	0.00	0.00	0.00	
SID + Community Speedwatch	100.00	0.00	100.00	
Rec Grd Rental	100.00	100.00	100.00	
S133 Village Hall	0.00	0.00	0.00	
CV19	0.00	0.00	0.00	
S142 Newsletter	90.00	0.00	90.00	
S137 Grants	200.00	0.00	200.00	
Community & Environment	270.00	231.60	270.00	
Phone box	0.00	25.00	0.00	
Other	0.00	0.00	0.00	
VAT payments		288.24		
<b>Gross Payments</b>	<b>11,500.00</b>	<b>17,474.94</b>	<b>13,802.40</b>	

<b>Receipts</b>			
Precept	11,500.00	11,500.00	11,500.00
Grant	0.00	3,781.00	0.00
Other	0.00	200.00	0.00
VAT reclaim	0.00	4,172.61	288.24
Interest	0.00	1.17	0.00
<b>Gross Receipts</b>	<b>11,500.00</b>	<b>19,654.78</b>	<b>11,788.24</b>

<b>Band D Contribution</b>	£	73.98
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	2020/21	QPC contribution	Wilt Council contribution	Payments	TOTAL FUNDS EARMARKED	NOTES
<b>CARRY FORWARD FIG (Box 8 AGAR)</b>	<b>17,964.00</b>					
<i>of which Transparency Fund (website)</i>	948.64	0.00	0.00	0.00	948.64	These funds are available to update existing website or build new one to meet Transparency Regulations
<i>of which Rec Grd Capital Spend Fund</i>	419.29	3,000.00	0.00	0.00	3,419.29	
<i>of which Fencing Project</i>	1,943.35	1,400.00	3,781.00	6,541.72	582.63	Residual £582.63 earmarked for South side at a future date
<i>of which Highways Safety Fund (Lower Road)</i>	2,351.84	2,000.00	0.00	1,337.30	3,014.54	Add £2,500 from 2022/23 budget. Total = £5,514.54 Balance after project 2022/23 = £775
<i>of which Marquee Maintenance Fund</i>	360.00	0.00	0.00	0.00	360.00	
<i>of which Neighbourhood Watch Fund (for signs)</i>	150.00	0.00	0.00	0.00	0.00	Removed
<b>Operational Reserves</b>					<b>9,638.90</b>	
<b>No. months operational reserves</b>					<b>10.06</b>	

**QUIDHAMPTON PARISH COUNCIL  
FIXED ASSETS YEAR END 31 MARCH 2022**

OFFICE EQUIPMENT	DATE PURCHASED	PRICE PAID	INSURANCE COVER
None	N/A	N/A	5,000.00
<b>TOTAL</b>		<b>0.00</b>	

GATES & FENCES	DATE PURCHASED	VALUE	INSURANCE COVER
Rec Grd chain link fence	Jul-21	3,090.00	4,162.34
Rec Grd fencing	Nov-21	3,451.72	
Rec Grd gates	Unknown	765.00	
<b>TOTAL</b>		<b>7,306.72</b>	

MOWERS & MACHINERY	DATE PURCHASED	VALUE	INSURANCE COVER
Ride on mower Stored in shed	Aug-09	1,466.00	2,650.94
Brushcutter Stored in shed	2006	316.00	
<b>TOTAL</b>		<b>1,782.00</b>	

OUTSIDE EQUIPMENT			
Defibrillator, cabinet, adult pad pack etc Location = rear of The White Horse	Jun-20	2,520.00	20,341.10
SID	Feb-21	2,240.42	
Marquee Keyholder = The White Horse		13,700.00	
Phone Box	Jul-21	25.00	
Dog poo bins x 2	Feb-22	388.68	
<b>TOTAL</b>		<b>18,874.10</b>	

PLAYGROUND EQUIPMENT			
Playground Equipment:- Multiplay Activity Tower		14,779.00	30,000.00
Slide			
Swings (includes Cradle Swing)			
Rocker Horse			
Roundabout (Carousel) - Sputnik			
Football goals x2			
Bench		500.00	
Playground safety surfacing		13,461.00	
<b>TOTAL</b>		<b>29,076.50</b>	

STREET FURNITURE			
Bus Shelter (glass) Lower Road	Donated	2,500.00	6,500.00
Bus Shelter (polycarb)		2,900.00	
Noticeboard Lower Road (by Sovereign Close) Keyholder = Clerk		60.00	
Noticeboard Lower Road (by The White Horse) Keyholder = The White Horse		60.00	
Bench Rec Grd		500.00	
Litter bin (Rec Grd)		237.28	
<b>TOTAL</b>		<b>6,257.28</b>	

TOTALS		63,296.60	68,654.38
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