

**DUTTON PARISH COUNCIL**  
**NOTICE OF PUBLIC RIGHTS AND PUBLICATION**  
**OF ANNUAL GOVERNANCE & ACCOUNTABILITY**  
**RETURN (EXEMPT AUTHORITY)**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026**

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

| NOTICE | NOTES |
|--------|-------|
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**1. Date of announcement** \_\_\_\_\_ **2nd June 2026** (a)

(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below

**2. Each year the smaller authority 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 2026, these documents will be available on reasonable notice by application to:**

(b) Mrs Catherine Penny, Dutton Hall, Gallows Lane, Ribchester PR3 3XX

(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

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commencing on (c) \_\_ **Wednesday 3 June 2026**

(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below

\_\_\_\_\_

and ending on (d) \_\_\_ **Tuesday 14 July 2026**

(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.

**3. Local government electors and their representatives also have:**

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**4. The smaller authority's AGAR is 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:**

**PKF Littlejohn LLP (Ref: SBA Team)**  
**30 Churchill Place**  
**London E14 5RE**  
[sba@pkf-l.com](mailto:sba@pkf-l.com)

(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

**5. This announcement is made by (e) \_\_\_ Mrs Catherine Penny**  
**Hon Clerk to Dutton Parish Council** \_\_\_\_\_

