

**Agenda Item No 6**

**Planning and Development Board**

**6 November 2023**

**Report of the Chief Executive**

**Caldecote Conservation Area  
designation**

**1 Summary**

- 1.1 The report seeks the Board's support for the designation of a conservation area for the village of Caldecote. The report includes a Caldecote Conservation Area Boundary Map, Appraisal and Management Plan.

**Recommendation to Full Council**

**To approve the extent of the Caldecote Conservation Area and associated Appraisal.**

**2 Consultation**

- 2.1 Consultation has taken place with the relevant Members and any comments received will be reported at the meeting.

**3 Introduction**

- 3.1 This report briefly sets out the history of the Caldecote Conservation Area evaluation, consultation and finalisation. The report will initially outline the statutory definition of a Conservation Area and the duties of the Council, then outline the process of the proposal to create the new Conservation Area including a summary of feedback from the public consultation and finally justification of the boundary of the proposed Conservation Area and its Appraisal, which incorporates the Management Plan.
- 3.2 The statutory definition of a Conservation Areas is, 'an area of special architectural or historic interest, the character or appearance of which it is desirable to preserve or enhance'. There is a statutory duty under the Planning (Listed Buildings and Conservation Areas) Act 1990 that requires local planning authorities to consider designating new conservation areas "from time to time". In preparing its Local Plan, North Warwickshire Borough Council identified the historic hamlet of Caldecote as a place where conservation area designation may be appropriate as a means of preserving and enhancing its special architectural or historic interest for future generations.

- 3.3 Conservation Area designation protects the special architectural and historic interest of a place through provision of clear documentation setting out the area's significance (Conservation Area Appraisal) and proposals for its preservation and enhancement (Management Plan).
- 3.4 Officers request that the Conservation Area Appraisal incorporating the Management Plan be recommended to Full Council for formal adoption with the Boundary Plan that delineates the extent of the Area.

## 4 Background

- 4.1 The proposal to create a new Conservation Area arises from the Council's consideration and assessment of submitted comments, meeting requirements set out in section 71(3) of the Act which oblige the planning authority to have regard to the public's view. An initial assessment of Caldecote as a potential Conservation Area was undertaken by planning consultants LUC in 2022.
- 4.2 When preparing a proposal concerning the extent of a Conservation Area the Council must follow criteria set out in paragraph 191 of the NPPF which states: 'When considering the designation of conservation areas, local planning authorities should ensure that an area justifies such status because of its special architectural or historic interest, and that the concept of conservation is not devalued through the designation of areas that lack special interest.' This means that the extent of the boundary has to be carefully drawn to focus on what makes the area unique. This usually reflects how and why a place has developed over time and incorporates features that have historic significance and offers an understanding of past times through the existing built environment. Further information regarding the process used to draw up the boundary can be found in section 5.
- 4.3 The Council considers that the new Conservation Area meets this test because they include notable surviving examples of urban fabric, including historic buildings and street layout, that provide links to important characteristics of the settlement and its development.
- 4.4 The historic environment is extensively recognised for the contribution it makes to our cultural inheritance, economic wellbeing and enhancement to quality of life. Public support for the conservation and enhancement of areas with architectural and historic interest is well established. Such areas provide a familiar and cherished local sense of distinctiveness and contribute to preserving the historic environment which shapes the character of North Warwickshire.
- 4.5 Restrictions and opportunities presented by the designation of a Conservation Area are discussed below in paragraph/section 4.7. However, should it be felt that further protection to identified assets of historical and architectural value be needed then the Heritage and Conservation Officer would recommend that a selection of buildings in Caldecote or discrete characteristics of the settlement within the proposed boundary, be considered **in future** for inclusion in an Article 4 Direction. Where an Article 4 Direction is in effect, a planning application is required for development that would otherwise have been permitted development

which may then only be undertaken if planning permission is granted by the Council. Article 4 Directions are used to control works that could threaten the character of an area of acknowledged importance, such as a Conservation Area.“

- 4.6 Considering the use of a Direction in conjunction with measures already put in place by Members to provide additional protection by production of a ‘Local List’ (that is, buildings which are of significant local interest but do not meet the criteria for inclusion in the National Heritage List) would form part of a general review of heritage assets and be subject to future consultation with relevant stakeholders, including the Planning and Development Board and offer more targeted management of heritage assets thereby reducing the risk of not meeting the criteria set out in paragraph 4.2.
- 4.7 In exercising Conservation Area controls, local planning authorities are required to pay special attention to the desirability of preserving or enhancing the character or appearance of the Conservation Area. Therefore, within a Conservation Area we have extra controls over the following:
- Demolition: Planning permission is usually needed for demolition or substantial demolition of a building within a Conservation Area,
  - Minor developments: In a Conservation Area, you may need planning permission for changes to buildings which would normally be permitted without the necessity to seek consent from the Council first. Changes requiring consent include: cladding a building, making changes to the roof, adding some types of extension, putting up a satellite dish/flue/chimney or solar panels visible from the highway,
  - Trees: Anyone proposing to cut down, top or lop a tree in a conservation area, whether or not it is covered by a tree preservation order has to give six weeks notice to the Council,
  - Changes of use and commercial uses: some types of changes of use and various works to a non-residential building, including extension and change of use.

## 5 The proposed Conservation Area boundary

- ... 5.1 A plan of the proposed Caldecote Conservation Area can be found in Appendix A.
- 5.2 The extent of the Boundary Plan initially enclosed a slightly larger area but workshop attendees commented that land to the southeast of The Grange and a pair of modern agricultural sheds at The Courtyard were not considered to contribute to the Conservation Area and therefore could be excluded. After review of the comments it is considered that this amendment was in accordance with the NPPF.
- ... 5.3 Several representations and comments raised concerns that the extent of the Conservation Area did not cover the whole village, including buildings along the A444. Comments received during the whole consultation process were logged, considered and answered. These can be found in Appendix B.

## 6 The Conservation Area Appraisal and Management Plan

- 6.1 LUC were engaged to assess the suitability of Caldecote as a new Conservation Area. Once agreed, the extent of the boundary was drafted and a full assessment of the character of the area was undertaken. Following site visits and further discussions a draft Conservation Area Appraisal was prepared containing a Management Plan.
- 6.2 LUC provided the draft document for consideration by Officers. The document then formed the basis of a public consultation which was held between 15.09.22 till 04.11.22. The online consultation was followed by a consultation event held at Caldecote Village Hall on the 13.10.23.
- 6.3 The full details of the comments received are logged in Appendix B, including LUC's response to the comments and outcomes impacting the draft document and plan. In summary: in response to the initial consultation five residents made comments and four statutory consultees, a total of 24 people attended the Village Hall event. Concerns were raised that a Conservation Area designation would add 'red tape' to the planning process, but a greater number of comments questioned why a larger area was not being proposed for designation (please see Appendix B for clarification). On the whole comments were positive and supportive of the creation of the new Conservation Area.
- 6.4 Officers considered the draft documents to be largely satisfactory and outcomes from consultation process to have been comprehensively accommodated within the remit set out in National Policy. Small amendments were requested to the Appraisal to aid clarity and now these changes have been incorporated Officers recommend approval of the documents in order to take them for designation at Full Council.

## 7 The designation process

- 7.1 The process to create a Caldecote Conservation Area has followed best practise set out in Historic England's published guidance on Conservation Area appraisals, '*Understanding Place: Historic Area Assessments.*' This document sets out the importance of providing a sound evidence base for the informed management of the historic environment. The purpose of this evidence base is to provide a sound basis for rational and consistent judgements when considering planning applications within Conservation Areas. Historic Area Assessments and Conservation Area Appraisals, once they have been adopted by the Council, can help to defend decisions on individual planning applications at appeal. They may also guide the formulation of proposals for the preservation and enhancement of the area.
- 7.2 The completed document (Appendix C) incorporates all aspects necessary for the successful consideration of heritage assets in the Caldecote Conservation Area Boundary including how to assess impacts on its setting. Having completed the public consultation process support for the resolution is sought allowing the document to be submitted to Full Council for formal designation.

- 7.3 Designation of a Conservation Area imposes certain duties on Planning Authorities. These duties are twofold; firstly, to formulate and publish from time-to-time proposals for the preservation and enhancement of the conservation areas in their district: secondly, in exercising planning powers, a local authority must pay special attention to the desirability of preserving and enhancing the character and appearance of Conservation Areas. As such, there is also a presumption against the demolition of buildings within a Conservation Area. Whilst designation does not preclude demolition should a reasoned and justifiable case be made; the retention of existing non-designated heritage assets would mean that the historic environment is preserved and therefore the preferred outcome.

## **8 Report Implications**

### **8.1 Legal and Human Rights Implications**

- 8.1.1 The legal process which must be followed when designating or extending a Conservation Area is largely addressed above. The process suggested in the report complies with the relevant provisions. There is no express statutory consultation requirement in relation to Conservation Areas however, there is a legitimate expectation to consult when it is the Council's established practice of doing so. Any consultation process should contain sufficient information to make any proposal clear, explain the effect of the designation concerned, allow a reasonable period for responding and be targeted at relevant individuals and/or organisations.

### **8.2 Financial Implications**

- 8.2.1 Money was secured through a Section 106 agreement following the consideration of planning application PAP/2011/0420 – development at Caldecote Hall Industrial Estate, Caldecote. This money was specifically to produce a Conservation Area Appraisal for Caldecote and, if appropriate, towards the designation of a Conservation Area.

### **8.3 Environment, Climate Change and Health Implications**

- 8.3.1 A wider number of buildings protected from inappropriate development is likely to have environmental and climate change benefits by ensuring that existing embodied carbon is prioritised over replacement with new structures which require CO2 consumption in their creation, transportation and management. Utilising and improving existing buildings is intrinsically a sustainable policy of action. Furthermore, extension of the conservation area and resultant protection of trees is likely to have environmental and climate change benefits.

### **8.4 Human Resources Implications**

- 8.4.1 The Heritage & Conservation Officer has been assisted during the process by members of the Forward Planning Team.

## 8.5 Risk Implications

8.5.1 Subject to following the legal process as referred to above, there is minimal risk to the Borough Council in supporting the proposed Conservation Area Boundary and Appraisal. The requirement upon owners of the buildings within a Conservation Area is limited to their requirement to submit a planning application for development set out in paragraph 4.7.

The Contact Officer for this report is Jennifer Leadbetter (719475).

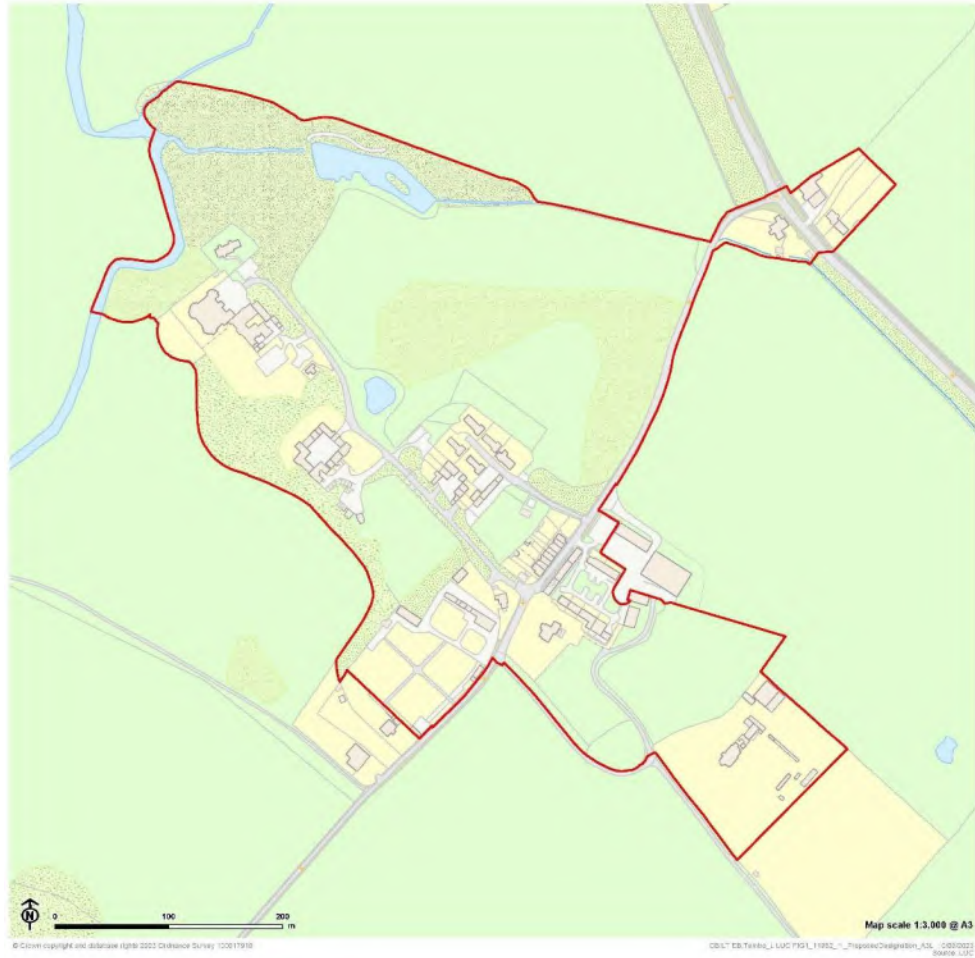
### Background Papers

Background Paper No	Author	Nature of Background Paper	Date

Summary

Caldecote Conservation Area  
August 2023

Conservation Area Boundary



Caldecote Proposed Conservation Area  
North Warwickshire Borough Council



Conservation Area Boundary

Conservation Area Boundary

## CALDECOTE PROPOSED CONSERVATION AREA

Consolation Responses received by LUC during consultation period 15 September 2022 - 4 November 2022, Including Workshop held on 13 October 2022

REF	Name	Address	Support CA Designation ?	Comments	LUC Response	Changes arising from Comments
E001	Ann Kelly	Stable Block, Caldecote Estate	Yes	Whole-heartedly support the plans to make Caldecote a conservation area. The beautiful estate needs protection to preserve the history and grandeur of the buildings, the grounds and the surrounding area. Developers are blighting the area by building on the surrounding green spaces e.g. the developer called 'Gladman' planning 760 homes near to the estate. <a href="http://www.your-views.co.uk/uploads/images/Weddington/Consultation%20Boards/Consultation%20Boards.pdf">http://www.your-views.co.uk/uploads/images/Weddington/Consultation%20Boards/Consultation%20Boards.pdf</a>	Thank you  This is a short distance away from Caldecote, but within another local authority area. The conservation area would be a material consideration should it be adopted.	No changes to appraisal  No changes to appraisal
E002	Dominic Rogers	Natural England		No comment, but do reconsult if amendments significantly impact the natural environment.	Thank you	No changes to appraisal
E003	Glyn Williams		Yes	Conservation area designation would be positive for the village. However it seemed to me that a number of the people there were only interested in using the proposal to counter the proposed MIRA development; by, for instance, including land and properties adjacent to this which have no real merit. This doesn't seem right as they are two entirely separate questions, in my opinion.	The comments from all attendees of the workshop about the conservation area boundary will be assessed and considered.	No changes to appraisal
E004	Ann Kelly	Stable Block, Caldecote Estate	Yes	Attended the workshop, but would like to raise these additional points. 1: The setting of Caldecote needs to be protected. There have been two massive development proposals in the area in the past year.	The purpose of a conservation area is not to stop development, but to preserve or enhance the area's special interest. If the conservation area is designated, then any new planning applications within is setting should seek to preserve or enhance the significance of the conservation area.	No changes to appraisal



				2: Expand the CA to include all of the surrounding fields that give Caldecote its stunningly beautiful setting.	Through the feedback from the conservation area workshop, consideration has been given to suggestions to include field to the north, south, east and west of the proposed boundary. In each case it was found that these fields although attractive, are not of special architectural or historic interest.	No changes to appraisal
				3: An Article 4 Direction (mentioned at the meeting) should be introduced to stop uPVC windows or other changes happening that would undermine the character and identity of the buildings.	This was one of the preservation and enhancement proposals. Your support for the possible introduction of this additional measure is noted.	No changes to appraisal
E005	Margaret Mander-Howells	Homelands, Weddington Lane	Yes	Such a shame that the WHOLE village of Caldecote cannot be included	The comments from all attendees of the workshop about the conservation area boundary will be assessed and considered.	No changes to appraisal
				Would really like to see the church come back to life. A huge task. Perhaps it could be hired for weddings, funerals, christening, Christmas, Easter. Could generate funds for its upkeep.	Agreed. Addressing the uncertain future of the church is one of the preservation and enhancement proposals of the appraisal. A viable use of the church will help to maintain its fabric and its heritage values.	No changes to appraisal
				Confirm rights of way and access routes should be signposted.	Agreed. This was one of the preservation and enhancement proposals of the draft appraisal.	No changes to appraisal
E006	Peter Boland	Historic England		The Appraisal follows a format that is fully in line with national guidance. There is a clear articulation of the conservation areas special interest and a succinct and insightful analysis as to how this currently contributes to the areas character and appearance. Both positive aspects of the conservation area and some areas of concern that could lead to negative changes to its condition are carefully itemized and clear prescriptions for management are suggested.	Thank you	No changes to appraisal

E007	Pamela Williams	No	<p>It seems to me that the only outcome of such a move is to tie the residents of Caldecote up in more red tape and bureaucracy as they have to fill in yet another planning application to alter a garden gate, fence or put a satellite dish up to name but a few. We already have a planning department who surely already consider the merits of developments and the impact on the village plus we have a tree preservation order saving our trees so why then do we need this extra layer of interference.</p>	<p>The additional planning controls that conservation area designation brings are intended to help preserve or enhance the area's character. The minor alterations you describe are not considered by the planning authority for properties that are not within conservation areas.</p> <p>The conservation area protection to tree would not impact the trees that are already protected by Tree Preservation Orders (TPOs), but would introduce a layer of protection for those trees that are not covered by TPOs and currently have no protection.</p>	No changes to appraisal
			<p>It seems you had a pot of money and had to dream up something to spend it on perhaps it would be better spent on the wider community to reduce the amount of people sleeping rough in doorways in our towns, reduce the litter that blows around our streets and provide more services for people finding it hard to make ends meet. To spend money on a conservation area that is not needed or wanted and has very little point seems quite frankly appalling.</p>	<p>North Warwickshire BC obtained Section 106 funding and determined to use some of this funding to assess Caldecote and potentially adopt a new conservation area as part of its statutory duty to consider new conservation area designations from time to time. Section 106 funds can only be used for planning purposes or capital works to the environment. They cannot be allocated to societal issues that are outside of the planning system.</p>	No changes to appraisal
E008	Peter Woodcock Coal Authority		<p>The Planning team at the Coal Authority has no specific comments to make on this consultation document.</p>	Thank you	No changes to appraisal

E009	Anne Thomas	16 Weddington Lane	Yes	<p>We are in support of the planned change in status but are aware that there may be direct impacts on future improvements we might want to make to the property. It was reassuring to hear that we, the residents, could collectively determine what should be considered most important when assessing future planning, though it would help to understand how this type of information might be collated and maintained and also how far we can influence this?</p>	<p>The conservation area appraisal would be the primary source of information about the special character of Caldecote. However this cannot possibly be comprehensive in its scope and detail, therefore any additional local knowledge or information about heritage assets affected by planning applications can be used in addition to the content of the appraisal.</p>	No changes to appraisal
				<p>Reference this planning application from MIRA: <a href="http://planning.northwarks.gov.uk/portal/servlets/ApplicationSearchServlet?PKID=124581">http://planning.northwarks.gov.uk/portal/servlets/ApplicationSearchServlet?PKID=124581</a>, we feel that their Heritage assessment is very limited and does not consider current non heritage assets along with heritage assets that collectively create the Caldecote area. We feel they need to complete another assessment and address the proposed design of their layout, accordingly, with conservation in mind, so as not to cause harm to the area.</p>	<p>This is outside the scope of the conservation area appraisal and adoption process. However, LUC has forwarded your comment on the North Warwickshire BC's Conservation Officer for their consideration.</p>	No changes to appraisal
				<p>Extend the boundary to include the Riding School at the very end of Caldecote Lane (the site of the ancient mill), also 17 &amp; 18 Weddington Lane and Rookwood (near to Watling Street), which from my research on the history of the village, were all part of the Caldecote Estate. We appreciate they are more remotely situated.</p>	<p>Thank you for these suggestions. They have been reviewed and it is concluded that distance from the proposed conservation area and their marginal architectural and historic interest mean their inclusion within the conservation area would dilute its overall special interest. We have recommended that NWBC considers adding Rookwood and the building at the Riding School dated 1817 are added to the local list.</p>	No changes to appraisal

E010	Daisy Shields	Hinckley & Bosworth Borough Council	Yes	<p>I am an amateur historian and I have been researching the full recorded history of Caldecote and its residents. I attach 2 documents, which I expect you will find interesting. One, of three maps between 1835 and 1901 (showing when each property was established), the other, some interesting newspaper articles, which show some details of the estate and its properties as sold between 1794 and 1924. These form some of the research I have been carrying out.</p> <p>Given the close proximity of MIRA to Caldecote, HBBC would be concerned if any changes to the final boundary location of the proposed conservation area (and namely the setting) would have any potential to undermine the national designation of MIRA as an Enterprise Zone. MIRA was awarded Enterprise Zone status in August 2011 by the UK government, with many benefits, including removing barriers for growth, alongside business rates discounts, unrivalled locality, simplified planning and access to a large skilled workforce. Therefore, critical to HBBC is that any implications particularly in terms of planning restrictions in close proximity to MIRA are congruent with its aims and that the long term objectives for MIRA would be supported, and as such not undermined by any planning restrictions associated with the proposed Conservation Area's setting. HBBC would seek assurance of this given the boundary of the proposed conservation area is unconfirmed at this stage, especially given the wider Parish does transcend to the A5 trunk road immediately adjacent to MIRA. For your information, the boundary of the MIRA Enterprise Zone immediately abuts the southern extent of the A5 Watling Street, which is the main access for MIRA's facilities</p>	<p>Thank you</p> <p>The purposes of the Enterprise Zone are understood. Thank you for setting these out. The potential designation of the new conservation area is a consequence of the Council carrying out its statutory duty to consider new conservation area designations from time to time. Its intention is to preserve or enhance the special character of Caldecote rather than to prevent development per se. We will inform you of the proposed boundary to be considered for adoption.</p>	<p>Review this material and amend the historical development chapter of the appraisal where desirable</p> <p>NWBC to inform HBBC of the final version of the conservation area boundary.</p>
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CALDECOTE PROPOSED CONSERVATION AREA

Consultation Responses received by LUC at the Consultation Workshop held on 13 October 2022

<b>Q1: Do you agree or disagree with the idea of Caldecote being a conservation area? Why is this?</b>				
		Comments	LUC Response	Changes arising from Comments
G1	Group 1	All agreed	Thank you	No change to Appraisal
G2	Group 2	Agree (strongly!) to protect this important environment. To have more say over planning. To support funding applications for enhancement / repairs	Thank you	No change to Appraisal
	Group 3			
	Group 4			
	Group 5	Agree	Thank you	No change to Appraisal

<b>Q2: Look at the map and talk about the proposed boundary. Should anywhere be included or excluded? Why?</b>				
		Comments	LUC Response	Changes arising from Comments
G1	Group 1	Include Anker Cottage Farm, Shepherds Cottage, boundary up to A5 houses	These are discussed in turn in the conservation area boundary review document. It is recommended that these buildings remain outside of the proposed conservation area.	No change to Appraisal
	Group 2	We see the current proposal as the minimum area. Please also consider the icehouse spinney, Anchor Cottage Farm, Signal Leys Gorse, fields to east and west of village, Crazy Pit Spinney/Weddington Road houses.	These are discussed in turn in the conservation area boundary review document. It is recommended that these buildings remain outside of the proposed conservation area.	No change to Appraisal
	Group 3	Include Anker Cottage Farm, Field to north of Caldecote Hall ground, Caldecote Hall lodge by A5, 17 and 18 Weddington Road and fields to north and south of Weddington Lane leading up to them.	These are discussed in turn in the conservation area boundary review document. It is recommended that these buildings remain outside of the proposed conservation area.	No change to Appraisal

	Group 4	Include Anker Cottage Farm, Signal Leys Gorse, 17 and 18 Weddington Road. Exclude the two modern farm sheds at the Courtyard	The inclusions are discussed in turn in the conservation area boundary review document. It is recommended that these buildings remain outside of the proposed conservation area. Of the two modern sheds, these are not of architectural or historic interest. It is recommended to exclude one of the two to provide a boundary that is clearer on the ground	Exclude the northernmost agricultural shed at the Courtyard and its concrete yard.
	Group 5	Include Anker Cottage Farm, Signal Leys Gorse, a buffer north of Caldecote Hall ground and a buffer around School House the village hall and 15-16 Weddington Road. Exclude the field behind the Grange. This is not part of its garden.	The inclusions are discussed in turn in the conservation area boundary review document. It is recommended that these buildings remain outside of the proposed conservation area. It is agreed that the field behind the Grange is of no special interest and should be excluded.	Amend the boundary to follow the edge that demarcates the edge of the garden of the Grange and the paddock / field to the southeast.

<b>Q3: Write down six individual words that your group thinks best describe Caldecote as a place.</b>				
		Comments	LUC Response	Changes arising from Comments
G1	Group 1	No written response		
	Group 2	Unique, historic, beautiful, peaceful, relaxing, sociable	Thank you	Incorporate these words in the appraisal where possible
	Group 3			
	Group 4			
	Group 5	Hamlet, exclusive, picturesque, historical, uncommercialised, community	Thank you	Incorporate these words in the appraisal where possible

<b>Q4: Does your group agree or disagree with the draft preservation and enhancement proposals? Do the draft proposals miss anything out?</b>				
		Comments	LUC Response	Changes arising from Comments
G1	Group 1	Material consideration should be given to the space around the village and its outlook	The setting of the conservation area would be a material consideration in planning decisions, as changes within the setting can affect the significance of the conservation area itself.	No change to the appraisal
	Group 2	Agree with additional controls over minor alterations	Minor alterations can cumulatively create a large impact on a conservation area's character.	No change to the appraisal

	Group 3			
	Group 4			
	Group 5	Yes, However, trees are to be preserved but not where they are a risk to property. Future of the church: how can it be used? Access? Open for ceremonies. Boundary walls important.	There was discussion at the workshop about the conflict for the need to conserve historic boundary walls and outbuildings when the roots and overhanging limbs of protected trees posed risks to them. With regard to the church it is agreed that re-use is required, but there are presently no obvious solutions that are viable. The appraisal raises the need to address the long-term future of the Church.	NWBC conservation officer and tree officer to discuss the implications of the proposed conservation area vis a vis advice and decisions that are made about trees that are affecting historic buildings and boundaries. No change to Appraisal.

<b>Q5: What are your group's top three priorities for Caldecote if it became a conservation area?</b>				
		Comments	LUC Response	Changes arising from Comments
G1	Group 1	No written comment		
	Group 2	Wildlife protection. Protecting wider local environment given planned encroachments. Repairing and enhancing historic features.	The conservation area concerns heritage assets and local character rather than wildlife. With regard to protecting the wider local environment, this could only be achieved through local plan designations such as greenbelt, safeguarded land or greenspace designations.	Add repairing and enhancing historic features to preservation and enhancement proposals.
	Group 3	A certain future for the church: potential local use and funding. Article 4 Direction but only where there is local support. Guidance on what needs planning permission	Thank you	No changes to Appraisal
	Group 4			

	Group 5	<p>1. Not happy with 59 hectares of MIRA development: will ruin village atmosphere.</p> <p>2. sustain village for the future as an integral part of the country and preventing too much development.</p> <p>3. Maintain Caldecote as a village with a history that people can continue to enjoy in years to come.</p>	<p>The Local Plan has established the principle of employment-generating development at MIRA being acceptable. Should a conservation area be designated at Caldecote, it will not overturn or overrule the Local Plan designation, but it will require the impacts of development on the site on the area's significance as a conservation area to be given special attention by decisionmakers.</p>	No changes to Appraisal

Other comments

How do we get a list of listed buildings in the village?  
 Is there to be further consultation with residents?





North Warwickshire  
Borough Council

LUC

**North Warwickshire Borough  
Council**

**Caldecote  
Conservation Area  
Character Appraisal  
and Management Plan**

**Final report**  
Prepared by LUC  
August 2023



# North Warwickshire Borough Council

## Caldecote Conservation Area Character Appraisal and Management Plan

Version	Status	Prepared	Checked	Approved	Date
1.	Draft report	O. Barton	M. Conway	S. Orr	23.08.2022
2.	Post-consultation draft	O. Barton	S. Orr	S. Orr	16.08.2023
3.	Final Report	O. Barton	S. Orr	S. Orr	18.08.2023

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## Summary

Caldecote Conservation Area  
August 2023

# Summary

## Caldecote Conservation Area designation and appraisal

The Planning (Listed Buildings and Conservation Areas) Act 1990 requires local planning authorities to consider designating new conservation areas “from time to time”. In preparing its Local Plan, North Warwickshire Borough Council identified the historic hamlet of Caldecote as a place where conservation area designation may be appropriate as a means of preserving and enhancing its special architectural or historic interest for future generations.

In 2022, LUC was commissioned by the Council to assess Caldecote for conservation area designation, and to produce an appraisal, management plan and boundary. A draft appraisal document was produced, and public consultation undertaken. The responses received were used to shape this document, including the conservation area boundary.

## Location and context

Caldecote is the easternmost settlement and parish within North Warwickshire Borough, approximately 5km south-east of Atherstone. Caldecote is located on the floor of the broad valley of the River Anker. Although the A5 (Watling Street) and West Coast Mainline all pass through the historic parish, it is a rural location with a context dominated by fields and farming activity.

## Historical development

Caldecote is a pre-Norman Conquest settlement that had its own church before 1066. The church and hall have been the focus of the historic manor which from medieval through to modern times has consisted of a handful of farms and associated farm and estate workers' cottages. In 1642 the Hall survived one of the earliest skirmishes of the Civil War but in the late 19th century it was rebuilt and enlarged, expanding its grounds to include new areas of parkland. At the same time most of the buildings in the hamlet were also rebuilt. This era of rebuilding is responsible for much of Caldecote's character today. A serious fire in the 1950s resulted in a period of over 50 years of near dereliction but the Hall and its ancillary buildings

were repaired, restored and returned to full use in 2004-5 successfully retaining the character of this historic country estate.

## Summary of defining characteristics of Caldecote Conservation Area

### A rural village enclosed by fields with views over historic parkland

Caldecote is a small settlement surrounded by fields managed by the farms within it. The modest lane through it has soft verges and becomes a small track leading to several rights of way accessible by foot, cycle or on horseback. The former Hall, buildings associated with it and its parkland have a distinctive identity which is central to Caldecote's unique character.

### The traditional houses have a strong, consistent estate style

The Hall is in a Jacobean revival style and the estate houses and buildings that are contemporary with the Hall are in a domestic revival style. This gives a sense of hierarchy and visual unity to the functionally diverse buildings on the estate. The scale of dwellings and their holdings reflects the status of their original occupants, reflecting the social hierarchy of the hamlet.

### Consistent use of brick, sandstone and clay tiles

There is a prevailing use of brick walling, frequently with smooth sandstone ashlar dressings throughout Caldecote. The vast majority of the buildings have traditional red clay roof tiles. Mock timber framing is also present in the upper stories and gables of many of the estate houses.

### Consistent boundary features

The built-up parts of the hamlet are strongly visually linked to the public highways and the setting through the combination of wire and post fences to fields, estate fencing to the grounds

## Summary

Caldecote Conservation Area  
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of the Hall, and the prevailing use of dwarf walls (often topped with railings) as domestic boundary features and to key spaces like the churchyard. The high enclosures at the walled garden and the former farmstead at the Courtyard are notable exceptions. The tall, thick walls of the kitchen garden were to keep people and animals out, while the farmyard needed to be contained to keep livestock, horses, manure and tools and equipment in.

### A hierarchy of spaces and important trees and tree cover

The higher the status of the original occupant of a building, the larger the garden associated with that building. The Hall has substantial grounds while houses such as Nursery House and the former rectory have large spacious plots, while the cottages and smaller houses have correspondingly smaller gardens.

Private gardens and the hall grounds contain important specimen trees and tree groups. The remnant of the Hall's park that is pasture rather than arable retains a scattering of mature trees that communicate its former use as parkland.

### A compact settlement with a variety of activity

Several key buildings have been converted to homes following the cessation of their original uses. There are offices in the former farm buildings at the Courtyard, workshops and business space at the walled garden, a working farm at the Beeches, the church and a village hall in the former school.

### Setting, spaces and trees

In several locations, Caldecote can be seen as a historic hamlet nestling amongst fields. This setting places it in a context similar to that which it will have operated in, and which supported it historically, allowing understanding of its function and role.

There is only a small stretch of Caldecote Lane that is closely lined by buildings. Instead, it is the trees, hedges and fields that provide a changing context for the lane.

The Mews, Caldecote Hall



## Summary

Caldecote Conservation Area  
August 2023

### How does conservation area designation affect me?

To ensure the preservation or enhancement of a conservation area, the designation of an area introduces some restrictions on what you can and cannot do without planning permission. Advice can be found on the Council's website or by contacting a member of staff in the Forward Planning Team. In summary these restrictions include:

- Demolition of any building within the conservation area;
- Control over partial demolition;
- Control over works to trees;
- Changes to permitted development rights; and
- Limitations on the type of advertisements that do not require consent.

The Council also has the option to introduce Article 4 directions to further restrict specific permitted development rights<sup>1</sup> should it be deemed necessary to protect specific features or characteristics of the settlement.

### Caldecote Conservation Area Management Plan

Detail on how the Council aims to protect the special qualities of Caldecote are set out in Chapter 4. This summary outlines how it is intended to protect identified key characteristics and is a starting point for managing change in the settlement.

- Ensure the Church of St Theobald and St Chad is in use and well maintained, as it is vital to retaining the key focal building and its graveyard for generations to come.

- Tree cover is important to the ambience of Caldecote but successional planting will have to be undertaken to ensure that veteran trees<sup>2</sup> are replaced before they naturally come to the end of their lives.
- Boundary treatments form an important frontage to many buildings in the area and special consideration. It is important that they be retained, and their loss or inappropriate alteration avoided.
- Rights of way through the settlement link it to its rural context and paths should be maintained to ensure connectivity, otherwise isolation of the village will occur which is contrary to the historic pattern of movement.
- Architectural detailing and traditional materials should be retained to keep the quality and appeal of the buildings consistent with their original design.
- New development and conversions of existing buildings need to be sensitively planned to retain their harmony with the distinctive character of the village.

### Acknowledgements

With grateful thanks to everyone who attended the conservation area workshop at Caldecote Village Hall, the leaseholder, residents and management of Caldecote Hall, and the staff of North Warwickshire Borough Council for their knowledge, advice and assistance in creating this document.


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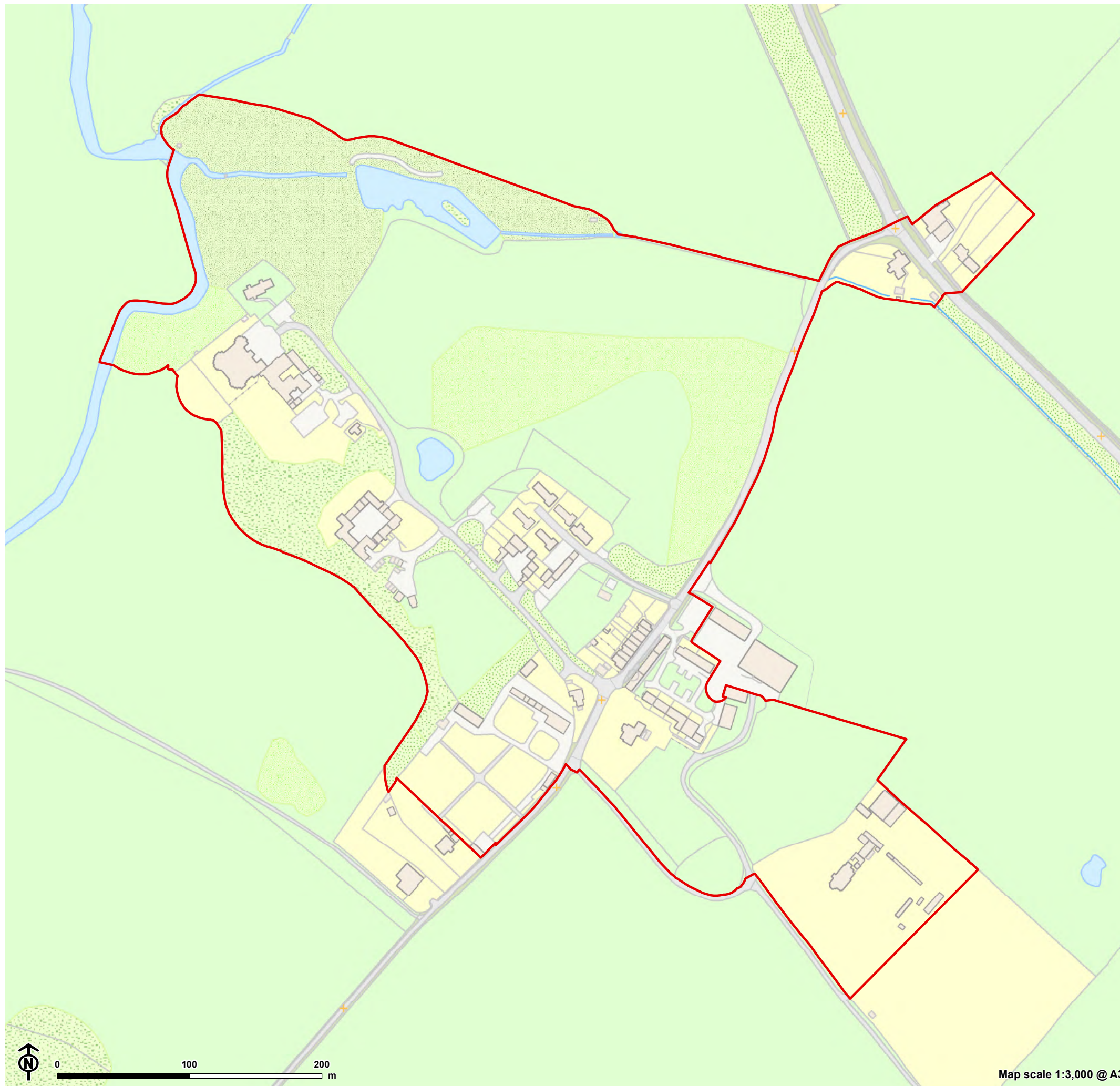
<sup>1</sup> The introduction of an Article 4 direction would be subject to its own adoption process and consultation to understand the need and support for restrictions on the alterations that can be made to domestic properties.

<sup>2</sup> A veteran tree is one that has aged past maturity and is showing signs of wood decay such as hollowing of the trunk, roots or limbs; loose bark; exposed dead wood; shattered branch ends or fungi growth.



Conservation Area Boundary

 Conservation Area Boundary

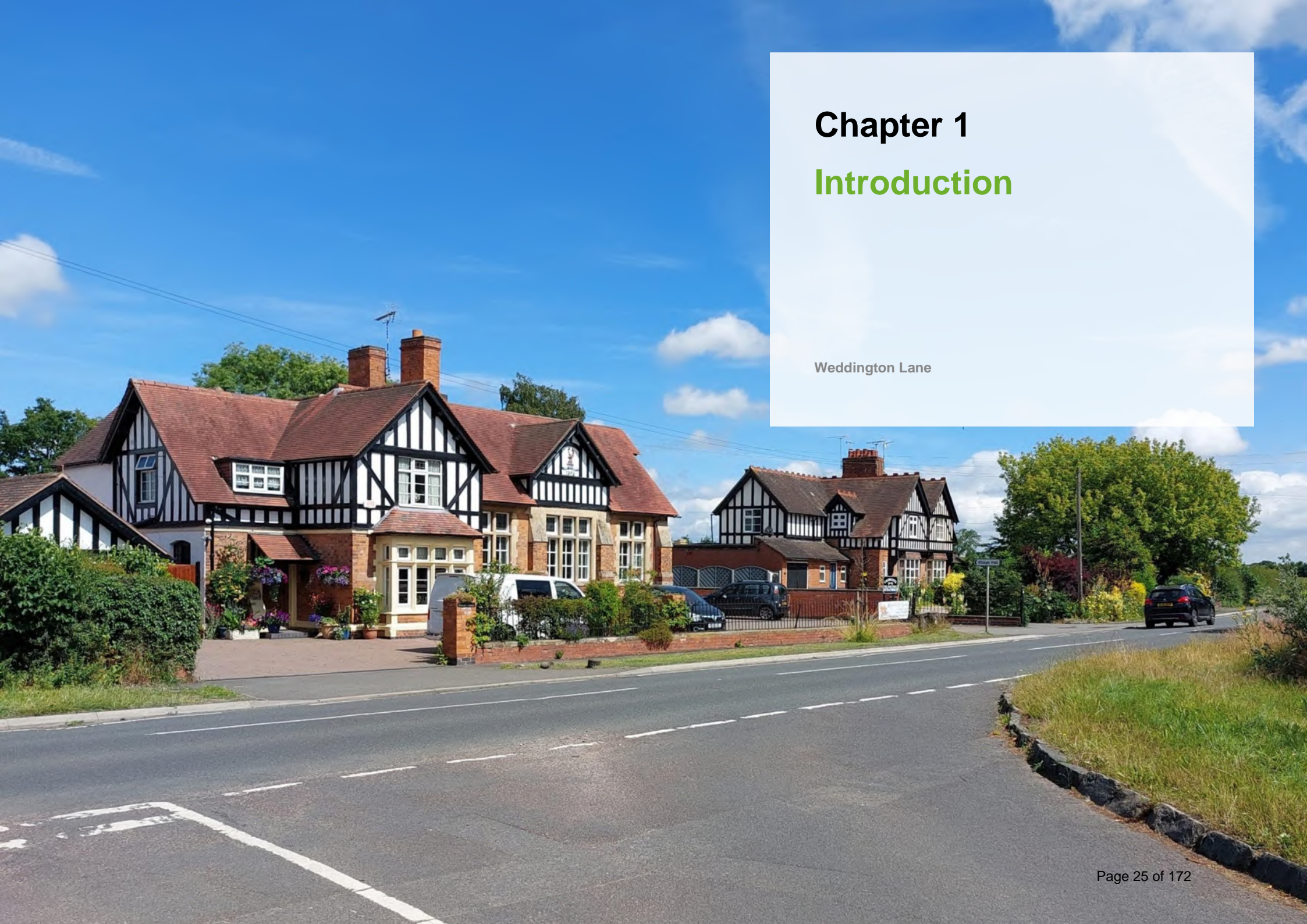




# Chapter 1

## Introduction

Weddington Lane



## Chapter 1

### Introduction

Conservation area designation is about celebrating and preserving the local distinctiveness of places, but what exactly is a conservation area and what are the implications of designation?

The aim of this section is to explain why areas are designated, why it is important to protect their character and appearance, and how this protection applies to Caldecote.

#### What is a conservation area?

**1.1** In 1967, the Civil Amenities Act introduced the simple concept of recognising buildings and areas of historic interest and making provisions for the protection of that special interest. Today, the spirit of that Act has been extended and incorporated into the Planning (Listed Buildings and Conservation Areas) Act 1990, which makes provision for the designation of “*areas of special architectural or historic interest, the character or appearance of which it is desirable to preserve or enhance*”.<sup>3</sup> Although the legislation applies nationally to England,

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<sup>3</sup> UK Government (1990) Planning (Listed Buildings and Conservation Areas) Act 1990 (Section 69) [online]. Available at: <https://www.legislation.gov.uk/ukpga/1990/9/section/69> [Accessed 06.07.2022]

conservation areas are identified and designated by local authorities based on criteria appropriate to their area.

**1.2** To date, nearly 10,000 conservation areas have been designated across the country, covering everything from towns and villages to country houses, rural landscapes, industrial heritage sites and housing estates.

**1.3** The importance of conservation areas centres on their distinct character and appearance. This may be something that has evolved over centuries and imparts an enduring sense of time-depth, or may be illustrative of a particular moment in time relating to specific events, industries or communities. The most obvious source of this character are features such as the materials, detailing and scale of buildings, streetscapes and open spaces, and tree cover and vegetation but our experience of a conservation area is also shaped by the way these elements are configured and the sounds, sights, colours, seasonal changes and activity of the area. It is the interplay between all these elements that makes conservation areas such interesting and distinctive places, and worthy of preservation.

## Why has a conservation area been designated at Caldecote?

**1.4** In April 2022 North Warwickshire Borough Council commissioned LUC to prepare a conservation area appraisal and management plan and identify a boundary for a new conservation area at Caldecote. In preparing the Borough's Local Plan, the Council identified Caldecote as a settlement whose architectural or historic interest may be best managed through the designation of a conservation area. Designation enables change to be managed in the conservation area and its setting in the same manner as the ten existing conservation areas in North Warwickshire.<sup>4</sup>

<sup>4</sup> For a full list of the existing conservation areas and their appraisals, please see: North Warwickshire Borough Council (2021) Heritage and Conservation [online]. Available at: [https://www.northwarks.gov.uk/info/20028/forward\\_planning/1085/heritage\\_and\\_conservation](https://www.northwarks.gov.uk/info/20028/forward_planning/1085/heritage_and_conservation) [Accessed 06.07.2022]

<sup>5</sup> UK Government (1990) Planning (Listed Buildings and Conservation Areas) Act 1990 (Section 69) [online]. Available at: <https://www.legislation.gov.uk/ukpga/1990/9/section/69> [Accessed 06.07.2022]

<sup>6</sup> UK Government (1990) Planning (Listed Buildings and Conservation Areas) Act 1990 (Section 71) [online]. Available at: <https://www.legislation.gov.uk/ukpga/1990/9/section/71> [Accessed 06.07.2022]

**1.5** By identifying and considering the designation of a potential new conservation area, the Council is carrying out its statutory duty to consider new conservation areas “*from time to time*”.<sup>5</sup>

## Why produce a conservation area appraisal?

**1.6** Section 71 of the 1990 Act places a duty on local authorities to “*formulate and publish proposals for the preservation and enhancement of any parts of their area which are conservation areas*”,<sup>6</sup> but, more than that, a conservation area appraisal is a tool to help people understand what is important about a place and manage change within it.

### What is meant by preservation and enhancement?

Preservation of the character and appearance of conservation areas is about avoiding harm and maintaining those features of an area that make it distinctive. Enhancement of the character and appearance of conservation areas is concerned with the promotion of positive improvements; that is, both the removal of elements identified as harmful or detracting from the area's special interest, but also advocating and directing new development so that it responds to and reinforces the character of the area.

**1.7** This desire to preserve and enhance the significance of conservation areas is reflected in the National Planning Policy Framework (NPPF), which sets out the Government's planning policies for England and how they should be applied. At its core is the principle of sustainable development, the objective of which is to meet the needs of the present without compromising the ability of future generations to meet their own needs.<sup>7</sup> Achieving sustainable development involves seeking positive improvements in the quality of the environment, including ensuring developments are sympathetic to local character and history,<sup>8</sup> establish or maintain a strong sense of place through the arrangement of streets, spaces, building types and materials,<sup>9</sup> and

<sup>7</sup> Ministry of Housing, Communities and Local Government (revised 2021) National Planning Policy Framework (paragraph 7) [pdf]. Available at: [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1005759/NPPF\\_July\\_2021.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1005759/NPPF_July_2021.pdf) [Accessed 12.08.2022]

<sup>8</sup> Ibid (paragraph 130c)

<sup>9</sup> Ibid (paragraph 130d)

are visually attractive as a result of good architecture, layout and appropriate and effective landscaping.<sup>10</sup>

**1.8** In the case of conservation areas, the NPPF also requires local authorities to look for opportunities to enhance or better reveal their significance<sup>11</sup> and to recognise that historic assets are an irreplaceable resource that should be conserved in a manner appropriate to their significance so that future generations are able to appreciate them too.<sup>12</sup>

**1.9** The contribution of the historic environment to place making is further recognised in the Government's supplementary National Design Guide, published in October 2019.<sup>13</sup> This planning practice guidance for introducing new design into the built environment aims to create beautiful, enduring and successful places, but alongside key design principles is the recognition that well-designed places and buildings are *"based on a sound understanding of the features of the site and the surrounding context, using baseline studies as a starting point for design... [and are] responsive to local history, culture and heritage"*.<sup>14</sup>

**1.10** Rather than identifying heritage as a constraint on development, it clearly identifies that well-designed places and buildings are positively influenced by:

- The history and heritage of the site, its surroundings and the wider area, including cultural influences;
- The significance and setting of heritage assets and any other specific features that merit conserving and enhancing; and
- The local vernacular, including historical building typologies—the treatment of façades, characteristic materials and details.<sup>15</sup>

**1.11** The NPPF also states that local authorities should maintain a record of up-to-date evidence about the historic environment to aid understanding of the significance and potential significance of the historic environment in their area,<sup>16</sup> and to make information gathered through the planning process publicly available;<sup>17</sup> this is the baseline information referred to in

the National Design Guide which is needed to conserve character and inform new development. One of the principal aims of a conservation area appraisal is to provide that baseline evidence by assessing the area's character and identifying what makes it distinctive.

**1.12** The requirement to preserve and enhance an area is not intended to discourage or prevent change, but rather to inform and actively manage that change to conserve and strengthen those elements that contribute positively to the area's character. This duty is made considerably easier if the reasons for which an area is judged to be special are gathered together and clearly laid out in one document. By recognising what it is that makes an area distinctive, local authorities are better equipped to take account of that special interest when developing Local Plan policies and assessing the effects of individual planning proposals. Similarly, prospective developers are able to bring forward appropriate schemes, and local people can readily understand the likely effects of change in their area.

#### What are the implications of designation?

To facilitate the preservation or enhancement of a conservation area, as required by the 1990 Act, the designation of an area introduces some restrictions on what can and cannot be done without planning permission. These restrictions include:

- The demolition of any building within the conservation area;
- Control over partial demolition;
- Control over works to trees;
- Limited permitted development rights;
- The option to use Article 4 directions to further restrict specific permitted development rights;<sup>18</sup> and
- Limitations on the type of advertisements that do not require consent.

<sup>10</sup> Ibid (paragraph 130b)

<sup>11</sup> Ibid (paragraph 206)

<sup>12</sup> Ibid (paragraph 189)

<sup>13</sup> Department for Levelling Up, Housing and Communities and Ministry of Housing, Communities and Local Government (2019, updated 2021) National design guide [online]. Available at: <https://www.gov.uk/government/publications/national-design-guide>

<sup>14</sup> Ibid (paragraph 39)

<sup>15</sup> Ibid (paragraph 48)

<sup>16</sup> Ibid (paragraph 192)

<sup>17</sup> Ibid (paragraph 193)

<sup>18</sup> The introduction of an Article 4 direction would be subject to its own adoption process and consultation to understand the need and support for restrictions on the alterations that can be made to domestic properties.

Research by the London School of Economics in 2012 into the effects of conservation areas on property values<sup>19</sup> demonstrated that these restrictions have benefits – beyond the conservation of character and appearance – as they help sustain and/or enhance the value of properties within designated areas.

## What information does the appraisal contain?

**1.13** In order to present the character and appearance of the conservation area, this document sets out how both national and local events, communities and activities have shaped the settlement we see today. Although we can predict what features are likely to be present in any commercial, agricultural or industrial town or village – features that are commonly found across this type of settlement – it is the configuration of these features that makes Caldecote recognisable as Caldecote, distinct from Mancetter, Hartshill or any other village in the country. Similarly, in later centuries, pattern books for architectural detailing became more commonplace and so certain features and building types can be found repeated across the country, but how and where they were applied depended on the commissioner of the building, the architect, craftsman, the space available and local aspirations, as much as national fashions. This is what this document aims to capture, as it is the coalescence of all these features that gives a place its unique character.

## What should the appraisal be used for?

### Planning for change

**1.14** One of the main ways change in a conservation area is managed is through the planning system. Conservation area appraisals provide an evidence base for managing change and, by adopting a conservation area appraisal, planning authorities are better placed to give due and proportionate weight to the special interest of conservation areas. This will, in turn, result in better informed and balanced decisions in relation to the historic environment. An appraisal can also be used to support potential strategic plans and policies for the area, and to promote its conservation and sustainable development.

## Supporting good design

**1.15** In presenting a sound understanding of character, a conservation area appraisal can be used to assess how well new development responds to the character of Caldecote, where there may be opportunities to reverse changes that have adversely affected its character, as well as opportunities to enhance what is already present. As such, it can be used as a basis for refusing planning applications with poor design that fails to respond to the character of the place or take advantage of opportunities to enhance it.

## Informing and inspiring

**1.16** As publicly accessible documents, available as a source of information for anyone interested, one of the principal aims of conservation area appraisals is to widen appreciation of the special interest of each area and raise awareness of why they are protected. Achieving this outcome is fundamental to an appraisal's purpose as, ultimately, its overarching aim is to help people understand and engage with the places where they live, work and visit.

## What is the status of this conservation area appraisal?

**1.17** This conservation area appraisal, management plan and boundary have been adopted by North Warwickshire Borough Council. It is a statutory duty of the Council to manage change in the conservation area to ensure that it either preserves or enhances the area's special interest, and the character and appearance that expresses that interest. To help with this aim, this appraisal and management plan are a material consideration in planning decisions that affect the conservation area.

**1.18** A draft conservation area appraisal underwent a six-week public consultation process between 15 September and 3 November 2022. Views were invited from residents, businesses, and property owners in Caldecote, in addition to planning consultees and elected members and officers of the Council about:

- The merits of designating a new conservation area in Caldecote;
- What is special about Caldecote that would be protected by the designation;

<sup>19</sup> Ahlfeldt, G. M., Holman, N. & Wendland, N. (2012) An assessment of the effects of conservation areas on value [pdf]. Available at: <https://historicengland.org.uk/content/docs/research/assessment-ca-value-pdf>

- How conservation area designation could proactively manage change in Caldecote; and
- The extent of the area covered by the conservation area designation.

**1.19** Details of the proposed conservation area appraisal, management plan and boundary were made available online throughout the consultation period, public notices were placed in the proposed conservation area, and all addresses within and immediately adjacent to the conservation area were posted letters telling the occupiers about the proposed conservation area and how to comment either online or at a conservation area workshop held at Caldecote Village Hall on 13 October 2022. Statutory consultees were also contacted.

**1.20** All views, whether obtained either at the workshop or electronically or by letter or telephone, were considered in reviewing the conservation area appraisal, management plan and boundary.

## Chapter 2

# Location and Context

Icehouse Spinney in a field to the south of Caldecote

## **Chapter 2**

### **Location and Context**

The character of an area starts to form long before the human interventions of buildings, streets, fields and towns are established: it starts with the geology and topography of a place. These foundations are what makes some places more suitable for human habitation and others less so, and contribute to why some settlements flourish whilst others fade.

This section considers what it is about the location and context of Caldecote that made it ripe for successful occupation.

#### **Location**

**2.1** Caldecote is the easternmost settlement and parish within North Warwickshire Borough. The hamlet is approximately 850m from Warwickshire's boundary with Leicestershire at Watling Street (the A5) to the north northeast. The boundary between North Warwickshire and Nuneaton and Bedworth Borough is approximately 680m to the southeast of the hamlet. The centre of Nuneaton is within 3km of the hamlet, to the south southeast. The village of Fenny Drayton, Leicestershire, is 2km to the north. Hartshill is 2.5km to the west, Mancetter and Atherstone are 3.5km and 5km to the northwest respectively.



**2.2** The River Anker meanders through the heart of the parish and forms part of its western boundary. This river runs from Nuneaton and joins the Tame at Tamworth. Caldecote occupies a position on the valley floor on a broad expanse of valley floor. The southwestern corner of the historic parish<sup>20</sup> by contrast is the sharply rising Caldecote Hill, which is flanked to the northwest by the extensive former Hartshill Quarries and to the southeast by the former Judkins Quarry, both sources of granite.

**2.3** Although it is a sparsely populated, rural parish, three routes of regional and national importance pass through Caldecote. These are the A5 (itself part of the route of the Roman road known as Watling Street), the Coventry Canal and the West Coast Mainline. These routes all run roughly parallel to each other in a northwest to southeast direction. The A5, a dual carriageway, forms the north-eastern boundary of Caldecote parish as well as the majority of the Warwickshire-Leicestershire county boundary. Both the railway and canal bisect the parish and are respectively 825m and 1.25km to the southwest of the hamlet.

**2.4** Caldecote Lane is not a through road and to the south-west of the hamlet it is no more than a farm track and then a bridleway with a footbridge over the Anker. Consequently, by vehicle, Caldecote is a cul-de-sac with access only from Weddington Lane.

## Geology and topography

**2.5** Caldecote stands on the clay, silt and gravel alluvial deposits over the sandstone and mudstone bedrock of the broad, fairly flat valley floor of the River Anker. The south-western side of the valley and edge of the pre-1931 parish is defined by the steep, sharp slope of Caldecote Hill which is itself a mixture of sandstone and granite, the latter being the Caldecote Volcanic Formation. This granite is the product of an explosive volcanic event that erupted and cooled to form a range of rock types. These harder sandstones and volcanic rocks are responsible for the existence of Caldecote Hill and the wider ridgeline to the southwest of Caldecote. The sandstone and especially the granite are durable building materials, though it was only with the advent of the industrial revolution that it became viable to open quarries in the hamlet's vicinity and transport them. The quarry pits are adjoined by spoil heaps that are in some cases highly prominent in the landscape due to their heights and steep sides.

Figure 2.1: The River Anker



This view to the west of the Hall shows the topography of the valley floor.

<sup>20</sup> The part of the parish to the south of the Coventry Canal was transferred to Nuneaton in 1931.

Figure 2.2: 1897 'Hills' Map



Source: National Library of Scotland

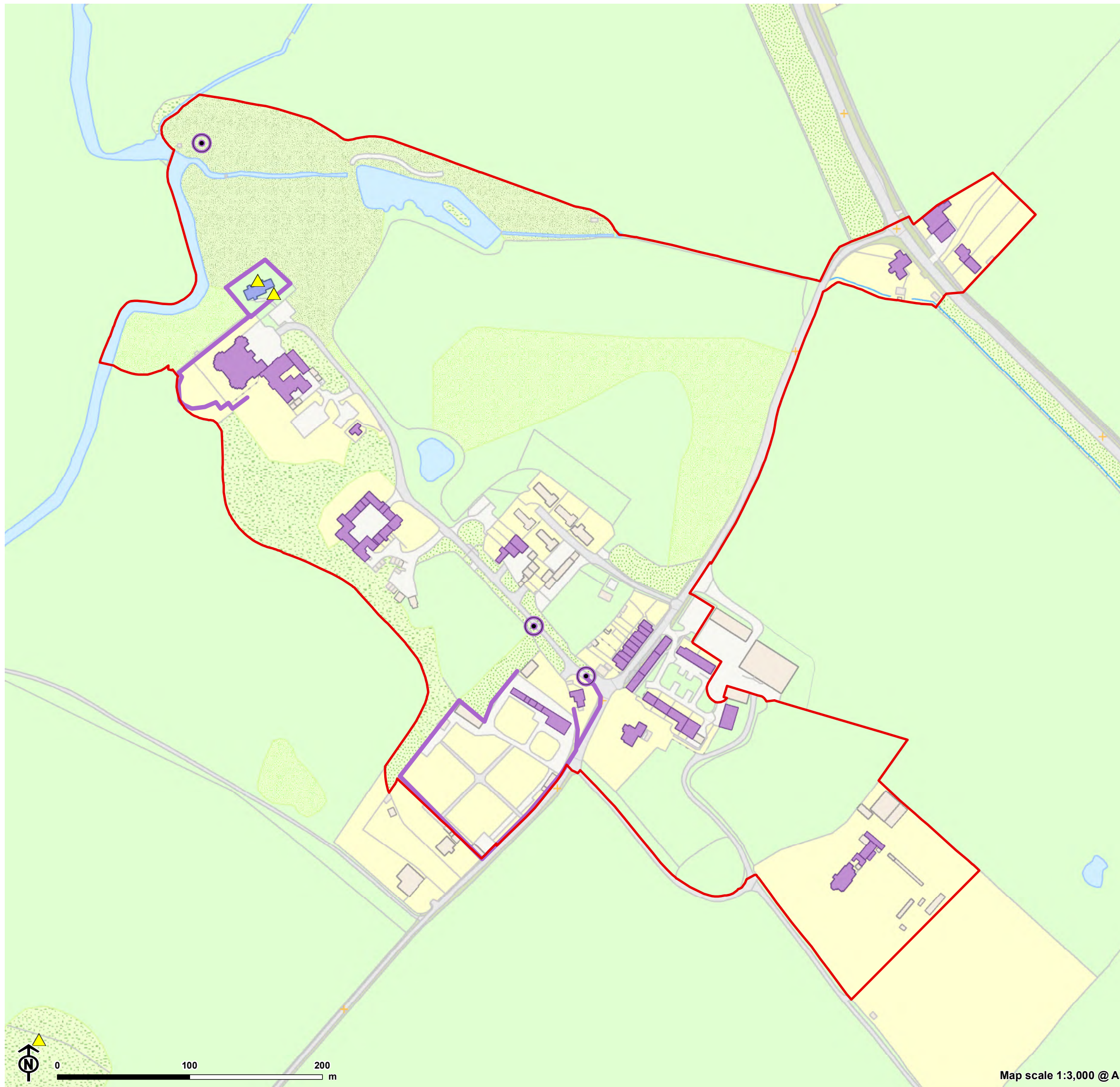
## The conservation area boundary

**2.6** The conservation area consists of the buildings at the entrance to the hamlet at Weddington Lane, the core of the hamlet itself plus the Hall and church. The principal spaces included are the grounds to the Hall, the former kitchen garden to the Hall and the part of the former park to the Hall to the west of Caldecote Lane that remains in pasture and retains much of its historic tree cover. The conservation area is virtually surrounded on all sides by arable fields that provide a consistent backdrop to the hamlet. The River Anker forms the western edge of the conservation area.

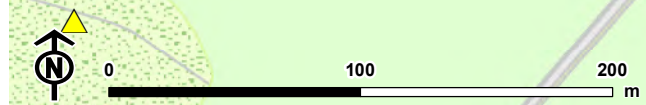
**2.7** The boundary of Caldecote Conservation Area, the designated heritage assets within it and buildings of local interest are shown in **Figure 2.3**.

**2.8** The only designated heritage assets within the conservation area are the Church of St Theobald and St Chad (grade II\*), the pair of chest tombs circa 5 metres to the north of this church (grade II), and the chest tomb circa 1.5metres south of the chancel of this church (grade II). The listed buildings are plotted in **Figure 2.3**, along with the buildings of local interest. Listed buildings and other assets designated at a national level can be found via the National Heritage List for England (NHLE): <https://historicengland.org.uk/listing/the-list/map-search>.

Figure 2.3: Listed Buildings and Buildings of Local Interest



- Conservation Area Boundary
- Listed Building (by grade)**
- ▲ II
- Grade I Listed Building
- Building of local interest
- Building of local interest (point)
- Boundary features of interest



Map scale 1:3,000 @ A3

## Chapter 3

# The Historical Development of Caldecote

Caldecote Hall

## Chapter 3

### The Historical Development of Caldecote

Conservation areas did not develop in isolation, and in order to understand what is included within the boundary and why, we must look beyond to give the area context.

This section considers how Caldecote developed from its earliest origins into the settlement we see today.

#### Origins of settlement

**3.1** One of the oldest features of the parish of Caldecote is the former Roman road known as Watling Street. This cross-country route extended from the ports of Kent to a forded crossing of the Thames at London before leading to Wroxeter (named *Viriconium* by the Romans) in Shropshire. From there routes forked northwest to Anglesey and Ireland and north to Chester and western Scotland. The route of Watling Street is said to have been established by the Britons and was later widened and improved with pavements and bridges by the Romans following their invasion of Britain in AD 43. Nearby Mancetter (Roman name, *Manduessedum*), where Watling Street crosses the River Anker, was the location of a legionary fortress for around the 15 years immediately following the Roman invasion. Although the legion at

Mancetter was transferred to Wroxeter, Mancetter remained an important staging post along Watling Street and a settlement grew around it.<sup>21</sup>

**3.2** Watling Street itself became an important tribal boundary in the post-Roman period and has historically formed the majority of the border between Warwickshire and Leicestershire. It also forms the north-eastern boundary of Caldecote parish. The parish is linear, running downhill from Watling Street before reaching the Anker and rising up the opposite valley side to Caldecote Hill on Tuttle Hill Road. The River Anker (said to be a British name meaning ‘winding’) effectively divides the parish in two along a southeast to northwest axis, while Caldecote Lane runs from north northeast to south southwest through the centre of the parish.

**3.3** The placename Caldecote means ‘cold cottages’<sup>22</sup> and is likely to refer to the degree to which the place is exposed in most directions, but particularly to the north and northwest due to the relatively flat topography in these directions.

## Medieval Caldecote

**3.4** Caldecote is first recorded in the Domesday Book of 1086, at which time its manor was held by Robert, the Bishop of Chester. The Domesday Book also records that it had a church with a priest, seven villagers and a mill worth two shillings. At the time of the Norman Conquest in 1066 the manor was held by Tonni or Tonna who appears to have been the tenant rather than the owner of the manor, but no details are given in the Domesday Book as to who owned it or whether there was a church or mill in Caldecote in 1066.

**3.5** The dedication of the church to St Chad is one commonly found in the former kingdom of Mercia that extended across most of central England: St Chad, as Bishop of Mercia, established a monastery in Lichfield and through his near-constant travelling was instrumental in converting the kingdom to Christianity in the 8th century. The church is also dedicated to St Theobald and, of the four saints with this name, Theobald of Provins (1017-1066) seems the most probable. This is because his lifetime was contemporary with the church’s early use and he is the patron saint of charcoal-burners. The area around Caldecote is likely to have been

relatively heavily wooded medieval times and charcoal burning was a key industry in such areas, as charcoal was an important fuel for metalworking.

**3.6** Caldecote appears to have existed as a typical medieval manor where the lord of the manor was the sole or largest landowner, and held the rights over minerals (coal mining, stone quarrying), fishing and timber. The lord of the manor would let land to tenant farmers who in addition to paying rent would have no option but to have their grain ground at the watermill or windmill owned by the lord of the manor who charged a fee for doing so. This arrangement provided a relatively stable income to the lord of the manor. Caldecote was likely to have consisted of no more than three or so farms, a few cottages, the hall and church. The river provided suitable locations for a watermill while Caldecote Hill was a good site for a windmill. In addition to the mention of an unspecified mill at Caldecote in 1086, there are mentions of a watermill in Caldecote in 1364 and 1548.

**3.7** The bishops of Chester remained overlords of Caldecote manor until 1470, though they sublet at least some, or possibly all, of their land at Caldecote and the manor to one person (who would in turn sublet the land or farm it themselves) from at least 1166. The rights to this sublet manor and land ended up being disputed for a period of 60 years by the Ruffus and le Archer branches that had descended from the same family, until it was settled in 1320, that the de Herle family who had purchased the manor in 1304 from the Ruffus branch, were its rightful owners. It was in the midst of this dispute, in the late 13th century, that the church was rebuilt, seemingly by the Ruffus family, possibly to strengthen or demonstrate their claim to the manor. If not, the rebuilding would have been carried out by the overlord, the Bishop of Chester.

<sup>21</sup> Mancetter/Manduessedum was an important Roman pottery-making centre with over 50 kilns on the site. Watling Street would have been a key route for transporting the pottery. Details of this are held by the Archaeology Data Service. Archaeology Data Service (2020) Mancetter-Hartshill Roman Pottery Kilns

Archive Project [online]. Available at: [https://archaeologydataservice.ac.uk/archives/view/mancetter\\_he\\_2020/](https://archaeologydataservice.ac.uk/archives/view/mancetter_he_2020/) [Accessed 12.08.2022]

<sup>22</sup> University of Nottingham (undated) Key to English Place-Names [online]. Available at: <http://kepn.nottingham.ac.uk/map/place/Warwickshire/Caldecote> [Accessed 12.08.2022]

Figure 3.1: Church of St Theobald and St Chad



A late 13th century rebuild of an earlier church, this is the oldest standing building in Caldecote.

**3.8** The de Herles were an important family in the wider nobility and in Leicestershire. They were Lords of Braunstone manor and the overlords of Kirby Muxloe manor, both just outside of Leicester. Sir William Herle (1270-1347) was knighted in 1320 for his services as an attorney and serjeant-at-law and went on to be a Chief Justice of the Court of Common Pleas three times. His son Sir Robert de Herle (1316-1364) was an important official for the Earl of Warwick who entrusted him with running his estates. For his services to the Earl, de Herle was granted lands

and rents in addition to the wardenship of Barnard Castle along with its forest and lands. With the Earl's endorsement de Herle became an important agent for the Edward III in the 1350s, becoming steward of the lands and castle of the king's sons in 1354. De Herle was by 1360 the Constable of Dover Castle and Lord Warden of the Cinque Ports.<sup>23</sup> From 1361 until his death in 1364 he was also Commander-in-Chief of the British Navy.

**3.9** With no children to pass his wealth and estates on to, de Herle's nephew Sir Ralph de Hastings was the next in the male line of the family. His inheritance from his uncle included Caldecote manor. Sir Ralph sold the manor to the Priests of the Collegiate Chapel of St Mary in Noseley in east Leicestershire in 1369. The collegiate chapel consisted of a community of priests who trained chaplains, and it was financially supported by rents and fees from land and manors in addition to donations and bequests.

### Early post medieval Caldecote up to the Civil War

**3.10** The dissolution of the monasteries 1536-41 saw the land and property possessed by religious institutions, including the Collegiate Chapel of St Mary, seized by the crown. In 1548 the crown granted Caldecote manor to Michael Purefoy of Wellesborough, Leicestershire who was himself already a tenant at Caldecote. The wider Purefoy/Purefoy<sup>24</sup> family also owned nearby Fenny Drayton manor. The branch of the family that owned Caldecote manor also possessed nearby Weddington manor. The Purefoys were probably the first lords of the manor who occupied Caldecote Hall as their principal residence for the first time in around 250 years. Perhaps with this came a more active interest in its fabric and its resources. The 1548 transfer of the manor records one watermill in Caldecote, but by 1584 there were three mills in the parish. Presumably all three generated an income for the lord of the manor. William Purefoy, grandson of Michael Purefoy, rebuilt Caldecote Hall in 1615. It is described as "*a fair structure of brick and stone, where the arms and matches of his family tree are, in several pieces of sculpture, very exactly represented*".<sup>25</sup>

**3.11** On 29 August 1642 Caldecote Hall was attacked by Royalists in an incident that appears to pre-date the first battles of the Civil War. William Purefoy was a Parliamentarian and was a

<sup>23</sup> The five main harbours on the English Channel

<sup>24</sup> One line of the family spelled the name "Purefoy" and the other spelled it "Purefey" and these spellings persisted for subsequent generations.

<sup>25</sup> Dugdale, Sir William (1730) *The Antiquities of Warwickshire Illustrated* (Vol. 2) (page 1097) [online]. Available at:

<https://books.google.co.uk/books?id=PhBaAAAAAYAAJ&pg=PA1097&lpq=PA1097&dq=tonna+caldecote&source=bl&ots=o72K4HBqWr&sig=ACfU3U3Kf4ubh4cEwA8MlztRVnB5o9ztoQ&hl=en&sa=X&ved=2ahUKewip-oqkstL3AhVFolwKHZBxDHA4ChDoAXoECBQQAw#v=onepage&q=tonna%20caldecote&f=false> [Accessed 13.05.2022]



colonel in the Parliamentary army. The attack on Caldecote Hall was seen by the Royalists as an early and morale-boosting opportunity to capture a high-ranking Parliamentarian. Prince Rupert and Prince Maurice, both German<sup>26</sup> nephews of Charles I, arrived in England in August 1642 to help to raise, train and lead the Royalist forces. They attacked Caldecote Hall with 18 troops of horse.<sup>27</sup> William Purefey was warned of the attack and fled in order to evade capture. The resistance of the hall consisted of 15 people led by Purefey's son-in-law George Abbott, assisted by eight men, Purefey's wife and her maids. The defenders of the Hall killed three Royalist officers and 15 soldiers and suffered no casualties before their surrender was forced by the Royalists setting fire to an outbuilding and smoking out the household. Prince Rupert was so impressed by the courage of this small band of civilians who defended the hall that he spared their lives and did not order the hall to be sacked. The oak doors of the Church of St Chad and St Theobald bear the scars and pockmarks from gunfire during the siege.

**3.12** Less than three weeks after the siege of Caldecote Hall, Prince Rupert, as the commander of the Royalist cavalry, successfully led a force of 1,000 horse to victory in one of the first major skirmishes of the Civil War, the Battle of Powick Bridge in Worcestershire. William Purefey, the intended target of the surprise attack of Caldecote Hall, led a garrison based in south Warwickshire throughout the Civil War. Following the conflict, he was a member of the high court that tried Charles I and signed his death warrant.

**3.13** A monument to George Abbott in the church sets out the Civil War era defence of Caldecote Hall. In his will of 1647, Abbott established a charity to pay for a schoolmaster to teach poor boys and girls, with further funds for schoolbooks and catechisms for the schoolchildren, new gloves for the minister, and bibles and catechisms to be distributed to poor families. As no funds were provided for a school building, it is assumed teaching took place in an existing building.

Figure 3.2: The door of the Church of St Theobald and St Chad



The pockmarks on the door are from muskets fired during the siege of Caldecote Hall in 1642.

<sup>26</sup> Although Germany did not exist as the nation we know it in 1642, the princes lived in the Electoral Palatinate, a state that is today part of the modern-day German federal state of Rhineland-Palatinate.

<sup>27</sup> Some sources place this as being 500 cavalymen/dragoons, though the average size of a Civil War troop was around 40 cavalymen. If this average is used 18 troops would mean 720 cavalymen. Even half of this average troop size would be 360 cavalymen.

## Georgian and Victorian Caldecote

**3.14** The male line of the Purefey family ended in 1702 and the manor was sold to Nathan Wright, a judge, speaker of the House of Commons and Lord Keeper of the Great Seal under William III and Queen Anne. Although he had three other estates in Leicestershire, he made Caldecote his principal seat until his death in 1721.

**3.15** *“The Antiquities of Warwickshire Illustrated”*<sup>28</sup> was published in 1730 and provides an interesting snapshot of Caldecote at that time. The parish as described as *“the manor house, ten other houses, a mill, and a farm on the other side of the water”*. A much fuller snapshot of Caldecote over a century later is provided by the tithes returns of 1839-42.<sup>29</sup> At this point Caldecote Manor and Hall are owned by Demster Heming Esq. who was born at nearby Weddington Castle and had made his fortune through his work as an attorney in India before returning to his roots. Here, the parish breaks down as follows:

- Caldecote Hall including the church, five acres of garden, 13 acres of paddock, 16 acres of wood, nine acres of river, an icehouse, a fishpond, an orchard, a potato field, a lodge and at least four cottages;
- Two tenanted farms owned by the lord of the manor at Caldecote Hall, with *“house, buildings, yard and garden”* with a further tract of farmland without a farmhouse or barn also rented by a tenant farmer;
- Two other farms, one of which was let by its owner to a farmer, the other farm was owner-occupied; and
- A windmill on the highest part of the parish on Caldecote Hill that was not owned by the lord of the manor.

**3.16** Points of interest are that the lord of the manor still owned just over half of the parish at this point, but this ownership included all of the River Anker within the parish, its principal woodland and all of the workers’ cottages. There is no mention of a watermill in the tithes, but

on the tithe map there is clearly a mill race channel and what might be the footings of the water mill at the downstream end of the mill race.

**3.17** The Coventry Canal was cut through Caldecote in 1768-69, with the stretch from Atherstone to the junction with the Mersey and Trent Canal near Lichfield completed in 1789. It was built to connect the coalfields of Coventry, Bedworth and Nuneaton with Birmingham, but also provided a shorter route between Birmingham and London through its junction with the Oxford Canal. Its principal impact on Caldecote was that it made granite stone quarrying at Caldecote Hill (also known as Windmill Hill) and Tuttle Hill at the southwestern edge of the parish economically viable, with the quarried stone conveyed onto canal boats via tramways (carts pushed or pulled on tracks) linking the quarries to wharfs. Quarrying activity continued over the 19th and early 20th centuries; in the case of Tuttle Hill quarrying continued until the 1990s.

**3.18** The Trent Valley Railway of 1845-47 was another route that cut through Caldecote, parallel to the canal and Watling Street. This line provided a quicker route for services between London and north Wales, northwest England and western Scotland by following a direct route between Rugby and Stafford thus avoiding Coventry, Birmingham and Wolverhampton. The nearest station from Caldecote was at Nuneaton and as such the railway brought no direct changes to the parish other than it ran through it. The line was widened between 1871 and 1909 and today forms part of the West Coast Mainline.

**3.19** Caldecote Hall was rebuilt in 1845 and again in a much-enlarged form in 1880. The latter re-build created a 40-bedroom mansion for Captain Henry Leigh Townshend who had been born at Caldecote Hall in 1842 and was married in 1880. Townshend also built or rebuilt many of the buildings that form the hamlet of Caldecote today following his rebuilding of the Hall. This rebuilding of the hamlet was in part because Townshend substantially enlarged the grounds of the Hall and relandscaped many of the fields in the vicinity of the Hall as parkland by removing boundaries and planting trees. It appears that Townshend was keen on hunting, fishing, horse-riding and entertaining, and so re-organised and rebuilt his estate for these purposes. With this

<sup>28</sup> Dugdale, Sir William (1730) *The Antiquities of Warwickshire Illustrated* (Vol. 2) (page 1097) [online]. Available at: <https://books.google.co.uk/books?id=PhBaAAAAAYAAJ&pg=PA1097&lpg=PA1097&dq=tonna+caldecote&source=bl&ots=o72K4HBgWr&sig=ACfU3U3Kf4ubh4cEwA8MlztRVnB5o9ztoQ&hl=en&sa=X&ved=2ahUKEwi p-oqkstL3AhVFolwKHZBxDHA4ChDoAXoECBQQAw#v=onepage&q=tonna%20caldecote&f=false> [Accessed 13.05.2022]

<sup>29</sup> Tithes would have been paid in kind (such as in the form of crops, eggs, cattle etc) to the church over the preceding centuries, but under the Tithe Act 1836 tithes could only be paid using money. This new system required detailed maps to be drawn and a schedule completed for every parcel of land in the “tithe district” so that a monetary value could be placed on the tithes generated.

rebuilding came new houses and buildings elsewhere in the hamlet. Changes to Caldecote during Townshend's time include:

- The new hall stable block (1880) and nearby summerhouse;
- The weir in the Anker and housing for water-powered electricity generation for the Hall in the Hall grounds;
- A new school and attached schoolmaster's house (1898) replacing a school based in a cottage at the entrance to the Hall drive;
- The relocation of the Rectory from the Hall drive to a larger site the eastern end of the hamlet (this is now a house called The Grange);
- The replacement farmhouses at the Beeches, Caldecote Mews (the former home farm) and Signal Leys;
- The replacement farm courtyard at the Beeches;
- Two new lodges at Weddington Lane (one of which was alongside a new driveway that led from near the junction of Watling Street and Weddington Road directly to the Hall);
- A pair of semi-detached houses alongside the new school; and
- Nursery House (for his head gardener) and a substantial walled kitchen garden with greenhouses and hothouses serving the Hall.

Figure 3.3: Village hall gable



The gable of the school (now the village hall) bears the Townshend motto that translates from Latin as "defeat the spreading evil". This same motto is over the entrance to the Hall itself.

## 20th and 21st century Caldecote

**3.20** Townshend drowned in the River Anker due to a horse riding accident in 1924. Caldecote Hall and its estate were subsequently sold in 28 different lots, ending the centuries-long tradition of a large part of the parish being owned by one person. The lots included Caldecote Hall, stables and outbuildings plus 36 acres of land; a home farm of 221 acres (a possible amalgamation of two of the farms recorded in the 1839-42 tithes); the 49-acre Windmill Hill quarry, and Tuttle Hill cornmill and 34.5 acres of land.

**3.21** The Hall was purchased by the Church of England Temperance Society as a retreat and rehabilitation centre for “neurasthenia and other nervous ailments resulting from mental strain, drugs and alcohol addiction”, and was one of four such centres in England. Its patients included wealthy people who were treated by resident physicians and benefited from the attractiveness of the hall and its gardens.

**3.22** In 1953 it was converted to St Chad’s College, a private school for 300 boys aged 12 to 18. Although this was intended to be a top-class school, it collapsed heavily in debt in 1955. That same year there was a substantial fire at the hall. Its owner, Commander Cyril Colbourne, suffered the impacts of the school’s unpaid rent and the fire more or less at the same time. Unable to afford to repair and restore the hall, he lived in a small apartment within the hall while other parts remained in a semi-derelict state from the fire and subsequent exposure to the elements.

**3.23** In 2004-5 the Hall and its stables were restored and converted to apartments, a process that included partial rebuilding. The hall and a significant portion of its grounds remain in single ownership and management. The nearby home farm was converted to mews-style houses in 2012. The barns and sheds of another estate farm were demolished and replaced with the five dwellings at Hawcutt Drive in recent years. Caldecote Farm (on the east side of Caldecote Lane) has been converted and redeveloped into a business park in recent decades.

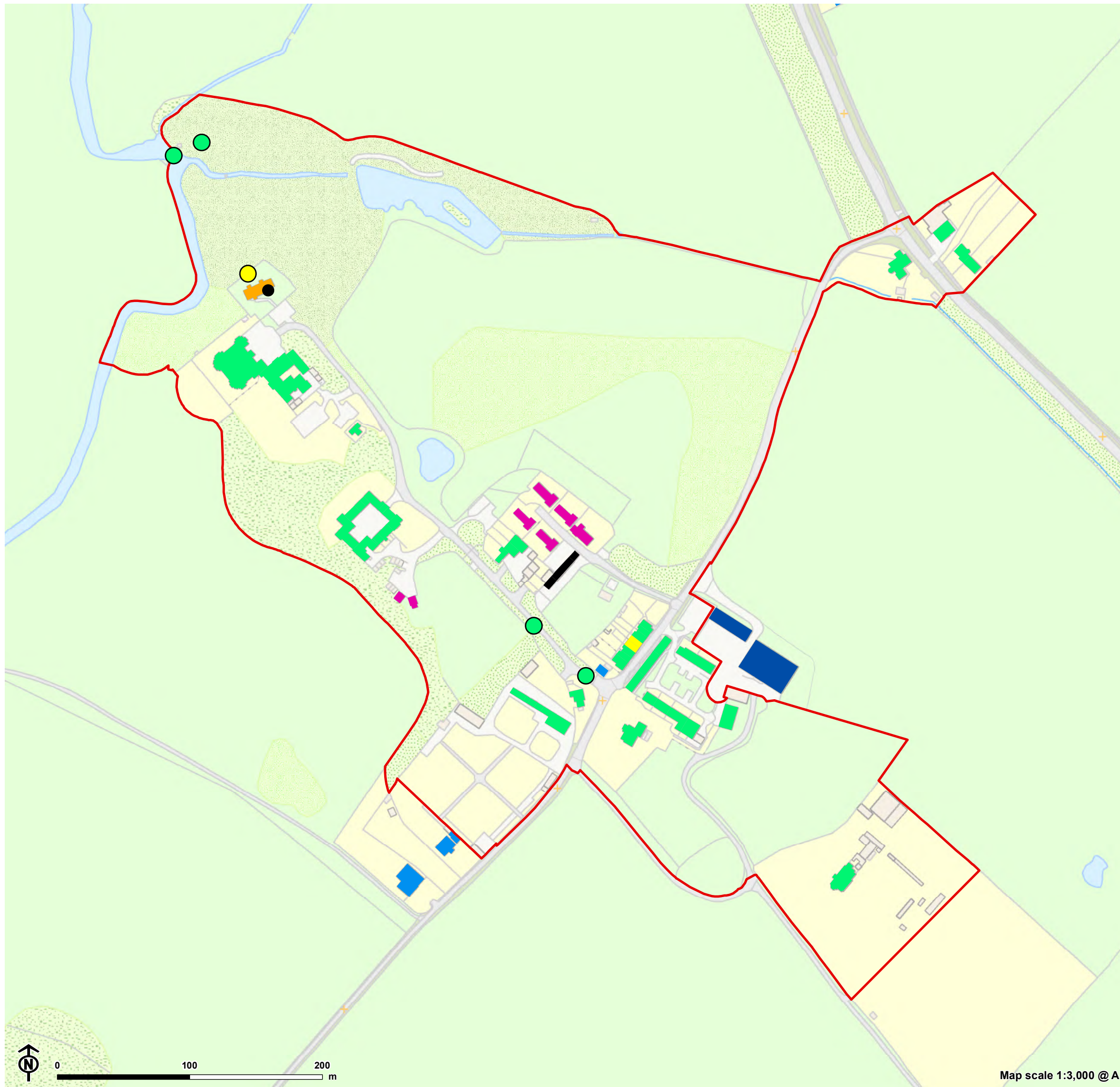
**3.24** In 2017 the parishes of Caldecote and Weddington merged to become the Parish of Weddington and Caldecote, though only the church in the former is open for worship.

Figure 3.4: The Stables at Caldecote Hall



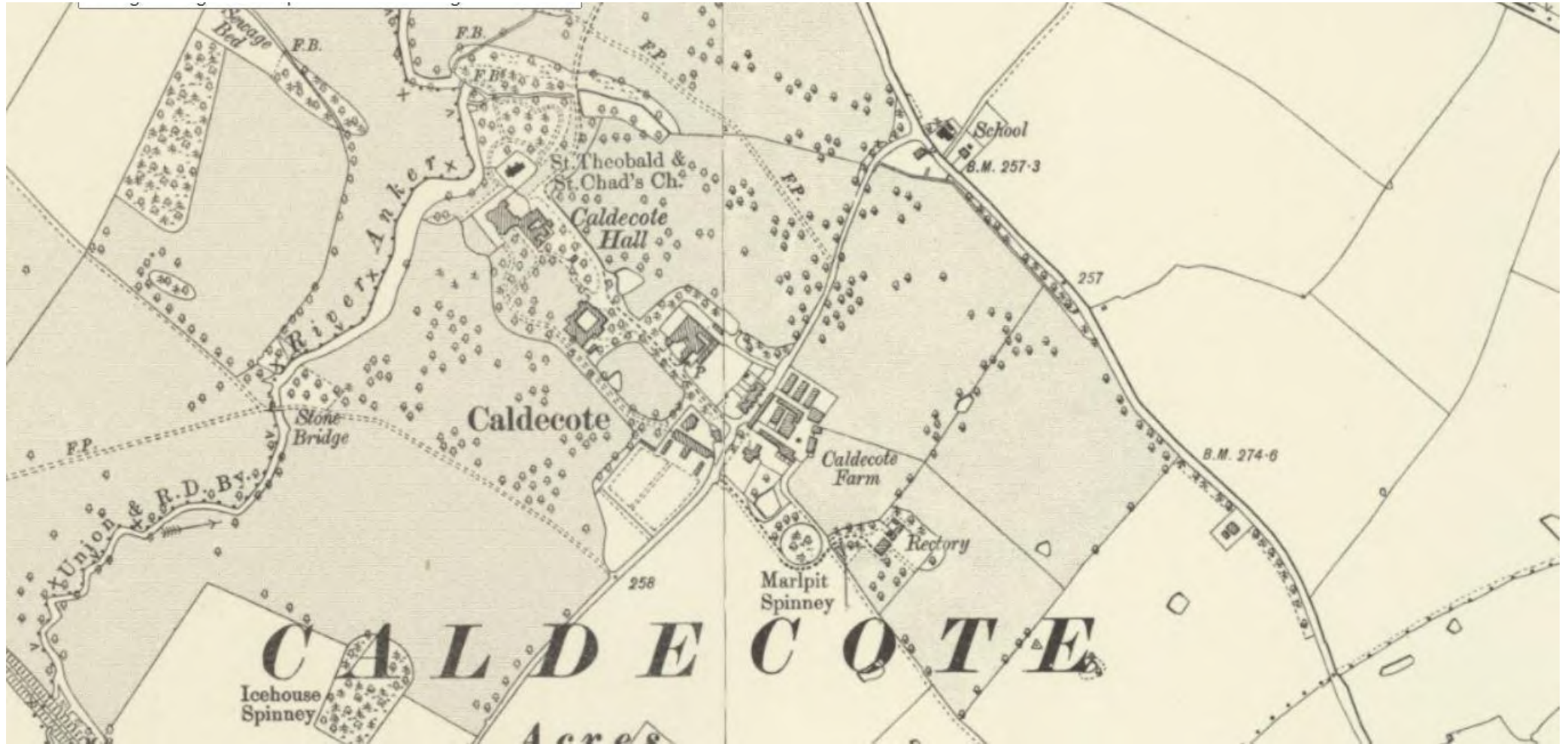
The 21st century has been a time of renewal for Caldecote. The former stable courtyard is just one example of a building that has had a new lease of life through repair and conversion.

Figure 3.5: Approximate Building Ages



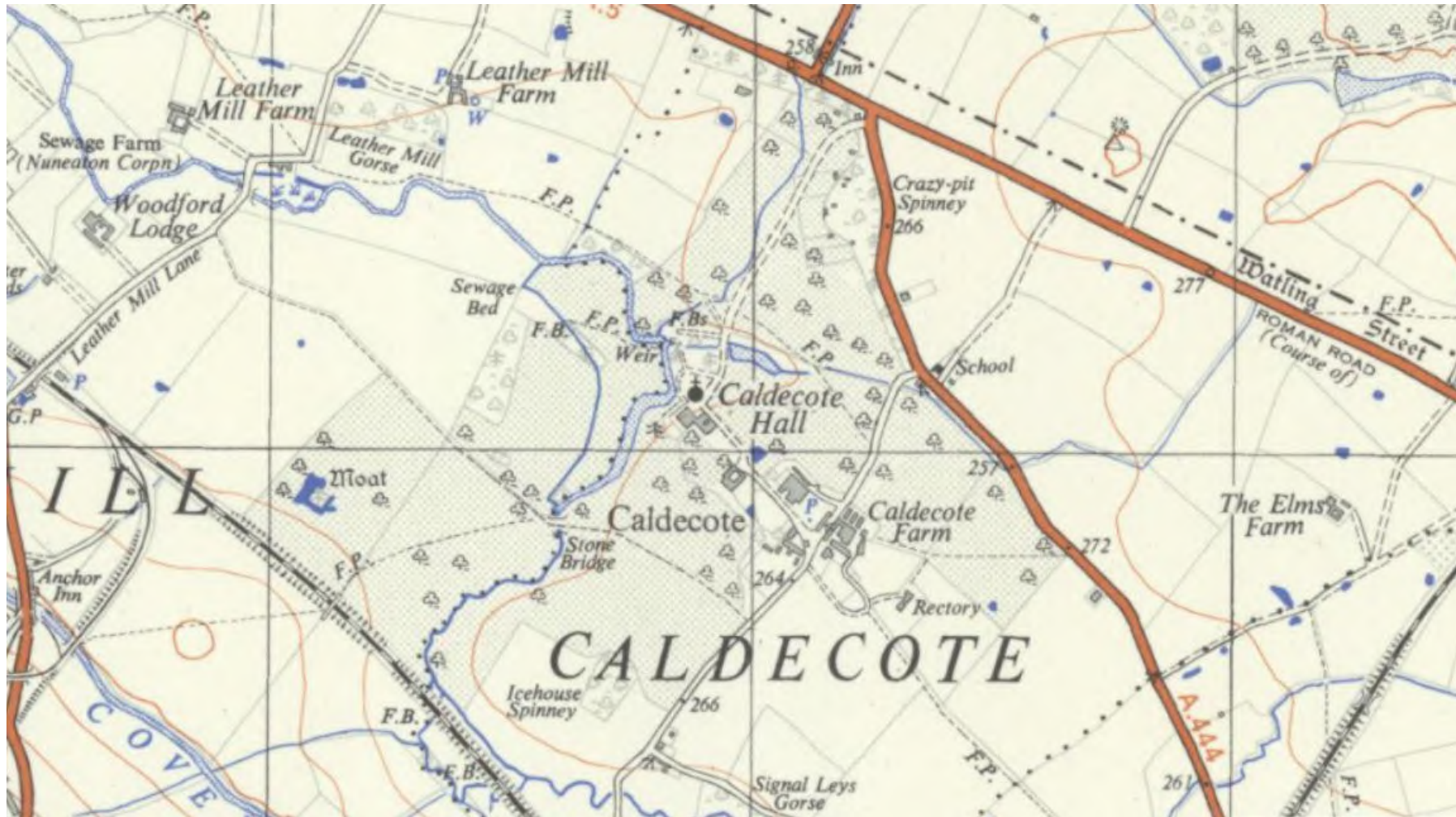
- Conservation Area Boundary
- Building age**
- Medieval
- Georgian
- Victorian
- Mid 20th Century
- Late 20th Century
- 21st Century
- Uncertain
- Structure age**
- Georgian
- Victorian
- Uncertain

Figure 3.6: Second Edition OS Map of Caldecote (surveyed 1901)



Source: National Library of Scotland

Figure 3.7: OS Map of Caldecote (1952)



Source: [National Library of Scotland](#)

## Chapter 4

# Conservation Area Character Analysis

The Courtyard, Caldecote Lane



## Chapter 4

### Conservation Area Character Analysis

This section considers how the historical development of the area, as outlined above, is evidenced in the historic environment that is included within the boundary of the conservation area.

#### Spatial qualities

##### Development pattern and layout

**4.1** The principal through routes in Caldecote are the ancient Watling Street (the A5) running east-west and Weddington Lane (the A444), a roughly north-south route between Coventry and Burton-on-Trent. These through routes are both in the northern part of the parish and were historically not the focus of the settlement or commercial activity. The settlement is concentrated about 400m south of Weddington Lane where Caldecote Lane forms a T-junction with the drive to Caldecote Hall. The Hall and the church are both almost out of sight from Caldecote Lane at the end of the drive, and the lower status farmsteads, houses and cottages are loosely grouped around the entrance to the drive. This arrangement is often found in medieval villages and hamlets and remains highly legible at Caldecote.

**4.2** Caldecote Lane itself is effectively a spine that runs through the centre of the majority of the parish. It provided access to virtually every building, farmstead and field, and hence there are several irregularly distributed footpaths and bridleways that branch off from the lane at right angles. The oldest detailed map of Caldecote, the 1842 Tithe Map, suggests that at its southern end Caldecote Lane petered out into a footpath leading up to Mancetter Road. It perhaps never traditionally functioned as a through road, and its increasingly irregular course winding around fields south of the Hall drive suggests it was no more than a shared access for the farms.

**4.3** This layout means the principal route through the hamlet has strong visual connections with the surrounding agricultural fields and former parkland. There is only a stretch of lane of about 120m where the built forms of 1-3 the Courtyard and The Beeches on one side of the lane and 4-12 Caldecote Lane and Nursery House on the other create a linear street space that is enclosed by buildings, gardens and boundary walls. This contrasts with the openness of the remainder of Caldecote Lane and the footpaths that branch off it.

Figure 4.1: Caldecote Lane



This straight stretch of Caldecote Lane is the most built-up part of the conservation area.

**4.4** With the exceptions of the short terrace at 6-12 Caldecote Lane, the linear layout of Hawcutt Drive and the semi-detached buildings on Weddington Lane the prevailing built forms are either courtyards or detached buildings that occupy a central position in their gardened plots. The courtyards include the formally planned four-sided yard surrounded by the former stables and coach houses to the Hall, the looser three- and four-sided yards of agricultural buildings at the Courtyard, and the three-sided arrangement of houses and outbuildings at

Caldecote Mews. The layout of the east and west wings of Caldecote Hall also form a pair of two-sided courtyards: one at the principal entrance and another on the garden front.

Figure 4.2: Caldecote Hall



The east and west wings and balustrades at Caldecote Hall form an entrance court. While the farmstead and stable courtyards were laid out for functional purposes, perhaps the courtyard arrangement at the Hall is a response to the openness of the valley floor of the Anker?

#### Grain and density

**4.5** There is a paradox in the hall grounds in that individual dwellings, such as apartments in the Hall, or the dwellings in the coach houses and mews, are in dense, intimate clusters, but also all have open aspects and generous space about them. This arrangement is the product of the historical physical and functional separation of the hall from its stables and coach houses, home farm, and kitchen garden, and the conversion of all of these buildings to dwellings in

recent decades.<sup>30</sup> A similar arrangement applies at the Courtyard, but here the outlook is more enclosed due to the proximity of other buildings and farm sheds.

**4.6** The detached and semi-detached houses and buildings on Caldecote Lane and Weddington Lane are suburban in character due to the set back from the lane behind a low walled or railed boundary and there being rear and side gardens. The detached dwellings at Hawcutt Drive are somewhere between the courtyards and the suburban houses in their density; each house is detached but they form a tight-knit linear group that echoes to a degree the traditional courtyard farmsteads.

**Figure 4.3: Hawcutt Drive and the Stables**



Hawcutt Drive (left) and the stable courtyard (right) are two instances where buildings and ranges form tight clusters but at the same time have large expanses of open space directly around them.

### Activity and movement

**4.7** Despite its small scale there is a range of activity in Caldecote that gives it a sense of vitality. The prevailing building use is residential but in amongst the houses are the following other uses:

- The Church of St Theobald and St Chad, which is occasionally used for ceremonies rather than regular worship;
- The village hall at Weddington Lane (the former school);
- Four office units at the Courtyard in addition to the six dwellings;
- Workshops and offices in the former potting sheds and workspace of the walled garden;
- Modern agricultural sheds that are possibly still in agricultural use at the Courtyard and the Grange; and
- A riding school at the junction of Caldecote Lane and Adelaide's Walk.

**4.8** Although it is not on a through-route for vehicles, Caldecote is well-served by bridleways that are well-maintained and well-used. The footpaths link Caldecote to nearby Nuneaton, Coventry Canal and its marina, and Hartshill. The sight and sound of rail traffic on the West Coast Mainline and farming in the surrounding fields are other layers of activity.

### Setting

**4.9** There is a strong visual, and, to an extent, functional relationship between the conservation area and its setting of arable and pasture fields. This is heightened by many of the edges of the conservation area being country lanes and footpaths that directly border fields. From Caldecote Lane there are numerous routes by foot into the surrounding countryside, which further integrates the hamlet and its surroundings. Despite the relatively close proximity of Nuneaton, the surroundings of the conservation area are experienced as rural. This is as topography and vegetation largely screen the town from within Caldecote and from adjacent parts of the valley floor to the extent that there are distant views of the Nuneaton Ridge to the south of the hamlet which make it feel as if there is a continuum of rural land between them,

<sup>30</sup> Following their respective conversions, the hall is circa 30 apartments, the stable court is 10 dwellings, the Mews are now 7 dwellings.

despite the presence of the town within part of this intervening space (Figure 4.4). This rural prospect belies Caldecote's location close to Nuneaton and the busy A5 corridor.

Figure 4.4: The rural setting of Caldecote



The rural character of the setting of Caldecote belies its situation close to the town of Nuneaton. Here, looking south over the Anker to the Nuneaton Ridge there is in the distance the fringe of the town at Camp Hill/Tuttle Hill.

**4.10** The two garden fronts and formal garden spaces of the west wing of Caldecote Hall are designed in part to relate to the landscape beyond the park. These sides of the Hall are both close to the banks of the Anker and as such the hall and its gardens have been designed to take in the expansive views across the river to the countryside beyond. The river itself is a key component of Caldecote, defining the western and southern<sup>31</sup> extents of the hamlet.

**4.11** To the north of Caldecote Hall, the hall, church and grounds are buffered from the bustle and activity of Watling Street by the woodland within the grounds and the woodland blocks that border Weddington Lane. These latter woodland blocks are some 475m to 650m from the Hall itself. They were historically planted as part of the post-1880 parkland to the Hall. These

woodland blocks and most of the trees in the current hall grounds are protected by Tree Preservation Orders as shown in Figure 4.5

## Function and form

### Scale and hierarchy

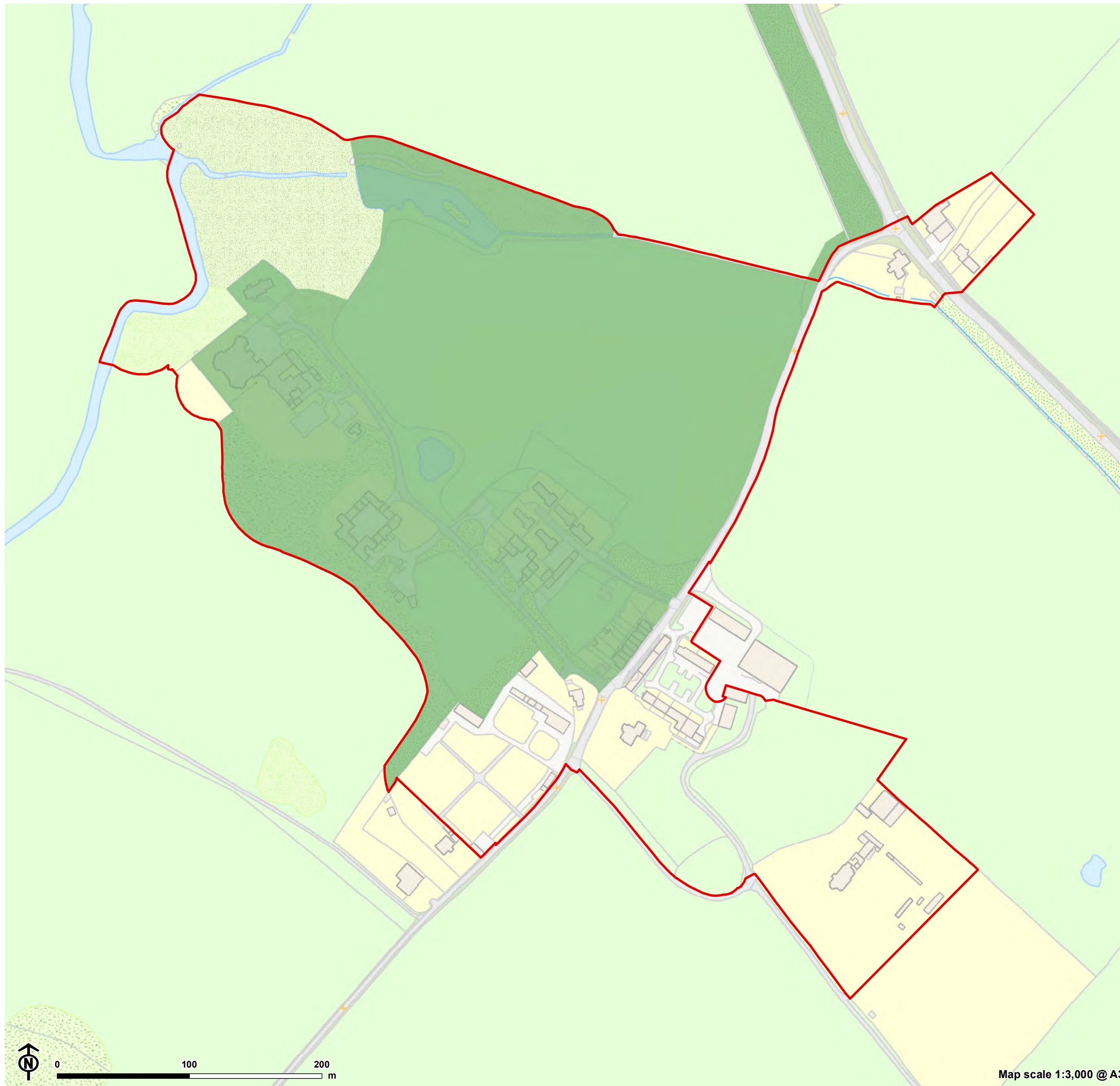
**4.12** The conservation area contains a variety of buildings that range in their original functions and status and as such the scale the buildings cannot be described in general terms. There is, however, a clear hierarchy of buildings. The principal building, more so than the nearby church, is Caldecote Hall. It has the largest footprint and greatest height of any buildings in Caldecote. The east wing of this Victorian mansion is almost entirely three storeys in height, while the west wing, historically the location of the Hall's principal rooms, rises to the same eaves height but in only two storeys. It dwarfs its nearest neighbour, the 13th century Church of St Theobald and St Chad, which lacks a tower or spire that would assertively stand out as a landmark in the wider landscape. The church does, however, form the terminal feature of vistas along the straight drive of Caldecote Hall,<sup>32</sup> with its railed churchyard and backdrop of yew trees providing it with a fitting immediate context. The principal entrance of the Hall is also oriented towards the entrance to the churchyard, so the most active frontages of these buildings do acknowledge one another.

**4.13** The Grange, built as the rectory, was historically the next-highest status building after the Hall and was of course secondary to the church it served. It has a large footprint and has a strongly vertical massing, its two storeys topped by steeply pitched roofs. The next-highest status houses were the home farmhouse at Caldecote Mews, Nursery House and the farmhouse The Beeches. Each are smaller scale versions of the Grange, generally two storeys with some two and a half storey sections. The remaining dwellings and farm buildings in the conservation area are generally two storeys in height though the three-storey middle section of the row of cottages and the coach houses which step between 1, 1½ and 2 storeys in height are exceptions.

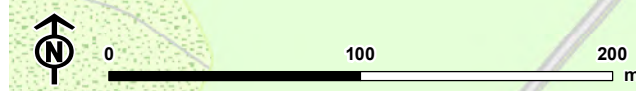
<sup>31</sup> The River Anker and the raised railway embankment beyond it effectively form the southern edge to the area perceived as the hamlet of Caldecote.

<sup>32</sup> The hall itself is off to the south side of the drive, so in a way it defers to the church by virtue of its location but not in its size, height or footprint.

Figure 4.5: Tree Preservation Orders in Caldecote



- Conservation Area Boundary
- Tree Preservation Order



Map scale 1:3,000 @ A3

Figure 4.6: Nursery House, Caldecote Lane



The scale, footprint and massing of Nursery House, historically the home of the head gardener of the Caldecote Estate communicate that its occupant was of a higher status than the occupiers of the nearby cottages. It is of a similar size and scale to the Beeches farmhouse across the lane.

Figure 4.7: Caldecote as seen from the south



From a distance the large store shed with a penthouse that presumably houses machinery or lifting equipment is the dominant building on the skyline due to its height, scale and location at one of the highest points in the hamlet.

**4.14** The topography and landscape of Caldecote mean that the Hall, its tallest and largest building is in one of the lowest points, by the bank of the Anker and is well screened from the north and east by tree cover. Similarly, the Grange is over 200m away from Caldecote Lane and is in the centre of its large, gardened plot. It consequently has little presence in the street scene. Instead, it is the smaller scale houses, cottages and farm buildings along Caldecote Lane and Weddington Lane that give the prevailing sense of building height and scale. This is supplemented by the views of the coach houses and Hawcutt Drive across the parkland alongside Caldecote Lane.

**4.15** Perhaps by accident rather than design, the most prominent building when looking into Caldecote from the north and south along Caldecote Lane and from Weddington Lane is the group of large agricultural sheds at the Beeches Farm on the high ground by the Courtyard, the tallest of which is the church-like mass of a substantial grain store with high section of roof to house machinery. These sheds straddle the boundary of the conservation area, as two of them,

including the tallest shed, forms sides of the enclosed farmyard at The Courtyard and replaced earlier farm buildings on similar footprints.

### Contribution of spaces, trees and landscaping

**4.16** Although the conservation area borders numerous fields, the largest space within it are the grounds to Caldecote Hall, which in addition to the Hall contain the church, the coach houses, Caldecote Mews and Hawcutt Drive. The Hall grounds appear to have been quite compact before Captain Henry Townshend's remodelling of the estate after 1880. The tithe of 1839-42 suggests there were only about 3 acres of 'pleasure ground' in the immediate vicinity of the Hall, with more space given to food production in the form of kitchen gardens, an orchard and a potato field. These food sources were complemented by a fishpond and the fish and crustaceans<sup>33</sup> in the River Anker. Among the farmland on the west side of Caldecote Lane there were small clumps and strips of woodland plantation offering habitats for game.

**4.17** In concert with the rebuilding and substantial enlargement of the Hall in the 1880s, the grounds underwent significant expansion and alteration. By the time of the 1887-8 Ordnance Survey the parkland and grounds of Caldecote Hall covered an area stretching from Watling Street in the north to the railway line to the south, and from fields to the west of the River Anker to fields to the east of the rectory (today called the Grange). Pleasure gardens with terraces and a small summerhouse were created in the immediate vicinity of the Hall and stretching to its south. The land between the church and fishpond was planted up as a mixed species woodland with pathways for promenading. Ancillary buildings such as the stable block and kitchen garden were rebuilt further away from the Hall than previously and on a much greater scale. The agricultural fields were made into parkland by demolishing their boundaries (though boundary trees were retained) and planting woodland blocks, clumps and scattered trees.

**4.18** The extent of the parkland receded as the estate was broken up and sold from the late 1920s onwards, and with this came the clearance of woodland blocks and scattered trees as the land was reverted to arable use. The conservation area encompasses the best-surviving components of the landscape associated with the Hall: the gardens around the hall and running along Caldecote Hall Drive, the fishpond and adjacent woodland walk area, and the best-surviving piece of the parkland between the church and Caldecote Lane. This latter large field

remains a pasture and retains a good scattering of mature and veteran trees that impart a parkland character that is much less evident elsewhere.

**4.19** The church and churchyard are situated within the ground of the Hall, giving this space an especially tranquil character. The woodland encircling most edges of the churchyard becomes dominated by yews in the vicinity of the churchyard. The extent of the lawned churchyard is defined by a dwarf red brick wall with stone copings that are topped by iron railings that consist of scrolled openwork standards linked by panels with wavy balusters.<sup>34</sup> The space in front of the principal (southeast) elevation of the church has been generally cleared of gravestones and monuments but standing, recumbent and table graves remain on the other three sides. Of these a sandstone ashlar chest tomb in front of the church of probable 17th/18th century date and a pair of panelled sandstone ashlar chest tombs with slate inscriptions dated 1769 and 1773 are all grade II listed buildings.

Figure 4.8: Spaces within the grounds of Caldecote Hall



Woodland plantation by the fishpond.



The yew-fringed churchyard.

**4.20** Trees make a particularly strong contribution to the character of conservation area and its setting. Within the Hall ground there is the previously mentioned woodland but also numerous specimen trees such as a particularly broad hornbeam, a large copper beech, a willow, Scots pine trees and numerous oaks. This character continues into the former parkland near Hawcutt

<sup>33</sup> Crayfish, for example, are still caught in the Anker.

<sup>34</sup> The pair of iron gates to the porch of the church are dated 1886 and this could well be the date of the perimeter railings and gates also.

Drive. Caldecote Hall Drive is tree-lined on both sides, as is the route of a pathway that once existed between the kitchen garden and Hall. Specimen trees are also found in the gardens of Nursery House, the Beeches and the Grange, while tree and shrubs contribute to the rural and tranquil character of Caldecote Lane and Weddington Lane generally. At Weddington Lane, the tree cover is supplemented by mature native hedges lining both side of the highway. The only places where trees are generally not found is within the enclosed courtyard spaces and the fields that have been the most intensively arable farmed.

Figure 4.9: Caldecote Hall drive



The tree-lined drive to Caldecote Hall, looking towards Caldecote Lane.

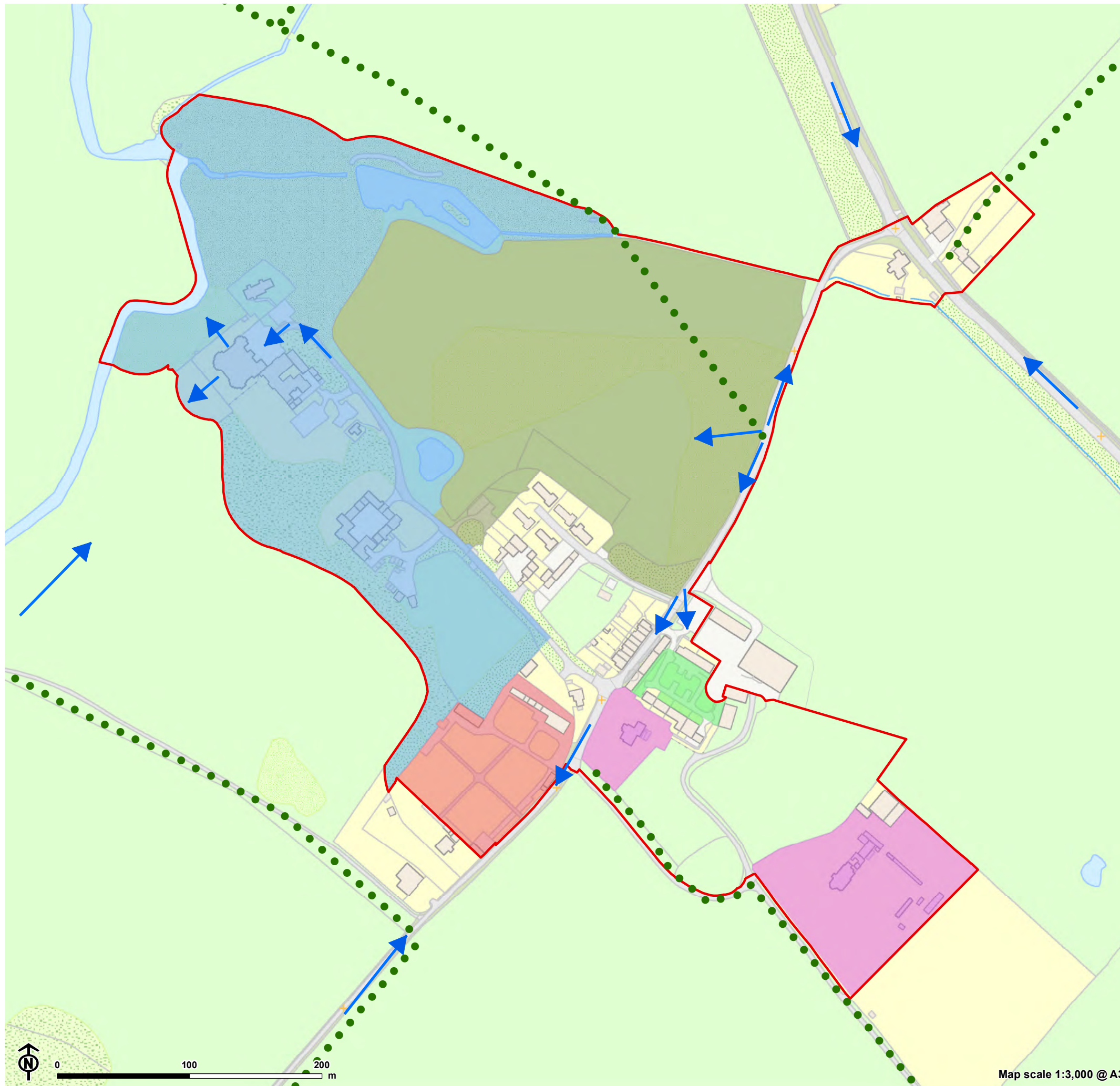
**4.21** Bodies of water also contribute to the character and appearance of the conservation area. Its western edge is defined by the meandering course of the River Anker, which is overlooked by the western elevation of Caldecote Green and the raised terrace in front. Slightly downstream, there is a weir that was formerly used to channel water through a water wheel that generated electricity for the Hall in the late 19th century. There are also two ponds within the grounds of the Hall: one created in the late 19th century opposite the contemporary stable block

and another, possibly much older fishpond, which drains to the Anker via a small channel through the woodland.

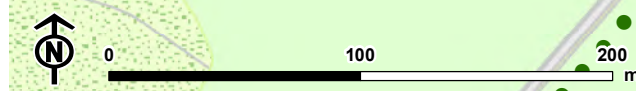
**4.22** Private gardens also contribute to the character of the area. The sizes of gardens are generally commensurate with the original status of the house it contains, and the larger gardens retain a spacious character and mature tree cover. Where new dwellings have been created there has been sensitivity to the historic landscape. For example, the dwellings in the stable block conversion either have open rear gardens that face out into the grounds, or re-use the small historic walled enclosures as patio gardens. Similarly, the dwellings at Hawcutt Drive have rear gardens that are separated from the adjacent parkland by a low post and wire fence. If the standard suburban approach of high close boarded timber fences to enclose gardens had been taken in either location, it would be to the detriment of the rural parkland character.



Figure 4.10: Key Spaces, Views and Routes in the Conservation Area



- Conservation Area Boundary
- Public Right of Way
- Key Open Space**
  - Former parkland
  - Private garden
  - Walled garden
  - Current hall grounds
  - Former farmyard
  - Key view



Map scale 1:3,000 @ A3

## Features and design

### Architectural style and features

**4.23** The rebuilding of much of the Caldecote estate in the years following 1880 by Captain Henry Leigh Townshend means there is a consistency in the architecture, materials and detailing across the hamlet that give Caldecote a unified character despite buildings serving different original purposes.

**4.24** The Hall and its stable courtyard, both of 1880, are Jacobean Revival in style, a possible nod to the remodelling of the Hall in 1615 by William Purefoy, but this revival of a pre-industrial age style was generally popular in the late 19th century. The Hall (and possibly the stable block) were designed by the Leicester architects RJ and J Goddard, who designed many commercial buildings in that city, plus the city's landmark clocktower at the Haymarket. Pevsner described the Hall as "*not an inspired or inventive design*" but the offset positioning of the east and west wings relative to each other prevents the Hall being expressed as a single monolithic mass and cleverly separates the different functions of the Hall into two clear halves. The west wing, which contained the principal entertaining and living rooms is two tall storeys plus attic in height and has near-symmetrical frontages to the drive, river and garden. The east wing, which presumably contained the service and less important rooms, is three storeys and its elevations are also near-symmetrical. Motifs used throughout the building are steeply pitched gabled roofs with substantial chimneystacks; coped gables, often with ball finials; quoined angles; string courses, and hooded windows with timber sashes set behind stone mullions that are variously horizontal, vertical and cruciform.

**4.25** The elevation of the stable block facing the drive uses similar details but on a less grand scale than the Hall and the layout of its openings is less formal, reflecting the range of uses the stable block accommodated. The most notable feature is the large central semi-circular arched portal into the stable courtyard. Above this is a clocktower that rises from a hung tile stage to a leaded and stained-glass lantern stage. The lantern stage lights and clock faces are set into a timber frame. Above the lantern is a steep-sided helm roof topped by a weathervane depicting a fox: the quarry of the Atherstone Hunt. Inside the courtyard the layout of openings is governed by the different original uses of the ranges, which gives a pleasing, honest simplicity. In country estates like Caldecote, the stables were often second only in importance to the hall and were hence afforded a degree of architectural embellishment, especially if they could be seen from the main drive or hall. In the case of Caldecote, a particularly large stable block was required for

the horses and coaches of the household and their guests. The Hall also hosted the Atherton Hunt, whose patrons were the incumbents of Caldecote Hall, Weddington Hall, Lindley Hall and Higham Grange, who would all require accommodation for their horses and dogs.

**4.26** The next highest-status houses at the time of Townshend's remodelling of Caldecote: the Grange, Nursery House, the Beeches, and the four houses on Weddington Lane are all variations in a domestic revival style. They have overhanging roofs with barge boarded gables, mock-timber framing, banded or paired chimneys and a variety of window openings that include mullioned openings. There is a general pattern that the higher the original status of the house, the more brick and the less timber framing was used, and every house or semi-detached pair has a footprint, massing, window style, porch, chimney or brickwork detail that is not replicated in the other houses. This variety prevents the houses in Caldecote looking monotonous. At the Beeches, the Victorian farm buildings are arranged in a neat four-sided yard, and like the stable to the Hall, have a layout of openings that reflect their original or historic uses as barns, stables, lofts and so on.

**4.27** The row of cottages in the centre of the hamlet appears to be the product of two main phases of construction: the central three storey section may be the building shown on the 1842 tithe map, seemingly aligned directly opposite a gateway into the Beeches. Its central brick dentilled pediment and eaves make it the only Classically-styled building in Caldecote, though its symmetrically spaced window openings are squat and segmentally arched rather than classically proportioned and detailed. Its original function is unclear, though it is clear that at some point between 1842 and 1888, a two-storey terrace, each consisting of three cottages, was built at each end, and the original building was made into two cottages. The new extensions to the row maintained the symmetry, but the additional new doorway in the original building disrupted the symmetry. It seems that possibly during Townshend's time (and before 1888) the peculiar blue brick lean-to porches with cusped gothic style timber spandrels were added to each cottage. Seemingly around the same time, a larger, more ornate gabled openwork timber shelter was added to the farm building across the lane. This reads as a porch that does not serve a door and hence looks incongruous with its parent building.

**4.28** The Church of St Theobald and St Chad is an exception to the prevailing architectural styles of the rest of the hamlet due to its different age and purpose. A late 13th century church consisting of a nave and chancel with a porch to the front and vestry to the rear, it underwent substantial restoration in 1857 by the architect Ewan Christian. Victorian church restorations were often very heavy-handed, as the restorers were pursuing a Victorian ideal of what a gothic

church should be like. This ideal was very rarely, if ever, in evidence in the fabric of the surviving medieval gothic churches. They frequently removed historic fabric and obliterated any trace of certain eras of the church's history as the Victorian ideals of liturgy<sup>35</sup> and church design were imposed on medieval churches that had evolved and adapted over time. In line with this approach, Christian replaced all of the window tracery with new in a Decorated Gothic style.

The small square tower<sup>36</sup> was replaced with the bellcote with spirelet, the nave and chancel were re-roofed, possibly to new pitches, and new buttresses were built along the wall alongside the old. 165 years on from its restoration the church retains its character as a small village church of medieval origin and as such is a key building in the wider conservation area.

Figure 4.11: Revival styles of architecture in Caldecote



The formal south front of the west wing of the Jacobean Revival style Caldecote Hall.



The Hall stable court is also in a Jacobean Revival style but is less formal. This clocktower with a timber framed lantern stage a whimsical component that looks more Arts and Crafts in style.



The steep gables and multiple chimneystacks of the Grange, built as the Rectory and second only to the Hall in status when it was built.



School House, Weddington Lane. This was originally the home of the schoolmaster, and the scale and architecture of the house reflects the status of its original occupants.

<sup>35</sup> Liturgy is the format of how worship is conducted. It varies according to faith and denomination and has changed over time.

<sup>36</sup> This is visible in a 17th century drawing of Caldecote Hall.

### Materials and detailing

**4.29** Although the Hartshill quarries were large commercial operations at the time much of the buildings of the conservation area were rebuilt in the late 19th century, the Church of St Theobald and St Chad from the late 13th century, is the only building in Caldecote constructed with Hartshill granite walling. Red brick is the predominant building material in the conservation area and many of the buildings have sandstone dressings and surrounds to openings. The Hall, stable block and school are examples of brick buildings with smooth sandstone dressings. By contrast buildings of historically lower status such as the cottages and farm buildings that lack stone dressings and are faced entirely with brickwork with simple header arches to most openings. The materials used therefore communicate the original status of the buildings and where the occupiers stood in the social hierarchy.

**4.30** Another indicator of status is the pattern of brick bond used and the quality of the bricks themselves. The Hall and the school and houses on Weddington Lane are built with a Flemish bond brick pattern that gives a visually pleasing pattern of cross shapes. It was also an expensive way to build, as the use of headers (bricks with their end faces forming the surface of the wall) means the walls are at least two bricks thick and more bricks will be needed per square metre of wall than if the wall was built with fewer or no headers.

**4.31** However, many of the houses, farm buildings and even the walls of the walled garden were built using a more expensive brick bond than the Hall. These are all built in English Bond: alternating courses of stretchers and headers that give a visually pleasing pattern. Building in English Bond requires even more brick per square metre than Flemish Bond due to most of the wall being made with headers. It was hence reserved for high status buildings or where the building's fabric needed to be especially solid (and with this comes a sense of security). As such banks and warehouses were often built in English Bond, and it is a logical choice for the tall freestanding walls of the kitchen garden of Caldecote Hall. It is unusual, however, to find a former rectory, estate houses, farm buildings and stables built in English Bond. This shows the wealth and intentions of the then lord of the manor: even the lower status buildings were well-built.

**4.32** The row of cottages completes the hierarchy. This row predates the wider rebuilding of Caldecote, and this is shown in its use of Flemish Garden Wall Bond in contrast to the rest of the estate buildings. This is a version of the Flemish Bond later used at the Hall, but uses much fewer headers and is thus cheaper to build. It is therefore an apt bond for estate and farm workers' cottages, as it reflects the social and economic status of their original occupiers.

**4.33** Mock timber framing and infill panels, painted a bold black and white, is a consistent feature of the post-1880 houses in Caldecote, with a general pattern being the more fleeting the use of timber framing, the higher the status of the original occupiers. It is an attractive feature that complements the brickwork and stone dressings of these houses. The close studding, evidence of pegging and use of diagonal struts makes the illusion of the timber framing being structural rather than decorative more convincing than is generally found in late 19th and early 20th century buildings that have mock timber framing. The use of this motif was adopted by the architects who were reviving pre-industrial domestic architecture as the inspiration for the design of new houses, as well as the parallel Arts and Crafts movement.

**4.34** The post-1880 buildings are consistently roofed with red clay tiles with few examples of decorative ridge tiles. The roofs almost universally have a pronounced overhang over wall heads, and so gables frequently have decorative timber bargeboards. The most notable exceptions to this pattern are the slate roofs of the estate cottages and the Hall itself.

**4.35** There was originally a mixture of timber sash windows and flush fitting timber casements. The latter window style is found on the domestic revival houses with extensive mock timber framing and is consistent with this style of architecture that was inspired by an era before sash windows were common in England. At the Hall, the large Victorian sash windows are disguised by horizontal mullions in front of the meeting rails of the sashes to uphold the Jacobean style of the building. There is a mixture of examples where inappropriate style timber and uPVC windows and doors have been installed, but equally there are several examples of where care has been taken with the design and materials of new and replacement doors and windows in buildings that have been converted to new uses. These include the Hall, its stable courtyard and some of the former farm buildings at The Courtyard.

Figure 4.12: Building materials in Caldecote



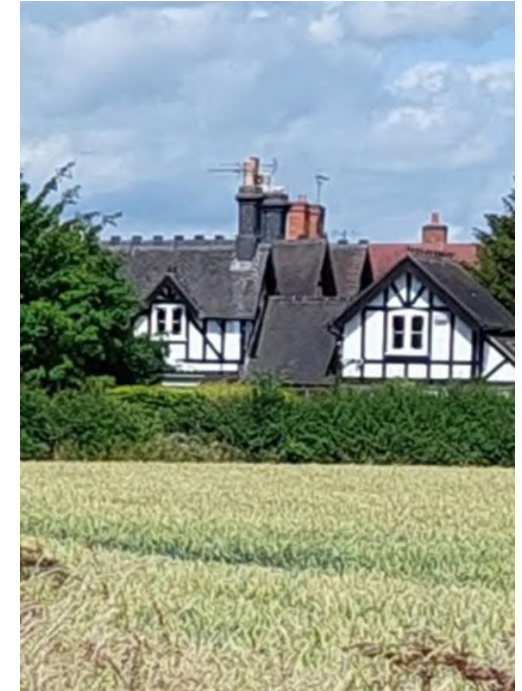
Detail of Caldecote Hall. The smooth stone dressings and Flemish bond brickwork form a visually pleasing contrast.



The brick garden wall to the Hall kitchen garden is constructed in England bond (alternating beds of headers and stretchers). By making the wall thinner halfway up its height, it could be built without the need for buttresses or piers. The blue clay copings to the lower and upper sections of wall help to keep the brickwork dry.



This barn range at the Courtyard is built of English bond brickwork, giving its walls a very solid appearance. The later single storey extension and boundary walls are of different brick laid in different bonds, but the use of red bricks and red clay roofs unites the new and old.



Gabled roof forms punctured by substantial brick chimneys are features across Caldecote with the exception of former farm buildings. Dachaigh, built on the site of a lodge to Caldecote Hall, is unusual in its use of blue brickwork and dark grey/brown roof tiles. Its gabled form and mock timber frame walling mean its form complement the red-roofed, red brick houses on the opposite side of the lane.

### Boundary treatments, street furniture and floorscape

**4.36** There is a strong sense of openness to the highways and pathways in Caldecote. This is due to the use of post and wire fences to fields, estate railings to the grounds of Caldecote Hall, and brick or stone dwarf walls topped with railings to many of the houses, plus the church and village hall. The dominant boundary types are complemented by low timber picket fences and hedges in places. Gateways and entrances are open in character and so gardens and buildings interact with the street.

**4.37** The tallest and most solid boundary features relate to the walled kitchen garden of the Hall and the brick walls enclosing what were formerly the working farm buildings at the Beeches. Although the traditional farm buildings at the Beeches have been converted to homes and offices, the new and retained brick walls help to uphold the agricultural character of the site and also provide effective screens to car parking and private gardens.

**4.38** The highways of the conservation area have bitmac surfaces with soft verges, but approaching the Hawcutt Drive and the core of the hamlet the bitmac is flanked by low kerblines made of stone setts that extend into the heart of the hamlet. The adopted highway ends by Nursery House and the Beeches and changes to a loose-surfaced track with soft verges. The pathways branching off Caldecote Lane are generally unsurfaced or have gravel surfaces.

**4.39** The entrance to the Hall is announced in a relatively low-key fashion by the low octagonal ashlar sandstone gatepiers with pyramidal cappings. These are flanked by dwarf stone walls that retain their original iron railings. On passing the gatepiers there is a change to a bitmac carriageway edged on both sides by three rows of granite setts. This surfacing is used consistently on the Hall estate and helps to reinforce its parkland character. The drive leads to a second more formal gateway leading to the Hall proper. Despite this being a more formal gateway with tall ashlar gatepiers and steel gates, there are views through the gates, and the tall hedges to either side mean the gateway successfully blends into the greenery of the Hall ground. It does not stand out as a bulky structure or a focal point, but rather a feature within the landscaped grounds. Within the grounds the courtyard of the stables is entirely surfaced with traditional stone setts. This hard surface was essential in a space heavily trafficked by foot, wheel and hoof and its retention greatly enhances the character of the now-domestic courtyard.

**4.40** Other than gatepiers, highway signage and footpath signage there is no street furniture in Caldecote, but this in turn is an important aspect of its rural character.

Figure 4.13: Iron gates and railings



The railings to Nursery House doubled as a feature that flanked the outer gateway to Caldecote Hall.



The gateway to the Church of St Theobald and St Chad, looking away from the Church. This is more ornate than the example to the left, but the gently wavy balusters are a shared motif.

## Views

### Types of views

**4.41** Whilst all senses are engaged in our experience of place, what people see plays a major role in our understanding and perception of character, and Caldecote is no exception. Views come in different shapes and forms depending on whether they are designed or fortuitous;

framed, contained or open; fleeting or enduring. Broadly, however, they tend to belong to one of three categories:

- Static views – These tend to be – although not always – designed or intentional, or at least aware of the context and respond to it. They are a specific, fixed point from which an individual feature or particular aspect of the area’s character was intended to be best appreciated from.
- Glimpsed views – These are often enclosed, for example by vegetation or buildings, and fleeting, and principally incite intrigue or surprise in those that notice them that add to the experience of an area.
- Dynamic views – These steadily reveal different aspects of a place’s character and continually evolve as we experience them. These may be panoramic views from a fixed point or kinetic views that are revealed as the observer moves through the area. These views are influenced by both constant features (not necessarily dominant features but those that remain present throughout) and transient features (accents in the view that come in and pass out of views at different points).

**4.42** A key view or vista is one that encapsulates different facets of the conservation area’s significance or demonstrates one aspect of its significance very well. Some of the key views are referred to in the rest of this section. These and the other keys views are illustrated in Figure 4.10.

### Examples of views in Caldecote Conservation Area

#### Static

**4.43** The views out from the principal elevations of the west wing of Caldecote Hall over the Anker and the surrounding countryside are important views that the house and its terraces were designed to take in. The view from the Hall drive to the church is also a key static view.

**4.44** The view from Caldecote Lane across the former parkland to Hawcutt Drive and the stable block beyond is an important view that helps to establish the character and history of the hamlet when approaching from Weddington Lane. It is the first view of the Hall grounds, former park and stables, though the Hall itself is not visible. This offers a sign that Caldecote is an estate village.

**Figure 4.14: The Church of St Theobald and St Chad**



The line of the drive of Caldecote Hall means it is the medieval church and the encircling yew trees that form the terminal feature to vistas along it rather than the Hall itself. The Hall and its entrance court are to one side of the drive.

#### Glimpsed

**4.45** The Hall, the Beeches and the Grange are all in generous plots and stand away from the highway and have wooded gardens and grounds. As such there are only fleeting glimpses of these buildings from public highways and rights of way through the canopies of trees and

hedges. The same is true to a degree for the buildings at the Courtyard. Although one side of the Courtyard adjoins Caldecote Lane, this range and the high boundary walls means it is only possible to glimpse into the Courtyard and see the ranges set furthest back, though the roofs are more readily visible and form an attractive group.

Figure 4.15: The Courtyard



From Caldecote Lane there is only a passing glimpse into the interior of the Courtyard and the ranges that are otherwise not visible from the highway.

#### Dynamic

**4.46** There are key dynamic views along the main highway axes of Weddington Lane and Caldecote Lane. Weddington Lane is a winding lane lined on both sides by dense tall native hedges with dense clumps and lighter scatterings of trees. As the junction of Caldecote Lane comes into view from either direction, the small cluster of the gabled mock-timber framed buildings that includes the village hall gradually comes into view. It forms a definite break in the sparsely built-up lane that announced the entrance to Caldecote Lane.

**4.47** The approach to the core of the hamlet along the gently winding route of Caldecote Lane is varied and encompasses a number of views. From Weddington Lane the modern farm sheds at the Beeches are the most prominent buildings with only glimpses afforded of Hawcutt Drive and the hall stables. Winding the bend and continuing uphill, the historic farm buildings of the Courtyard come into view, soon joined by the row of estate cottages that frame a strongly linear vista through the heart of the hamlet. Continuing along the lane this linear quality evolves into a more enclosed tunnel-like space due to the dense tree cover and shrubbery at Nursery House and the Beeches. Emerging from this tunnel-like space, the distant glimpse of the wooded Caldecote Hill opens out into a wider view of the valley side, albeit still funnelled in a linear fashion by the side of the walled garden and a hedge across the lane.

**4.48** Approaching Caldecote from the south along Caldecote Lane there is a similar experience in that the large agricultural sheds at the Beeches Farm are the first buildings in the hamlet that can be seen but the screening vegetation at Nursery House and the Beeches means the arrival in the heart of the hamlet feels more abrupt and unexpected.



Figure 4.16: Dynamic views: Weddington Lane to Caldecote



From Weddington Lane there is only a limited glimpse of the entrance of Caldecote Lane.



Past the initial tree cover the view opens out to former parkland on the right, and arable fields on the left. The modern farm sheds underline the hamlet's agricultural character.



Rounding the bend of Caldecote Lane the traditional farm buildings of the courtyard come into view.



Continuing on, the farm buildings are mirrored by the row of former estate workers' cottages. This is the core of the hamlet, but the terminal feature of the view is the greenery of gardens.

Figure 4.17: Dynamic views: Passing out of Caldecote



The three-storey part of the cottage row and the open shelter opposite form a low-key centrepiece to the core of the hamlet.



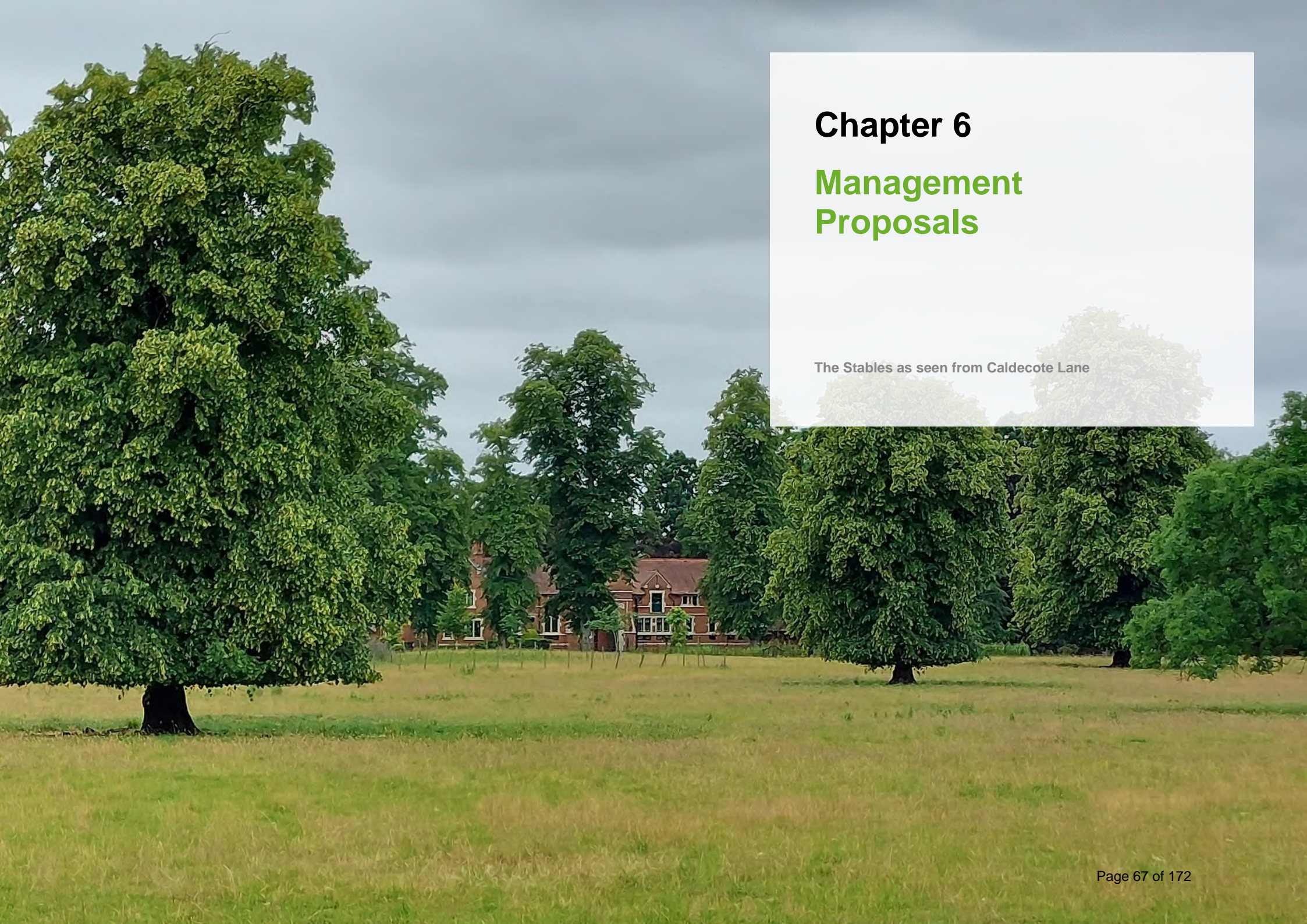
Continuing south, the mature gardens of the Beeches and Nursery House enclose the lane and there is a slight hint of the countryside beyond.



The countryside views start to open out, through the walled garden and hedge strongly delineate the lane.



Beyond the built-up area of Caldecote the arable fields and informal farm track complete the transition from the centre of the hamlet to its surrounding fields.



## Chapter 6

# Management Proposals

The Stables as seen from Caldecote Lane

## Chapter 5

### Management Proposals

This section considers the conservation issues and opportunities facing Caldecote Conservation Area and makes recommendations for their management.

#### Management issues in Caldecote Conservation Area

**5.1** There are no designated assets currently on the national Heritage at Risk register. No historic buildings are in a poor state of repair, or likely to be at risk of falling into disrepair in the near future.

#### Church of St Theobald and St Chad

**5.2** The Church of St Theobald and St Chad is a closed church, though its churchyard remains an active burial ground. While both the church and churchyard are in good condition and are well maintained, the most certain way of conserving the fabric of the church is for it to serve a clear purpose so that any repair or maintenance issues could be identified and addressed as early as possible. Any reuse of the church would have to respect its location within a privately owned estate, the limitation of the active burial ground and its status as a grade II\* listed building.

#### Tree management

**5.3** Tree cover in gardens, private land, the public highway and farmland is a crucial component of the character and appearance of the conservation area. Whilst the trees on much of the land on the east side of Caldecote Lane are already protected by tree preservation orders, consideration should be given to the long-term succession of the trees as they pass through maturity and become veteran trees. The hall grounds and adjacent former parkland

would look and feel very different if the trees planted in the late 19th century or earlier gradually decline and die and are not replaced. A pro-active approach to tree management and succession would help to maintain this important facet of the conservation area for future generations.

**5.4** Across the conservation area trees would receive a greater level of protection than they presently do if the conservation area is designated. A proactive approach should also be considered to tree management and future tree cover across the whole area covered by the conservation area.

### Boundary treatments

**5.5** In general, traditional dwarf walls and iron railings survive well in Caldecote<sup>37</sup>. However, the character of the area may be at risk from:

- Inappropriate alterations to boundaries, including removal, widening of openings;
- The introduction of tall and opaque fencing or high boundary walls; or
- The construction of opaque gateways that screen houses and gardens from view from the lane or from fields.

**5.6** Whilst the desire for privacy is understandable, glimpsed views of buildings and garden spaces is an important characteristic of the area, and the two can be sensitively balanced as demonstrated through successful examples throughout the conservation area such as the houses on Weddington Lane and Nursery House.

### Public rights of way

**5.7** Caldecote benefits from there being several public rights of way branching off Caldecote Lane and Weddington Lane into the surrounding countryside to places such as the Coventry Canal, Hartshill and Nuneaton via Weddington. These footpaths are generally in a good condition and appear to be well-used.

**5.8** However, in surveying Caldecote to prepare this appraisal, a right of way from Caldecote to Fenny Drayton was found to have been blocked up rather than re-routed, while another footpath from Weddington Lane to Watling Street was overgrown to the point of being impassable. The network of footpaths is to be adequately maintained to encourage use and the loss of routes, which are often the product of historic activity, should be resisted. It is a landowner's responsibility to ensure that rights of way are maintained and can be used by the public.

### Loss and replacement of architectural details

**5.9** Caldecote retains a good proportion of its historic windows, doors and rainwater goods. In the case of converted and repaired buildings there has been a high standard of specification and detailing of brickwork, roof tiles and new doors and windows. However, there has been some inauthentic replacement of these historic features which, if the trend continues, will have a detrimental impact on the character and appearance of the conservation area. Without an Article 4 Direction in place to control permitted development rights, there is a constant threat that those that do remain on non-designated buildings will be replaced. Their replacement is often in uPVC or aluminium, which has had a damaging effect on the appearance of individual buildings and cumulatively across the area by changing:

- The width, depth, profile and proportions of frames, panels, mouldings and glazing bars;
- The grain, texture and character of the surface finish;
- The window opening method (casement in place of sash, for example);
- Alteration of detailing such as horns and beading;
- The size and positioning in the opening or on the façade;
- The uniform, unbroken plane of the roof through insertion of rooflights; and
- Historic detailing such as letter boxes, knockers, door knobs, hinges, gutter spikes, handles and locks.

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<sup>37</sup> At the Hall there has been a programme of gradually reinstating estate fencing to the perimeter of the grounds, replacing agricultural wire and post fences.

### New development and design

**5.10** For a settlement of its size, Caldecote has seen a significant upturn in new development since 2000, though these developments have not changed the overall size or footprint of the settlement to a significant degree. These developments are principally the conversion and restoration of the Hall and its stables and Caldecote Mews; the conversion of the traditional farm buildings at The Courtyard/Beeches Farm; the restoration and conversion of the buildings at the hall's walled garden; and the new dwellings built at Hawcutt Drive. These developments have in most cases been sensitive to the heritage values of individual buildings, sites and the wider settlement despite there being few existing historic environment designations in Caldecote.

**5.11** Through the successes and lessons learnt from past planning approvals and the information provided by this conservation area character appraisal there is potential to provide further design guidance for new development in the conservation area so that its special character and appearance is conserved for the benefit of future generations.

Figure 5.1: Hawcutt Drive



The dwellings at Hawcutt Drive integrate in a positive way with the adjacent former parkland. The contemporary design blurs the recessive simplicity of traditional farm buildings and the manner in which the nearby stable block was designed to be assertive and announce its presence in the landscape and relationship to the Hall.

### Management proposals and opportunities for enhancement

**5.12** As part of any conservation area review or appraisal, it is best practice to identify proposals to preserve or enhance the character or appearance of the area. This also satisfies the legal requirement for local authorities to formulate preservation and enhancement proposals for conservation areas from time to time<sup>38</sup>.

**5.13** This section of the appraisal only sets out the proposals. The implementation of any proposal requires further action by residents, property owners, businesses, the Council or other stakeholders. In most cases additional resources are needed to implement the proposals. On this basis the inclusion of a preservation or enhancement proposal in this appraisal does not necessarily mean that it will happen. However, by identifying the proposals and consulting locally about them the appraisal provides the initial framework by which Caldecote can be preserved or enhanced.

#### Proposal 1 – Church of St Theobald and St Chad

**5.14** The lack of regular use of the Church of St Theobald and St Chad makes its future and ongoing conservation uncertain. It is proposed that a dialogue between the parish, diocese, Council, Historic England and Caldecote Hall could offer a means of identifying potential use(s) of the church building that support its ongoing maintenance whilst respecting the fabric of the building, its heritage values and the nature of its context. There may be low key or occasional uses that would provide an income that could be invested in the fabric of the church and its churchyard. It may also be a means of identifying whether external funding or trust ownership (such as a building preservation trust or the Churches Conservation Trust) are appropriate options.

#### Proposal 2 – Tree Management

**5.15** A tree survey to establish the current condition, range of species and expected life spans could inform the development of a strategy for succession planting and management of existing

<sup>38</sup> UK Government (1990) Planning (Listed Buildings and Conservation Areas) Act 1990 (Section 71) [online]. Available at: <https://www.legislation.gov.uk/ukpga/1990/9/section/71> [Accessed 06.07.2022]

trees, including where removal is appropriate and potentially desirable (for example, where they are self-seeded and potentially damaging to built features of historic interest).

**5.16** Assessment of the current species mix, their contribution to character and the potential for climate change-related impacts (e.g. drought resistance, susceptibility to known plant pathogens and pests), to inform a climate-resilient succession plan. This will help to maintain the character of the place, and the biodiversity and local climate regulation contribution of tree cover in the longer term while managing risks to public safety.

### Proposal 3 – Boundary Features

**5.17** The use of this appraisal and the controls afforded by conservation area designation to ensure the retention of historic boundary features and to prevent the introduction of boundaries or gateway features that would harm the character or appearance of the area by introducing features that are incongruous, inappropriate or disrupt important or glimpsed views. This could be supported by design guidance if necessary.

### Proposal 4 – Rights of Way

**5.18** A review of the condition, use and issues facing the rights of way and the subsequent taking of action to ensure that the existing rights of way remain passable, safe and attractive to users. As well as promoting exercise and active travel, these routes are often part of the legacy of past activity in Caldecote.

### Proposal 5 – Control Over Minor Alterations to Dwellings

**5.19** An Article 4 Direction would help stem further loss of features that front public highways or important spaces, as well as provide additional protection for those features that survive well and make an important contribution to the character of the conservation area. It is recommended that any Article 4 Direction for Caldecote includes as a minimum:

- Any alterations to roofs, including changes to the design, profile or materials, or installation of rooflights;
- The construction of porches or other extensions;
- Rendering or painting of previously non-rendered and unpainted elevations;

- The alteration of guttering or rainwater goods and installation of fascia boards;
- The construction, alteration or demolition of a chimney;
- Alterations to the finish, material, style, sizing, proportions, positioning and method of opening of doors and windows; and
- The erection, alteration or removal of boundary treatments and gates.

**5.20** Any Article 4 Direction must be subject to its own public consultation to determine what forms of permitted development it would be subject to, and which dwellings would be affected by it. An Article 4 Direction should generally only be introduced where there is a threat to the character and appearance of the conservation area through alterations made through permitted development rights and there is local support for introducing this control.

**5.21** Place-specific design guidance for different features would help inform changes and also help people understand and meet the requirements of an Article 4 Direction; if people follow the options and detailing illustrated in the design guide then this would limit the number of additional planning applications that might otherwise be necessary with the introduction of the Direction. They may include addressing the design and materials of windows, doors, boundary treatments, guttering and façades.

### Proposal 6 – Planning and the Conservation Area

**5.22** A guidance note on what works do and do not require permission in a conservation area, and for example, what constitutes like for like change.

### Proposal 7 – Design Review and Guidance

**5.23** The periodic review of recent development in and around Caldecote, and potentially the other conservation areas of North Warwickshire to identify examples of best practice, areas for improvement, lessons learnt and to potentially use this as the basis for design guidance and/or the training and professional development of people involved in the management of conservation areas through the planning system.

### Proposal 8 – Review

**5.24** Maintaining an up-to-date management plan for the conservation area and review of its boundary so that these remain relevant and of use as planning tool.



## **Appendix A**

### **Buildings of Local Interest**

**In preparing this conservation area appraisal, a number of buildings of local interest have been identified. These buildings contribute to the overall character and appearance of the conservation area. They are listed in this appendix.**

**A.1** The following buildings are considered to meet the definition of a non-designated heritage asset under Annex 2 of the NPPF. The text summarises their local interest in a single paragraph.

## Caldecote Hall, Caldecote Lane

**A.2** Large country house built c.1879-80 to the design of RJ and J Goddard of Leicester for Captain Henry Leigh Townshend. Replaced an earlier hall. Jacobean Revival style with steeply pitched gabled slate roofs. Brick walling in Flemish bond with smooth ashlar sandstone dressings. The two storey plus attic west wing contains the principal entrance and entertaining rooms. These rooms command views to the south and west over the river and surrounding countryside. The three storey east wing is offset meaning there are two-sided courts on the entrance and garden sides of the hall. Following the death of Captain Townshend, the Hall was purchased by Church of England Temperance Society who converted the hall to a retreat and rehabilitation centre for “*neurasthenia and other nervous ailments resulting from mental strain, drugs and alcohol addiction*”, and was one of four such centres in England. In 1953-55 it was a private school for boys but this venture collapsed heavily in debt in 1955. In this same year a serious fire gutted the west wing, which remain uninhabited and in a damaged state until the entire hall was converted to apartments in 2005-6.

Figure A.1: Caldecote Hall principal entrance



## The Stables, Caldecote Hall

**A.3** Stables, coach housing and staff accommodation, dated 1880, built for Captain Henry Leigh Townshend. Four-sided courtyard accessed through a large semi-circular arched portal. Red brick with red clay tile roofs. The elevations visible from the Hall drive are in a Jacobean Revival style with Flemish bond brickwork and ashlar dressing, but the inner courtyard elevations lack ashlar dressings. The entrance archway is surmounted by a helm-roofed clocktower that has a timber framed lantern stage with leaded and stained-glass panels. The drive front is ordered but asymmetrical and the layout of openings within the courtyard is according to function, allowing the original uses of different parts of the ranges to be discerned. RJ and J Goddard, architects of the Hall, may have designed the stables.

Figure A.2: The Stables at Caldecote Hall



### Summerhouse, Caldecote Hall

**A.4** Small detached single storey pavilion-like summerhouse to the SE of the Hall, alongside the drive. Likely to be the same age and architect as the Hall itself. Whimsical domestic revival style with oversailing hipped red clay tile roofs with lead ridges and finials. Mock timber framing with brick infill panels, those to the central portion of the building are rendered. Flush fitting casement windows with timber cills. Smaller lights set into the timber framing. This building is believed to have later functioned as changing rooms for the tennis courts. Now a dwelling with a brick hipped roof extension to the rear.

Figure A.3: The former summerhouse at Caldecote Hall



### Powerhouse and weir, Caldecote Hall

**A.5** Small single-roomed brick building with corrugated roof and timber plank door attached to a lower brick range with a shallow gabled stone slab roof. Late 19th century. The lower range contained water wheel fed by water diverted from behind the adjacent weir through culverts that was used to generate electricity for the Hall. Caldecote Hall is said to be the second home in Warwickshire (after Warwick Castle) to be supplied with electricity.

Figure A.4: The powerhouse in the grounds of Caldecote Hall



### Kitchen garden walls and associated buildings

**A.6** Walled kitchen garden serving the Hall, built in the 1880s when the hall and its ground were remodelled and enlarged. This two-acre walled garden replaced a smaller kitchen garden that stood near the hall and church. The high brick walls are in English bond brickwork with blue clay copings and angled specials where the wall thickness decreases approximately halfway up the wall. A large gate and tree-lined path to the northwest allowed direct communication with the east wing of the hall. The probable potting sheds and workshops are inside the garden and are brick with camber arched openings with brick heads. The glasshouses and greenhouses have long been removed.

Figure A.5: The kitchen garden wall of Caldecote Hall as seen from Caldecote Lane



### Nursery House, Caldecote Lane

**A.7** 1880s detached two storey house, said to have been built for the head gardener of the enlarged pleasure gardens and kitchen garden at Caldecote Hall. Domestic Revival style, forming a stylistic group with other houses on the estate. Red brick in English bond with ashlar sandstone dressings, mock timber framing and red clay tile roofs. Paired brick chimneys joined by brick bands and by the tabling. Mixture of stone mullion openings with chamfered reveals and mullions and openings in plan brick reveals.

Figure A.6: Nursery House, Caldecote Lane



## The Beeches Farmhouse

**A.8** 1880s detached two storey farmhouse, replacing an earlier farmhouse on the site. Erected as part of the 1880s improvements to the estate of Caldecote Hall. Domestic Revival style, forming a stylistic group with other houses on the estate. Red brick in English bond with ashlar sandstone dressings, mock timber framing and red clay tile roofs. The principal entrance is oriented towards the farm and lane, but two-bay principal elevation faces south (i.e. away from the farm buildings) and has a suburban character. The right bay has a mock timber framed gable with bargeboards to the oversailing roof. There is a broad square stone mullioned bay window at ground floor. The left-hand bay has a narrower stone mullioned canted bay window.

Figure A.7: The Beeches Farmhouse, Caldecote Lane



## The Grange

**A.9** Large, detached house, built in the 1880s as a new rectory on a new site, replacing an earlier rectory located alongside the entrance to the drive of Caldecote Hall. Domestic Revival style, forming a stylistic group with other houses on the estate. Red brick in English bond with ashlar sandstone dressings, mock timber framing and red clay tile roofs. Tall, shouldered red brick chimneystacks steeply pitched gables and gablets with mock timber framing and bargeboards. Cruciform mullion windows with leaded and stained-glass upper lights.

Figure A.8: The Grange, off Caldecote Lane



### North, south and west sides of The Courtyard, Caldecote Lane

**A.10** Farm buildings forming a loose, three-sided courtyard along the lines of a model farm, now converted to a mixture of dwellings and offices. These were originally the farm buildings associated with the Beeches and were rebuilt in the 1880s as part of the wider improvements to the Caldecote Hall estate. Gabled forms with English bond brickwork and simple red clay tile roofs. The roofs of the west and south ranges are regularly studded by square ventilators (now blocked) with pyramidal lead roofs. The north range is two storeys and appears to have been partially a Dutch barn (with open sides for storing haylage) attached to a range with an upper floor used as storage lofts. Although the west range has only high windows facing Caldecote Lane, an open work timber shelter in the manner of a lych gate or porch stands midway along its elevation, where there is no door. This structure has a steep gabled roof supported by timber brackets and turned timber uprights. It appears to have been erected for visual effect rather than function, for it forms a counterpoint of sorts to the three-storey pedimented bay of the row of cottages opposite.

Figure A.9: The Courtyard as seen from Caldecote Lane



### Cottage Row, Caldecote Lane

**A.11** This row of six cottages appears to have been built in stages. The three storey central portion may be the building shown on this site in the 1842 tithe map. It appears to have had a symmetrical three bay elevation with a central bay that breaks forward and is crowned by a brickwork pediment with brick dentils and a roundel in the centre. The windows, particularly those to the upper floors, have squat proportions. These have cambered arch heads but lack

any masonry cill. The doorway added as part of its conversion to cottages disrupts the symmetry, but its original purpose is unclear: stables with storage lofts or estate worker accommodation above? A communal grain store for the estate farms? A lodging house for unmarried estate workers? In the second phase of development, three cottages were added to either side of this three-storey element. These were arranged symmetrically and picked up elements of the design of the three-storey part, such as dentilled eaves and brick bands. The paired blue brick pier porches with lean to roofs and timber Gothic-style cusped spandrels are curious later additions that jar with the Classical style of the wider building. The row is possibly a rare instance of an existing estate building being retained and enhanced (with the porches) rather than being rebuilt anew as part of the wider improvements to Caldecote in the 1880s.

Figure A.10: Cottage Row, Caldecote Lane



The row of former farm and estate workers' cottages at Caldecote Lane.

## Dachaigh, Weddington Lane

**A.12** There was an entrance lodge to the entrance to the Caldecote Hall estate in this site on the tithe map of 1842. The present house is probably a replacement erected during the 1880s and either functioned as a lodge or another estate dwelling designed to give the appearance of being a lodge or gatehouse. It is in a domestic revival style but is unique in the hamlet in that it is predominantly mock timber framed and the few brick elements are in blue brick. Its clay roof tiles are also a darker colour and there is a use of alternating ridge tiles to add visual interest. Its windows are also generally set into the timber framework and there are no large windows overlooking Weddington Lane or Caldecote Lane (which would be useful for a lodge or gatehouse).

Figure A.11: Dachaigh, Weddington Lane



## School House and the village hall, Weddington Lane

**A.13** The village hall, built as the school, is dated 1898 and bears the Townshend coat of arms and motto. It is therefore part of the campaign of estate improvements undertaken by the lord of the manor, Captain Henry Leigh Townshend. It replaced an earlier school, housed in one of the cottages by the entrance to the Hall drive. Domestic Revival style, forming a stylistic group with other houses on the estate. Red brick in English bond with ashlar sandstone dressings, mock timber framing and red clay tile roofs. Cruciform mullion windows with leaded and stained-glass upper lights. The school is a tall single storey hall with a gable entry surmounted by a projecting roof that possibly sheltered a bell. The attached schoolmaster's house is one-and-a-half storeys with a projecting gabled bay with a square bay window at ground floor.

Figure A.12: School House and the village hall, Weddington Lane



## 14 and 16 Weddington Lane

**A.14** A pair of semi-detached houses that probably formed part of the Caldecote Hall estate and were built around the same time as the adjacent school and schoolmaster's house. Domestic Revival style, forming a stylistic group with other houses on the estate. Red brick in English bond with ashlar sandstone dressings, mock timber framing and red clay tile roofs. Timber casement windows with leadwork latticing. Twin central gabled bay with jettied upper stories.

Figure A.13: 14 and 16 Weddington Lane





## Appendix B

### Glossary of Architectural Terms Used in this Appraisal

**Ashlar** – Stone that has been worked with tools to give the surface a smooth finish.

**Ball Finial** – A finial is an upward-projecting ornament or piece of decoration, often at the highest point of a wall or roof. Ball finials are upward projecting decorations that are spherical in shape.

**Baluster** – Balusters are the vertical uprights of a railing or handrail.

**Bargeboards** – Pieces of timber fixed to the edges of a roof that oversails the gable. They can be simple or highly decorative.

**Bellcote** – A small, roofed structure with open sides that provides shelter for a bell. They can project upwards above the level of a roof of a building or can be attached to the highest part of a gable.

**Camber-headed arch** – An arch that has a very shallow curve to it and therefore gives a gently rounded head to the opening directly below.

**Casement window** – A window that swings open on hinges.

**Chancel** – The chancel is usually at the eastern end of the church. It is usually smaller and lower than the nave and contains the altar.

**Chest Tomb** – A type of grave monument that consists of a large flat top stone that has been laid horizontally on top of coursed stone. The effect is that the monument is like a table or chest.

**Classical** – A term used to describe any architecture that is influenced by the ancient or 'classical' architecture of ancient Greece or the Roman Empire and/or the rediscovery and revival of this architecture during the Renaissance. Classical architecture and building to the same principals as the Ancient Greeks and Romans was especially fashionable during the 18th and early 19th centuries in England.

**Coped, Copings or Copingstones** – Coped walls or gables have stones (called copingstones) laid flat across the top of the wall or gable to protect the top of the wall from rain ingress.

**Course** – Each individual layer or bed of brickwork or stonework in a wall is called a course.

**Cruciform mullion** – A window with both horizontal and vertical mullions that intersect to make a cross-shape is said to have cruciform mullions.

**Decorated Gothic** – A more ornate development of the earlier style of gothic architecture that was applied in religious buildings across England from around the time the Church of St Chad and St Theobald was rebuilt in the 1290s until approximately 100 years later.

**Dentil or dentil course** – A dentilled course of brickwork is one where every other brick in the course projects forward from the rest of the wall. It is an easy way of building out the top of the wall to carry a gutter or a copingstone and provides decoration.

**Domestic Revival** – A late 19th century architectural style that drew on England's domestic architecture prior to the Industrial Revolution for its inspiration. Buildings of this style often have gabled oversailing roofs and mock timber framing.

**Dressings** – In brick-walled buildings, the dressings are any parts of the masonry that are not the bricks that form the plane of the wall. At Caldecote Hall the dressings include the window surrounds, the cornerstones (or quoins) and projecting stone strings. These features are all stone while the planes of the walls are brick.

**Dwarf wall** – A boundary wall that is typically less than a metre in height and was usually built to this height to carry railings above.

**Eaves** – Where the top of a wall meets the underside of the roof.

**Estate Fencing** – Estate fences are regularly spaced metal posts that are linked by five or more horizontal rails that are regularly spaced along the height of the post. They are designed to contain livestock but their minimal appearance means they help to keep a sense of openness in the landscape that would be lost if solid walls or hedges were used as boundary features. They were often used in the estates of country houses. See Figure 4.4 for a surviving historic example of estate railings.

**Gable** – Where the wall of a building becomes triangular in shape as it meets the underside of two roof pitches.

**Gothic** – A term applied to the design of England's churches and religious buildings in medieval times. The style and its intricacy of gothic varied over about four centuries, but it is typically associated with pointed arches, stone carvings and bold shapes and silhouettes. The Gothic Revival of the mid-19th century was informed by academic study that divided gothic architecture into three broad movements (the early pointed, the decorated and the perpendicular) and concluded the decorated form was the superior or highest form of gothic architecture. Victorian architects therefore often imposed the 'ideal' of decorated gothic architecture on new church buildings and their 'restorations' of actual gothic churches, destroying medieval fabric and gothic decoration in the process.

**Hipped roof** – A roof where instead of a gable, the ridge of the roof slopes down to meet the top of the wall.

**Hooded** – Hooded windows have a small projecting feature (a hood) directly above them to shelter the window from the rain or simply to provide decoration.

**Jacobean Revival** – A 19th century revival of the architecture of the early 1600s, when James I was king, but it equally draws on the Tudor era of the 1500s. Buildings in this style often have steeply pitched roofs, mullioned windows and bold silhouettes due to features such as large chimneys, finials and towers.

**Jettied or Jettying** – Used in timber-framed buildings, this is where any storey above ground floor level is carried forward of the storey below on projecting pieces of timber and/or brackets. This makes the storey above slightly bigger in area than the storey below and means the plane of the wall of the upper storey projects further forward than the plane of the storey below.

**Light(s)** – Any individual glazed opening in a mullioned window can be referred to as a light. For example, a window divided by mullions into four openings is described as a four-light window.

**Meeting Rail** – The part of a sash window where the upper and lower sliding parts of the frame meet and overlap when the window is closed.

**Mullion** – Mullions are the vertical pieces of stone or timber that separate adjoining windows or lights.

**Nave** – The main 'body' of the church that accounts for most of its footprint and contains all or the majority of the pews for the congregation.

**Openwork** – Any form of decoration, but usually applied to timber carving, where there are openings or spaces within the timberwork that are part of the decoration. Openwork joinery is effectively a decorative or ornamental frame with many openings or spaces within it.

**Oversailing roof** – A roof whose pitches project further out than the walls below. The roof shelters and shades the head of the walls below.

**Pediment** – Very shallow-sided gable that is triangular in shape. All three sides of this triangle have shaped, decorative edges that project forward from the rest of the wall.

**Pitch** – The pitch of a roof is the angle at which it is laid.

**Ridge** – The part of a roof where two pitches meet.

**Quoins** – The cornerstones of a building that differ from the rest of the wall by virtue of their materials, carving, tooling, shape and/or projection.

**Sash Window** – A window that opens by the inner frame (called the sash) being slid upward or downward within the outer frame.

**Spandrel** – The infill panel between the curve of an arch and the right-angled frame the arch sits within.

**Specials** – Any brick that is not a standard rectangular brick shape and standard brick size is made by putting the clay in a bespoke or special mould during the manufacturing process. The non-standard bricks that are produced this way are called specials.

**Spire** – A tall, slender roof that steeply rises from four, six or eight or more sides to a point. Church towers are sometimes topped by spires.

**Spirelet** – A small ornamental spire.

**Stringcourse or Stone String** – Horizontal bands of decoration that project slightly proud of the rest of the wall.

**Studding** – In timber framing the studding is the row of vertical uprights (studs) that carry a horizontal part of the timber structure or carry the angle of the roof. Close studding is where the panels between the studs are narrow because the studs have been erected close together.

**Summerhouse** – A small outbuilding in the grounds of a country house that was used for outdoor dining, sitting or entertaining, typically during summer months. As buildings of leisure that stood within a designed landscape, they were often very stylised, ornamental or whimsical in their architecture.

**Tracery** – The curving and cusped network of mullions that provide decoration in a gothic style window is referred to as tracery.

**Vestry** – The chamber in a church where key items and the vestments worn during services and ceremonies by the vicar or priest were kept.

**Victorian** – The architectural period during the reign of Queen Victoria (1837-1901).

**Agenda Item No 6**

**Executive Board**

**27 November 2023**

**Report of the  
Interim Corporate Director - Resources**

**External Auditors' Report**

**1 Summary**

- 1.1 This report presents the Audit Planning Report and Audit Results Annual Report for year ended 31 March 2021 received from the Council's external auditors, Ernst & Young LLP.

**Recommendation to the Council**

- a To note the contents of the Audit Planning report in Appendix A; and**
- b That the Audit Results report presented as Appendix B be approved subject to any changes required as a result of the updated IAS19 report which takes account of the Pension Fund 2020/21 Triennial Review. It is requested that Members give the Section 151 Officer in consultation with the Chair of The Executive Board delegated authority to sign off the Letter of Representation when the audit is complete.**

**2 Introduction**

- 2.1 The Council's external auditors, Ernst & Young LLP, have included their audit planning report for 2020/21 as Appendix A and the audit results report relating to the 2020/21 financial year attached as Appendix B.

...

- 2.2 All work is complete except for the final review of the pension fund taking into account the IAS19 report, this should be complete by the end of November and it is therefore recommended that this report is approved subject to this outstanding work and that the Section 151 Officer and Chair of Executive Board are delegated authority once this work is complete to sign the Letter of Representation. The audit has not yet started for financial years 2021/22 or 2022/23, the External Auditors are currently waiting for the Government to announce the plans for addressing backlog audits.

**3 Audit Deadlines**

- 3.1 In March 2021 new regulations came in force to extend the deadline for publishing audited local authority accounts to 30 September from 31 July for 2020/21. The deadline was also extended for the preparation of draft accounts from 31 May to 31 July.

- 3.2 Secondary legislation was introduced to extend the deadline for publishing audited local authority accounts to 30 November 2022 for the 2021/22 accounts. Following this, the deadline will revert to 30 September for 6 years, until the end of the next appointing period for auditors.
- 3.3 This means that the Council is currently in breach of the secondary legislation in regard to the publication of accounts for 2020/21, 2021/22 and 2022/23. However, this applies to a significant number of Councils and is a sector wide problem.

3.4 Table of deadlines

Accounts	Draft Accounts Deadline	Draft Accounts Published	Accounts Audited and Signed deadline	Accounts Audited and Signed
2020/21	31 July 2021	16 May 2022	30 September 2021	-
2021/22	31 July 2022	-	30 November 2022	-
2022/23	31 May 2023	-	31 July 2023	-

**4 Report Implications**

**4.1 Finance and Value for Money Implications**

- 4.1.1 Budget provision for external audit costs has been made. The auditors review the financial arrangements of the Council, including an assessment of the value for money achieved by the Council in terms of economy, efficiency and effectiveness.
- 4.1.2 The ongoing delays in signing the accounts negatively impact decision making by the Council as it is making key decisions on spending and saving without the benefit of audit assurance.

**4.2 Risk Management Implications**

- 4.2.1 An external audit process provides some assurance over the Council's internal control system and highlights any areas where improvements could be made.

### 4.3 Legal Implications

4.3.1 As indicated in the report, there are statutory deadlines for signing off local authority accounts which, because of delays by the external auditors appointed for the purpose, have not been met. In turn, the public right of inspection of accounts and their subsequent publication are also delayed. Once the accounts are signed off, whilst outside the statutory deadlines for doing so, the Council must still ensure that it allows inspection and then publishes accordingly.

The Contact Officer for this report is Alison Turner (719374).

#### Relevant Legislation

Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015

Accounts and Audit (Amendment) Regulations 2021

Local Audit (Public Access to Documents) Act 2017

#### Background Papers

Local Government Act 1972 Section 100D

Background Paper No	Author	Nature of Background Paper	Date

**North Warwickshire  
Borough Council**  
**Audit planning report**  
Year ended 31 March 2021

January 2023



Private and Confidential

23 January 2023

Executive Board  
North Warwickshire Borough Council  
Council House  
South Street  
Atherstone  
CV9 1DE

Dear Board Members

### **Audit planning report**

We are pleased to attach our audit planning report, which sets out how we intend to carry out our responsibilities as auditor, for the forthcoming meeting of the Executive Board. The purpose of this report is to provide the Board with a basis to review our proposed audit approach and scope for the 2020/21 audit, in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements. It is also to ensure that our audit is aligned with the Board's service expectations.

This plan summarises our initial assessment of the key risks driving the development of an effective audit for North Warwickshire Borough Council. We have aligned our audit approach and scope with these risks, with this plan outlining our planned audit strategy in response.

This report is intended solely for the information and use of the Executive Board and management, and is not intended to be and should not be used by anyone other than these specified parties.

We welcome the opportunity to discuss this report with you at the next Executive Board Meeting on 23<sup>th</sup> January 2023 as well as understand whether there are other matters which you consider may influence our audit.

Yours faithfully

Maria Grindley

For and on behalf of Ernst & Young LLP



# Contents



Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Executive Board and management of North Warwickshire Borough Council in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Executive Board, and management of North Warwickshire Borough Council those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Executive Board and management of North Warwickshire Borough Council this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01

# Overview of our 2020/21 audit strategy



## Overview of our 2020/21 audit strategy

The following 'dashboard' summarises the significant accounting and auditing matters outlined in this report. It seeks to provide the Executive Board with an overview of our initial risk identification for the upcoming audit and any changes in risks identified in the current year.

### Audit risks and areas of focus

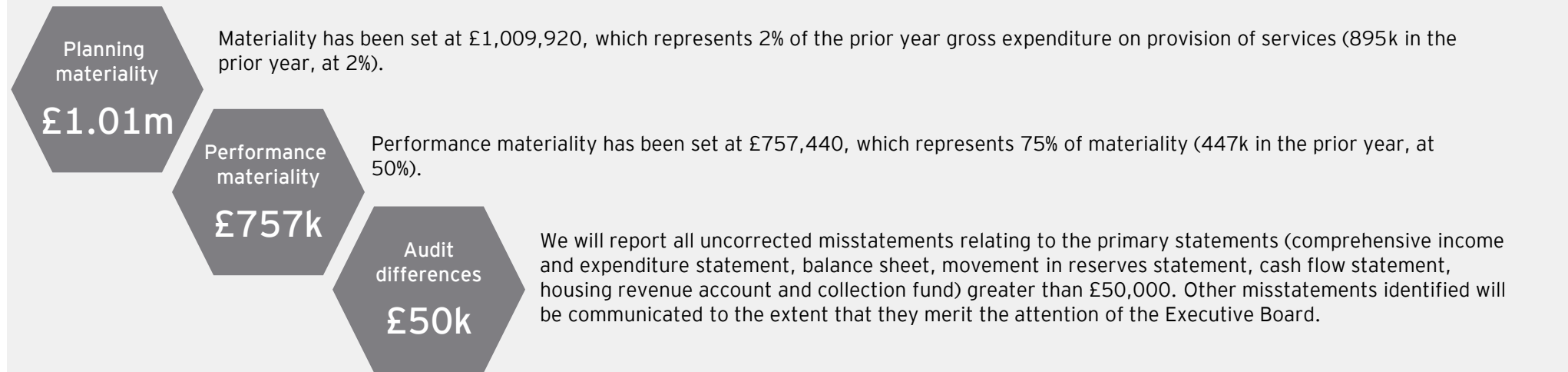
Risk / area of focus	Risk identified	Change from PY	Details
Misstatements due to fraud or error	Fraud risk	No change in risk or focus	As identified in ISA 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively. For a local authority, we consider that the potential for the incorrect classification of revenue spend as capital is a particular area of risk.
Incorrect capitalisation of revenue expenditure	Fraud risk	No change in risk or focus	Linking to our fraud risk above we have considered the capitalisation of revenue expenditure on property, plant and equipment as a separate risk, given the extent of the Council's capital programme.
Valuation of Council Dwellings, Other land and buildings and Investment Property	Significant Risk	No change in risk or focus	<p>The fair value of Council Dwellings, Other land and buildings and Investment Properties represent significant balances in the Council's accounts, totalling £165,6 million, £17,8 million and £8,3 million respectively at 31 March 2021.</p> <p>These balances are subject to valuation changes, impairment reviews, and depreciation charges. In calculating amounts recorded in the Council's balance sheet, management are required to make material judgements and apply estimation techniques. We consider that where assets are valued at either depreciated replacement cost or existing use value, or on the basis of their market value, the judgments and estimates made by management are more likely to have a significant impact on the valuation of the asset; we will therefore focus our work on assets valued on this basis.</p> <p>A significant risk is also present here due to the council employing the services of new valuation experts who may be applying different methodologies as compared to prior years.</p>
Accounting for covid-19 related government grants	Higher inherent risk	New risk in year	Given the revenue recognition criteria of Agent vs Principal is challenging, we consider the risk to be relevant to those significant revenue streams other than taxation receipts and grants, where management is able to apply more judgement. Specifically, our risk is focused on the recognition and treatment of additional grants received in year for Covid-19.

# Overview of our 2020/21 audit strategy

## Audit risks and areas of focus

Risk / area of focus	Risk identified	Change from PY	Details
IAS 19 Valuation	Higher inherent risk	No change in risk or focus	<p>The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the pension fund administered by Warwickshire County Council.</p> <p>The Council's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Council's balance sheet. At 31 March 2021 this totalled £37,1 million.</p> <p>Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.</p>

## Materiality



# Overview of our 2020/21 audit strategy

## Audit scope

This Audit Plan covers the work that we plan to perform to provide you with:

- Our audit opinion on whether the financial statements of North Warwickshire Borough Council give a true and fair view of the financial position as at 31 March 2021 and of the income and expenditure for the year then ended; and
- Our conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.

We will also review and report to the National Audit Office (NAO), to the extent and in the form required by them, on the Council's Whole of Government Accounts return.

Our audit will also include the mandatory procedures that we are required to perform in accordance with applicable laws and auditing standards.

When planning the audit we take into account several key inputs:

- Strategic, operational and financial risks relevant to the financial statements;
- Developments in financial reporting and auditing standards;
- The quality of systems and processes;
- Changes in the business and regulatory environment; and,
- Management's views on all of the above.

By considering these inputs, our audit is focused on the areas that matter and our feedback is more likely to be relevant to the Council.

Taking the above into account, and as articulated in this audit plan, our professional responsibilities require us to independently assess the risks associated with providing an audit opinion and undertake appropriate procedures in response to that. Our Terms of Appointment with PSAA allow them to vary the fee dependent on "the auditors assessment of risk and the work needed to meet their professional responsibilities". PSAA are aware that the setting of scale fees has not kept pace with the changing requirements of external audit with increased focus on, for example, the valuations of land and buildings, the auditing of groups, the valuation of pension obligations, the introduction of new accounting standards such as IFRS 9 and 15 in recent years as well as the expansion of factors impacting the Value for Money conclusion. Therefore to the extent any of these are relevant in the context of North Warwickshire Borough Council's audit, we will discuss these with management as to the impact on the scale fee.



# 02 Audit risks



# Audit risks

## Our response to significant risks

We have set out the significant risks (including fraud risks denoted by\*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

	What is the risk?	What will we do?
<b>*Misstatements due to fraud or error</b>	<p>The financial statements as a whole are not free of material misstatements whether caused by fraud or error.</p> <p>As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.</p>	<p>In order to address this risk we will carry out a range of procedures including:</p> <ul style="list-style-type: none"><li>▶ Identifying fraud risks during the planning stages.</li><li>▶ Inquiry of management about risks of fraud and the controls put in place to address those risks.</li><li>▶ Understanding the oversight given by those charged with governance of management's processes over fraud.</li><li>▶ Consideration of the effectiveness of management's controls designed to address the risk of fraud.</li><li>▶ Determining an appropriate strategy to address those identified risks of fraud.</li><li>▶ Performing mandatory procedures regardless of specifically identified fraud risks, including:<ul style="list-style-type: none"><li>▶ testing of journal entries and other adjustments in the preparation of the financial statements;</li><li>▶ assessing accounting estimates for evidence of management bias; and</li><li>▶ evaluating the business rationale for significant unusual transactions.</li></ul></li></ul>
<b>Financial statement impact</b>		
Misstatements that occur in relation to the risk of fraud or error could affect both the Comprehensive income and expenditure statement and the balance sheet. We deem the risk most prevalent when reviewing journals involved in the financial statements close process.		

## Our response to significant risks

We have set out the significant risks (including fraud risks denoted by\*) identified for the current year audit along with the rationale and expected audit approach. The risks identified below may change to reflect any significant findings or subsequent issues we identify during the audit.

<p><b>* Risk of fraud in incorrect capitalisation of revenue expenditure</b></p>	<p><b>What is the risk?</b></p> <p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper recognition of revenue. In the public sector, this requirement is modified by Practice Note 10, issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.</p>	<p><b>What will we do?</b></p> <p>In order to address this risk we will carry out a range of additional procedures, including:</p> <ul style="list-style-type: none"> <li>➤ Sample testing additions to property, plant and equipment to ensure that they have been correctly classified as capital and included at the correct value in order to identify any revenue items that have been inappropriately capitalised.</li> <li>➤ Testing transfers between the HRA and General Fund to ensure such transfers are appropriate.</li> </ul>
<p><b>Financial statement impact</b></p> <p>Misstatements that occur in relation to the risk of fraud in revenue and expenditure recognition could affect the income and expenditure accounts. These accounts had the following balances in the audited financial statements for 31 March 2021:</p> <p>Income Account: £42m</p> <p>Expenditure Account: £48m</p>	<p>For North Warwickshire Borough Council, we consider this risk to be present in:</p> <ul style="list-style-type: none"> <li>➤ Additions to property, plant and equipment; and,</li> <li>➤ Inappropriate transfers between the Housing Revenue Account (HRA) and the General Fund.</li> </ul> <p>Linking to our risk of misstatements due to fraud and error above, we have considered the capitalisation of revenue expenditure on property, plant and equipment as a specific area of risk given the extent of the Council's capital programme.</p> <p>In addition there is a risk where transfers between the HRA and General Fund result in incorrect treatment of HRA revenue expenditure.</p>	



## Our response to significant risks

### Valuation of Council Dwellings, Other land and buildings and Investment Property

#### Financial statement impact

Misstatements that occur in relation to the risk of valuation of Council Dwellings, Other and buildings and Investment Property affect multiple balances and disclosures throughout the financial statements

The fair value of Council Dwellings, Other and Buildings and Investment Properties represent significant balances in the Council's accounts, totalling £165,6m, £17,8m and £8,3m respectively at 31 March 2021.

#### What is the risk?

The valuation of Property, Plant and Equipment (specifically other land and buildings) and Investment Property represent significant balances in the Council's accounts.

Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.

The valuation process is subject to a number of assumptions and judgements, which if inappropriate could result in a material impact on the financial statements.

The Council has also changed the expert used to value the assets for the year ended 31 March 2021 from an internal valuer to Howkins and Harrison and Bridge House, which adds further risk that the assumptions used in the valuations may not be appropriate and give risk to material misstatement.

ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying the estimated valuation.

#### What will we do?

We will:

- ▶ Document our understanding of the processes and controls in place to mitigate the risks identified, and walk through those processes and controls to confirm our understanding;
- ▶ Consider the work performed by the Council's valuers, including the adequacy of the scope of the work performed, their professional capabilities and the results of their work;
- ▶ Sample test key asset information used by the valuer in performing their valuation;
- ▶ Review assets not subject to valuation in 2020/21 to confirm that the remaining asset base is not materially misstated and whether asset categories held at cost have been assessed for impairment and are materially correct;
- ▶ Engage internal EY valuation specialists to review the approach of the Council valuer, consider assumptions underpinning the valuation and to provide expected valuations for a sample of assets valued during the year;
- ▶ Test accounting entries have been correctly processed in the financial statements;
- ▶ Review the classification of assets and ensure the correct valuation methodology has been applied; and
- ▶ Consider management's review of and test the risk of material misstatement in relation to those assets not revalued in year.

## Audit risks

### Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

#### What is the risk/area of focus?

##### Accounting for Covid-19 grant income

Given the revenue recognition criteria of Agent vs Principal is challenging, we consider the risk to be relevant to those significant revenue streams other than taxation receipts and grants, where management is able to apply more judgement. Specifically, our risk is focused on:

- ▶ The recognition and treatment of additional grants received in year for Covid-19. The Council has received a number of grants in 2020/21 as a result of the pandemic and there is a risk that the accounting treatment of these grants will not appropriately reflect the underlying terms and conditions of the grant agreement.

The Council received COVID- 19 funding amounting to £2.5m in 2020/21 (Principal). In addition in 2020-21 the government granted business rates relief to retail, hospitality and leisure services and compensated Councils for these reliefs with a Section 31 Grant of £19.5m (Agent)

#### What will we do?

In order to address this risk we will carry out a range of procedures including:

- ▶ Reviewing and discussing with management any accounting estimates or judgements on income recognition for evidence of bias;
- ▶ Performing overall analytical review procedures to identify any unusual movements or trends for further investigation;
- ▶ Undertaking a monthly trend analysis using our data analytics tools to identify any unusual movements in balances for further analysis and testing;
- ▶ Sample testing the revenue and capital Covid-19 grants received by the Council to ensure the accounting treatment and recognition applied to grant income is appropriate.

## Audit risks

### Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

#### What is the risk/area of focus?

##### Pension Liability Valuation

The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Warwickshire County Council.

The Council's pension fund deficit is a material estimated balance and the Code requires that this net liability be disclosed on the Council's balance sheet. The information disclosed is based on the IAS 19 report issued to the Council by the actuary.

The accounting entries relating to the Local Government Pension Schemes are underpinned by assumptions and estimates. There is therefore an increased risk of misstatement and error. The estimation of the defined benefit obligations is sensitive to a range of assumptions such as rates of pay and pension inflation, mortality and discount rates. The estimation of the defined benefit assets involves estimation on the expected asset returns for the year based on the movement in the underlying Pension Authority total assets. A small movement in these assumptions could have a material impact on the value in the balance sheet.

Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying these estimates.

#### What will we do?

We will:

- ▶ Liaise with the auditors of Warwickshire Pension Fund, to obtain assurances over the information supplied to the actuary in relation to the Council and their work over the valuation of the pension fund's assets;
- ▶ Assess the work of the Pension Fund actuary (Hymans) including the assumptions they have used by relying on the work of PWC - Consulting Actuaries commissioned by the National Audit Office for all Local Government sector auditors, and considering any relevant reviews by the EY actuarial team;
- ▶ Consider the reasonableness of the actuary's estimate of the asset returns applied in rolling forward the asset position from the prior year; and
- ▶ Review and test the accounting entries and disclosures made within the Council's financial statements in relation to IAS19.

## Other areas of audit focus

We have identified other areas of the audit, that have not been classified as significant risks, but are still important when considering the risks of material misstatement to the financial statements and disclosures and therefore may be key audit matters we will include in our audit report.

### What is the risk/area of focus?

#### Going Concern Compliance with ISA 570

This auditing standard has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospects of entities which collapsed shortly after.

The revised standard is effective for audits of financial statements for periods commencing on or after 15 December 2019, which for the North Warwickshire Borough Council will be the audit of the 2020/21 financial statements. The revised standard increases the work we are required to perform when assessing whether the North Warwickshire Borough Council is a going concern. It means UK auditors will follow significantly stronger requirements than those required by current international standards; and we have therefore judged it appropriate to bring this to the attention of the Executive Board.

In order to perform our work under the revised ISA, we will require a robust assessment from management of the financial position and going concern basis of the Authority, which clearly sets out and evidences the key risks, mitigations and assumptions that underpin that assessment.

### What will we do?

The revised standard requires:

- ▶ auditor's challenge of management's identification of events or conditions impacting going concern, more specific requirements to test management's resulting assessment of going concern, an evaluation of the supporting evidence obtained which includes consideration of the risk of management bias;
- ▶ greater work for us to challenge management's assessment of going concern, thoroughly test the adequacy of the supporting evidence we obtained and evaluate the risk of management bias. Our challenge will be made based on our knowledge of the Authority obtained through our audit, which will include additional specific risk assessment considerations which go beyond the current requirements;
- ▶ improved transparency with a new reporting requirement for public interest entities, listed and large private companies to provide a clear, positive conclusion on whether management's assessment is appropriate, and to set out the work we have done in this respect.
- ▶ a stand back requirement to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern; and
- ▶ necessary consideration regarding the appropriateness of financial statement disclosures around going concern.

The revised standard extends requirements to report to regulators where we have concerns about going concern.

# Other areas of audit focus (continued)

### Auditing accounting estimates

ISA 540 (Revised) - Auditing Accounting Estimates and Related Disclosures applies to audits of all accounting estimates in financial statements for periods beginning on or after December 15, 2019.

This revised ISA responds to changes in financial reporting standards and a more complex business environment which together have increased the importance of accounting estimates to the users of financial statements and introduced new challenges for preparers and auditors.

The revised ISA requires auditors to consider inherent risks associated with the production of accounting estimates. These could relate, for example, to the complexity of the method applied, subjectivity in the choice of data or assumptions or a high degree of estimation uncertainty. As part of this, auditors consider risk on a spectrum (from low to high inherent risk) rather than a simplified classification of whether there is a significant risk or not. At the same time, we expect the number of significant risks we report in respect of accounting estimates to increase as a result of the revised guidance in this area.

The changes to the standard may affect the nature and extent of information that we may request and will likely increase the level of audit work required, particularly in cases where an accounting estimate and related disclosures are higher on the spectrum of inherent risk. For example:

We may place more emphasis on obtaining an understanding of the nature and extent of your estimation processes and key aspects of related policies and procedures. We will need to review whether controls over these processes have been adequately designed and implemented in a greater number of cases.

We may provide increased challenge of aspects of how you derive your accounting estimates. For example, as well as undertaking procedures to determine whether there is evidence which supports the judgments made by management, we may also consider whether there is evidence which could contradict them.

We may make more focussed requests for evidence or carry out more targeted procedures relating to components of accounting estimates. This might include the methods or models used, assumptions and data chosen or how disclosures (for instance on the level of uncertainty in an estimate) have been made, depending on our assessment of where the inherent risk lies.

You may wish to consider retaining experts to assist with related work. You may also consider documenting key judgements and decisions in anticipation of auditor requests, to facilitate more efficient and effective discussions with the audit team.

We may ask for new or changed management representations compared to prior years.



03

# Value for Money Risks





# Value for Money

## Trust responsibilities for value for money

The Council is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

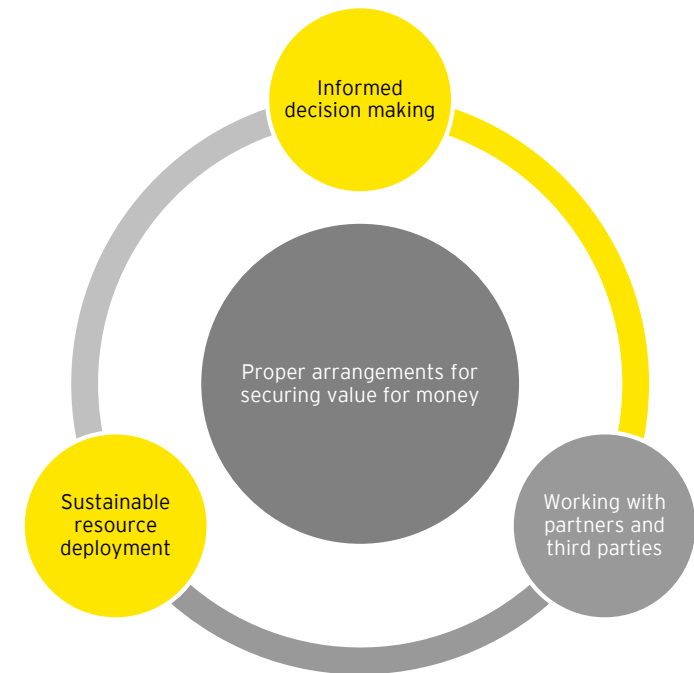
As part of the material published with its financial statements, the Council is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the Council tailor's the content to reflect its own individual circumstances, consistent with the requirements of the relevant accounting and reporting framework and having regard to any guidance issued in support of that framework. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

## Auditor responsibilities under the new Code

Under the 2020 Code we are still required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. However, there is no longer overall evaluation criterion which we need to conclude on. Instead the 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Council a commentary against specified reporting criteria (see below) on the arrangements the Council has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- Financial sustainability  
How the Trust plans and manages its resources to ensure it can continue to deliver its services;
- Governance  
How the Trust ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness:  
How the Trust uses information about its costs and performance to improve the way it manages and delivers its services.





## Planning and identifying VFM risks

The NAO's guidance notes require us to carry out a risk assessment which gathers sufficient evidence to enable us to document our evaluation of the Council's arrangements, in order to enable us to draft a commentary under the three reporting criteria. This includes identifying and reporting on any significant weaknesses in those arrangements and making appropriate recommendations. This is a change to 2020 Code guidance notes where the NAO required auditors as part of planning, to consider the risk of reaching an incorrect conclusion in relation to the overall criterion.

In considering the Council's arrangements, we are required to consider:

- The Council's governance statement
- Evidence that the Council's arrangements were in place during the reporting period;
- Evidence obtained from our work on the accounts;
- The work of inspectorates (such as CQC) and other bodies and
- Any other evidence source that we regard as necessary to facilitate the performance of our statutory duties.

We then consider whether there is evidence to suggest that there are significant weaknesses in arrangements. The NAO's guidance is clear that the assessment of what constitutes a significant weakness and the amount of additional audit work required to adequately respond to the risk of a significant weakness in arrangements is a matter of professional judgement. However, the NAO states that a weakness may be said to be significant if it:

- Exposes - or could reasonably be expected to expose - the Council to significant financial loss or risk;
- Leads to - or could reasonably be expected to lead to - significant impact on the quality or effectiveness of service or on the Council's reputation;
- Leads to - or could reasonably be expected to lead to - unlawful actions; or
- Identifies a failure to take action to address a previously identified significant weakness, such as failure to implement or achieve planned progress on action/improvement plans.

We should also be informed by a consideration of:

- The magnitude of the issue in relation to the size of the Council;
- Financial consequences in comparison to, for example, levels of income or expenditure, levels of reserves (where applicable), or impact on budgets or cashflow forecasts;
- The impact of the weakness on the Council's reported performance;
- Whether the issue has been identified by the Council's own internal arrangements and what corrective action has been taken or planned;
- Whether any legal judgements have been made including judicial review;
- Whether there has been any intervention by a regulator or Secretary of State;
- Whether the weakness could be considered significant when assessed against the nature, visibility or sensitivity of the issue;
- The impact on delivery of services to local taxpayers; and
- The length of time the Council has had to respond to the issue.





# Value for Money

## Responding to identified risks

Where our planning work has identified a risk of significant weakness, the NAO's guidance requires us to consider what additional evidence is needed to determine whether there is a significant weakness in arrangements and undertake additional procedures as necessary, including where appropriate, challenge of management's assumptions. We are required to report our planned procedures to the Executive Board.

## Reporting on VFM

In addition to the commentary on arrangements, where we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources the 2020 Code has the same requirement as the 2015 Code in that we should refer to this by exception in the audit report on the financial statements.

However, a new requirement under the 2020 Code is for us to include the commentary on arrangements in a new Auditor's Annual Report. The 2020 Code states that the commentary should be clear, readily understandable and highlight any issues we wish to draw to the Council's attention or the wider public. This should include details of any recommendations arising from the audit and follow-up of recommendations issued previously, along with our view as to whether they have been implemented satisfactorily.

## Status of our 2020/21 VFM planning

We have recently started our VFM assessment. In line with the 2020 Code, we will inform the Executive Board if we identify any significant weaknesses in the Council's arrangements.



04

## Audit materiality



# Materiality

## Materiality

For planning purposes, materiality for 2020/21 has been set at £1,01m. This represents 2% of the Council's prior year gross expenditure on provision of services. It will be reassessed throughout the audit process. It is set at 2% due to the fact that this is a public entity and profit is not a motive. It is a mature entity, and is subject to a high level of Central Government control. We have provided supplemental information about audit materiality in Appendix C.



We request that the Executive Board confirm its understanding of, and agreement to, these materiality and reporting levels.

*\* Note the figure for the gross expenditure on provision of services includes Operating Expenditure and Pension Net Interest Cost Less Admin Expense*

## Key definitions

**Planning materiality** - the amount over which we anticipate misstatements would influence the economic decisions of a user of the financial statements.

**Performance materiality** - the amount we use to determine the extent of our audit procedures. We have set performance materiality at £757k which represents 75% of planning materiality.

**Audit difference threshold** - we propose that misstatements identified below this threshold are deemed clearly trivial. We will report to you all uncorrected misstatements over this amount relating to the comprehensive income and expenditure statement, balance sheet and collection fund that have an effect on income or that relate to other comprehensive income.

Other uncorrected misstatements, such as reclassifications and misstatements in the cashflow statement and movement in reserves statement or disclosures, and corrected misstatements will be communicated to the extent that they merit the attention of the Executive Board, or are important from a qualitative perspective.

**Specific materiality** - We have set a materiality of £1k for related party transactions, remuneration disclosures, members' allowances and exit packages which reflects our understanding that an amount less than our materiality would influence the economic decisions of users of the financial statements in relation to this.



**05**

## Scope of our audit



## Our Audit Process and Strategy

### Objective and Scope of our Audit scoping

Under the Code of Audit Practice our principal objectives are to review and report on the Council's financial statements and arrangements for securing economy, efficiency and effectiveness in its use of resources to the extent required by the relevant legislation and the requirements of the Code.

We issue an audit report that covers:

#### 1. Financial statement audit

Our objective is to form an opinion on the financial statements under International Standards on Auditing (UK).

We also perform other procedures as required by auditing, ethical and independence standards, the Code and other regulations. We outline below the procedures we will undertake during the course of our audit.

#### Procedures required by standards

- Addressing the risk of fraud and error;
- Significant disclosures included in the financial statements;
- Entity-wide controls;
- Reading other information contained in the financial statements and reporting whether it is inconsistent with our understanding and the financial statements; and
- Auditor independence.

#### Procedures required by the Code

- Reviewing, and reporting on as appropriate, other information published with the financial statements, including the Annual Governance Statement; and
- Reviewing and reporting on the Whole of Government Accounts return, in line with the instructions issued by the NAO

#### 2. Arrangements for securing economy, efficiency and effectiveness (value for money)

We are required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources.

## Our Audit Process and Strategy (continued)

### Audit Process Overview

Our audit involves:

- ▶ Identifying and understanding the key processes and internal controls; and
- ▶ Substantive tests of detail of transactions and amounts.

For 2020/21 we plan to follow a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

Analytics:

We will use our computer-based analytics tools to enable us to capture whole populations of your financial data, in particular journal entries. These tools:

- ▶ Help identify specific exceptions and anomalies which can then be subject to more traditional substantive audit tests; and
- ▶ Give greater likelihood of identifying errors than random sampling techniques.

We will report the findings from our process and analytics work, including any significant weaknesses or inefficiencies identified and recommendations for improvement, to management and the Executive Board.

Internal audit:

We will regularly meet with the Head of Internal Audit, and review internal audit plans and the results of their work. We will reflect the findings from these reports, together with reports from any other work completed in the year, in our detailed audit plan, where they raise issues that could have an impact on the financial statements.



06

## Audit team



## Audit Team

The engagement team is led by Maria Grindley who has significant experience of Local Government accounts.

Maria is supported by Suyash Maharaj who is responsible for the day to day direction of the audit work and is the key point of contact for the Financial Services manager and S151 officer.

## Use of specialists

When auditing key judgements, we are often required to rely on the input and advice provided by specialists who have qualifications and expertise not possessed by the core audit team. The areas where either EY or third party specialists provide input for the current year audit are:

Area	Specialists
Valuation of Investment Property	EY Valuations Team
Pensions disclosure	EY Actuaries

In accordance with Auditing Standards, we will evaluate each specialist's professional competence and objectivity, considering their qualifications, experience and available resources, together with the independence of the individuals performing the work.

We also consider the work performed by the specialist in light of our knowledge of the Council's business and processes and our assessment of audit risk in the particular area. For example, we would typically perform the following procedures:

- ▶ Analyse source data and make inquiries as to the procedures used by the specialist to establish whether the source data is relevant and reliable;
- ▶ Assess the reasonableness of the assumptions and methods used;
- ▶ Consider the appropriateness of the timing of when the specialist carried out the work; and
- ▶ Assess whether the substance of the specialist's findings are properly reflected in the financial statements.





07

## Audit timeline





# Audit timeline

## Timetable of communication and deliverables

### Timeline

Below is a timetable showing the key stages of the audit and the deliverables we have agreed to provide to you through the audit cycle in 2020/21.

From time to time matters may arise that require immediate communication with the Executive Board and we will discuss them with the Chair of the Executive Board as appropriate. We will also provide updates on corporate governance and regulatory matters as necessary.

Audit phase	Timetable	Executive Board timetable	Deliverables
Planning: Risk assessment and setting of scopes.	June 2022	Executive Board	Audit Planning Report*
Interim audit testing Walkthrough of key systems and processes	June 2022		
Year end audit	July 22 - current 2023		
Audit Completion procedures	July 2023	Executive Board	Audit Results Report Audit opinions and completion certificates
Conclusion of reporting	July 2023	Executive Board	Annual Audit Letter

\* Audit Planning Report presented in January 2023 due to late running and conclusion of the 19/20 audit.



**08**

**Appendices**



## Appendix A

### Fees

Public Sector Audit Appointments Ltd (PSAA) has published the fee scale for the audit of the 2020/21 accounts of opted-in principal local government and police bodies. This is defined as the fee required by auditors to meet statutory responsibilities under the Local Audit and Accountability Act 2014 in accordance with the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office, the financial reporting requirements set out in the Code of Practice on Local Authority Accounting published by CIPFA/LASAAC, and the professional standards applicable to auditors' work.

	Planned fee 2020/21	Scale fee 2020/21	Final Fee 2019/20
	£	£	£
Total Fee - Code work	32,618	32,618	32,618
Scale fee Variation (additional procedures carried out over our scope of work)	TBC - note 1	TBC - note 1	52,528
<b>Total fees</b>	<b>TBC</b>	<b>TBC</b>	<b>85,146</b>

*All fees exclude VAT*

**Note 1:**

Whilst we will be unable to quantify the scale fee variation required until our work concludes, there are various areas of the 20/21 audit which we know will give rise to a scale fee variation, as follows:

- ▶ The results of our planning procedures has identified areas where audit work will be required over and above the level of the fee previously set which also correspond to the risks set out in our audit plan. The identified areas are:
  - ▶ PPE valuations - additional risk due to change in valuers and use of specialists;
  - ▶ Grant received in regards of Covid 19;
  - ▶ Additional fraud risks identified as set out earlier in the report;
  - ▶ Value for Money - The 2020 Code has changed the scope of the value for money assessment and work required; and
  - ▶ Change in auditing standards for going concern and estimates which involve additional audit procedures to be undertaken.
- Delays in the receipt of audit evidence

The agreed fee presented is based on the following assumptions:

- ▶ Officers meeting the agreed timetable of deliverables;
- ▶ Our accounts opinion and value for money conclusion being unqualified;
- ▶ Appropriate quality of documentation is provided by the Council; and
- ▶ The Council has an effective control environment.




If any of the above assumptions prove to be unfounded, we will seek a variation to the agreed fee. This will be discussed with the Council in advance.

Fees for the auditor's consideration of correspondence from the public and formal objections will be charged in addition to the scale fee.

## Appendix B





# Required communications with the Executive Board

We have detailed the communications that we must provide to the Executive Board.

			 Our Reporting to you
Required communications	 What is reported?	 When and where	
Terms of engagement	Confirmation by the Executive Board of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.	
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.	
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified.	Audit planning report	
Significant findings from the audit	<ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures</li> <li>▶ Significant difficulties, if any, encountered during the audit</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management</li> <li>▶ Written representations that we are seeking</li> <li>▶ Expected modifications to the audit report</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process</li> </ul>	Audit results report	
Auditors report	<ul style="list-style-type: none"> <li>▶ Any circumstances identified that affect the form and content of our auditor's report</li> </ul>	Audit results report	
Fee Reporting	<ul style="list-style-type: none"> <li>▶ Breakdown of fee information when the audit plan is agreed</li> <li>▶ Breakdown of fee information at the completion of the audit</li> <li>▶ Any non-audit work</li> </ul>	Audit results report	
Certification work	Summary of certification work undertaken	Certification Report	




## Appendix B

# Required communications with the Executive Board (continued)

		 Our Reporting to you
Required communications	 What is reported?	  When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The adequacy of related disclosures in the financial statements</li> </ul>	Audit results report
Misstatements	<ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation</li> <li>▶ The effect of uncorrected misstatements related to prior periods</li> <li>▶ A request that any uncorrected misstatement be corrected</li> <li>▶ Corrected misstatements that are significant</li> <li>▶ Material misstatements corrected by management</li> </ul>	Audit results report
Fraud	<ul style="list-style-type: none"> <li>▶ Enquiries of the Executive Board to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist</li> <li>▶ A discussion of any other matters related to fraud</li> </ul>	Audit results report
Related parties	<ul style="list-style-type: none"> <li>▶ Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</li> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	Audit results report

## Appendix B

# Required communications with the Executive Board (continued)

			 Our Reporting to you
Required communications	 What is reported?	 When and where	
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul>	Audit Planning Report and Audit Results Report	
External confirmations	<ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures</li> </ul>	Audit results report	
Consideration of laws and regulations	<ul style="list-style-type: none"> <li>▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off</li> <li>▶ Enquiry of the Executive Board into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Executive Board may be aware of</li> </ul>	Audit results report	
Internal controls	<ul style="list-style-type: none"> <li>▶ Significant deficiencies in internal controls identified during the audit</li> </ul>	Management letter/audit results report	
Representations	Written representations we are requesting from management and/or those charged with governance	Audit results report	
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	Audit results report	

## Additional audit information

### Other required procedures during the course of the audit

In addition to the key areas of audit focus outlined in section 2, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

#### Our responsibilities required by auditing standards

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting.
- ▶ Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Council to express an opinion on the consolidated financial statements. Reading other information contained in the financial statements, the Executive Board reporting appropriately addresses matters communicated by us to the Executive Board and reporting whether it is materially inconsistent with our understanding and the financial statements; and
- ▶ Maintaining auditor independence.



## Additional audit information (continued)

### Purpose and evaluation of materiality

For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.

Materiality determines:

- ▶ The locations at which we conduct audit procedures to support the opinion given on the financial statements; and
- ▶ The level of work performed on individual account balances and financial statement disclosures.

The amount we consider material at the end of the audit may differ from our initial determination. At this stage, however, it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

**North Warwickshire  
Borough Council  
Audit results report**

Year ended 31 March 2021

13 November 2023



Building a better  
working world



Private and Confidential

13 November 2023

Executive Board  
North Warwickshire Borough Council  
Council House  
South Street  
Atherstone CV9 1DE

Dear Executive Board Members

2020/21 Final Audit Results Report

We are pleased to attach our final audit results report. This report summarises our audit conclusion in relation to the audit of North Warwickshire Borough Council for 2020/21.

Our audit is substantially complete and we plan to issue an unqualified audit opinion on the financial statements in the form at section 3 of this report.

We have no matters to report on your arrangements to secure economy, efficiency and effectiveness in your use of resources. We plan to issue our Auditor's Annual Report containing our vfm commentary within three months of issuing our audit opinion.

This report is intended solely for the information and use of the Executive Board, other members of the Council and senior management. It is not intended to be and should not be used by anyone other than these specified parties.

We would like to thank your staff for their help during the engagement.

We welcome the opportunity to discuss the contents of this report with you at the Executive Board meeting on 27 November 2023.

Yours faithfully

Maria Grindley

Partner  
For and on behalf of Ernst & Young LLP

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**02** Areas of audit focus

**03** Audit report

**04** Audit differences

**05** Value for money



**06** Other reporting issues

**07** Assessment of control environment

**08** Data analytics

**09** Independence

**10** Appendices

Public Sector Audit Appointments Ltd (PSAA) issued the "Statement of responsibilities of auditors and audited bodies". It is available from the PSAA website (<https://www.psa.co.uk/audit-quality/statement-of-responsibilities/>). The Statement of responsibilities serves as the formal terms of engagement between appointed auditors and audited bodies. It summarises where the different responsibilities of auditors and audited bodies begin and end, and what is to be expected of the audited body in certain areas.

The "Terms of Appointment and further guidance (updated April 2018)" issued by the PSAA sets out additional requirements that auditors must comply with, over and above those set out in the National Audit Office Code of Audit Practice (the Code) and in legislation, and covers matters of practice and procedure which are of a recurring nature.

This report is made solely to the Executive Board and management of North Warwickshire Borough Council in accordance with the statement of responsibilities. Our work has been undertaken so that we might state to the Executive Board, and management of North Warwickshire Borough Council those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Executive Board and management of North Warwickshire Borough Council for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



# 01 Executive summary

# Executive summary

## Scope update

In our audit planning report we provided you with an overview of our audit scope and approach for the audit of the financial statements. We carried out our audit in accordance with this plan.

During the pandemic we identified an increased risk across our audits around the completeness, accuracy, and appropriateness of information produced by the entity due to the inability of the audit team to verify original documents or re-run reports on-site from the Council's systems. We undertook the following to address this risk:

- Used the screen sharing function of Microsoft Teams to evidence re-running of reports used to generate the IPE we audited; and
- Agreed IPE to scanned documents or other system screenshots.

## Status of the audit

Our audit is substantially complete and we set out below the final steps that need to be completed before issue of our audit report. We have performed the procedures outlined in our Audit planning report and once the final steps have been completed we will issue an unqualified opinion on the Authority's financial statements in the form which appears at Section 3. It should be noted that we cannot formally conclude the audit and issue an audit certificate until we have completed our VFM commentary and issued our Annual Auditors Report.

The NAO has allowed for the Auditor's Annual Report to be provided up to three months after signing the accounts and we intend issuing the Auditors Annual Report well within that timeframe.

The final tasks to be completed are:

- Receipt and review of the updated IAS19 report which takes account of the Pension Fund 2020/21 Triennial Review;
- Completion of final Manager and Partner review and sign off on file;
- Final review of the updated financial statements;
- Completion of our subsequent events enquiries (at the date of our opinion);
- Receipt of the signed Letter of Representation and the approved and signed financial statements (at the date of the opinion);
- Final Partner review of the above and sign off of our file (at the date of the opinion).

## Audit differences

We have agreed a number of minor disclosure amendments with management which have no impact on the financial results reported for the year.

We have also identified 3 uncorrected misstatements relating to the valuation of Property, Plant and Equipment and Investment Property as follows:

- Misstatement 1: Factual Overstatement of Investment property - £ 390k
- Misstatement 2: Projected Overstatement of PPE - £ 708k
- Misstatement 3: Projected Understatement of PPE - (£404k)

Management has chosen to not correct these. The rationale behind this decision should be included in the Letter of Representation signed and submitted by the s151 officer and also by the Chair of the Executive Board representing those charged with governance. Section 04 of this report sets out the audit differences in detail arising from our audit.

## Executive summary

### Control observations

We have adopted a fully substantive approach, so have not tested the operation of controls. We have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements and which is unknown to you. We have set out our observations at section 7 of the report.

### Auditor responsibilities under the new Code of Audit Practice 2020

Under the Code of Audit Practice 2020 we are still required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. The 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Council a commentary against specified reporting criteria (see below) on the arrangements the Council has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

- Financial sustainability - How the Council plans and manages its resources to ensure it can continue to deliver its services;
- Governance - How the Council ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness - How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

### Status of the audit - Value for Money

In the Audit Plan, we reported that we have not completed yet our value for money (VFM) risk assessment against the three reporting criteria we are required to consider under the NAO's 2020 Code. We have now completed our value for money procedures and based on our work, we have reported no exceptions in our audit report in relation to the value for money arrangements during the 2020/21 year.

We plan to issue the VFM commentary in our Auditor's Annual Report, the NAO has allowed for the Auditor's Annual Report to be provided up to three months after signing the accounts, we intend to issue our report well within this timeframe.

### Other reporting issues

We have reviewed the information presented in the Annual Governance Statement for consistency with our knowledge of the Council. We have no matters to report as a result of this work.

We have concluded on our WGA procedures and subject to review, there are no matters to report.

### Audit delays, working papers and responses to audit

The audit has been delayed for a number of reasons and there were issues with working papers and responses to audit due to Council staff capacity. We have set out more detail in Section 6.

We are pleased that we have managed to work through these issues with the Council, however they have resulted in significant additional audit work and we recommend that the Council ensures that it has sufficient resource in place to respond to future audits.

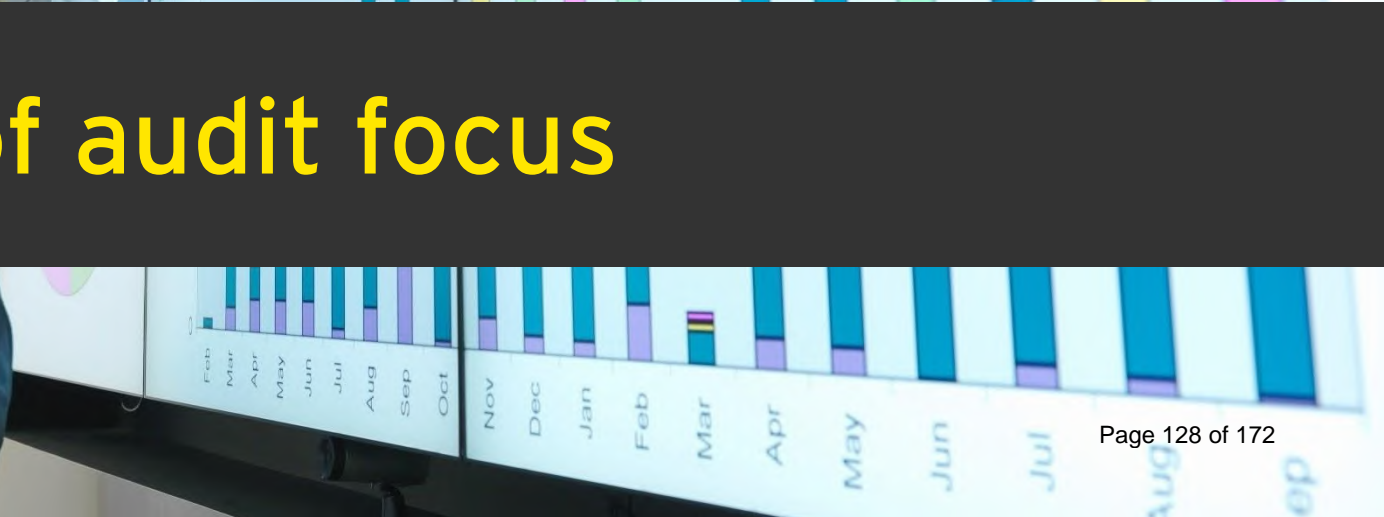
### Independence

Please refer to Section 9 for our update on Independence.



02

## Areas of audit focus







# Areas of audit focus

## Fraud risk

### Misstatements due to fraud and error

#### What is the risk?

The financial statements as a whole are not free of material misstatements whether caused by fraud or error.

As identified in ISA (UK and Ireland) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We identify and respond to this fraud risk on every audit engagement.

We did not identify any specific fraud risks in our planning. We continued to update our risk assessment throughout our audit. We have no additional specific fraud risks to report.

#### What judgements are we focused on?

We focused on testing key areas that are susceptible to management bias.

#### What did we do?

We performed the following procedures:

- ▶ Inquired of management about risks of fraud and the controls put in place to address those risks;
- ▶ Understood the oversight given by those charged with governance of management's processes over fraud; and
- ▶ Considered the effectiveness of management's controls designed to address the risk of fraud.

We also performed mandatory procedures regardless of specifically identified fraud risks:

- ▶ Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- ▶ Assessed accounting estimates for evidence of management bias; and,
- ▶ Evaluated the business rationale for significant unusual transactions.

#### What are our conclusions?

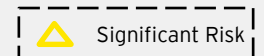
We have now concluded on our audit procedures over misstatements due to fraud and error and:

- We have not identified any material weaknesses in controls or evidence of material management override; and
- We have not identified any instances of inappropriate judgements being applied.

Our testing of journals found the items in our risk based sample to be appropriately supported and entered into the general ledger.

Our testing of judgements and estimates did not identify inappropriate judgements or bias in estimates.

We did not identify any transactions during our audit which appeared unusual or outside the Council's normal course of business.





## Areas of audit focus

# Fraud risk (continued)

### Risk of fraud in revenue and expenditure recognition

#### What is the risk?

Under ISA 240 there is a presumed risk that revenue may be misstated due to improper recognition of revenue. In the public sector, this requirement is modified by Practice Note 10, issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

Linking to our risk of misstatements due to fraud and error above, we have considered the capitalisation of revenue expenditure on property, plant and equipment as a specific area of risk given the extent of the Council's capital programme.

In addition there is a risk where transfers between the HRA and General Fund result in incorrect treatment of HRA revenue expenditure.

Therefore, for North Warwickshire Borough Council, we consider this risk to be present in:

- Additions to property, plant and equipment; and,
- Inappropriate transfers between the Housing Revenue Account (HRA) and the General Fund.

#### What judgements are we focused on?

We consider that the risk impacts on the following account balances:

- ▶ Improper capitalisation of revenue expenditure in order to reduce the impact on the general fund.

#### What did we do?

We performed the following procedures:

- ▶ Sample tested additions to Property, Plant and Equipment to ensure they have been correctly classified as capital and included at their correct values and to identify any revenue items that have been inappropriately capitalised
- ▶ Tested the transfer between the HRA and General Fund to ensure such transfers are appropriate

#### What are our conclusions?

We have now concluded on our audit procedures and:

- Our testing has not identified any additions which have been inappropriately capitalised;
- Our testing did not identify any inappropriate transfers between the HRA and General Fund.

There are no other matters to report





# Areas of audit focus

## Significant risk

### Valuation of Council Dwellings, Other land and buildings and Investment Property

#### What is the risk?

The valuation of Property, Plant and Equipment (specifically other land and buildings) and Investment Property represent significant balances in the Council's accounts.

Management is required to make material judgemental inputs and apply estimation techniques to calculate the year-end balances recorded in the balance sheet.

The valuation process is subject to a number of assumptions and judgements, which if inappropriate could result in a material impact on the financial statements.

The Council has also changed the expert used to value the assets for the year ended 31 March 2021 from an internal valuer to Howkins and Harrison and Bridge House, which adds further risk that the transition to a new valuer may result in key changes to assumptions used in the valuations giving rise to risk of material misstatement.

ISAs (UK) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying the estimated valuation.

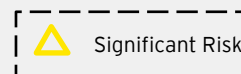
#### What judgements are we focused on?

Our work on valuations focused on assessing the reasonableness of the methodologies adopted by the Council's valuers in undertaking their valuations in 2020/21 and of the key assumptions input into these valuations. We have also considered those assets that were not valued in 2020/21 and the potential for material misstatement in the valuation of those assets.

#### What did we do?

We have performed the following procedures:

- ▶ Reviewed the valuations performed by the internal valuers;
- ▶ Instructed our EY Real Estate to review the valuation provided by the internal valuers;
- ▶ Tested that the accounting entries have been correctly processed in the financial statements;
- ▶ Reviewed the classification of assets and ensure the correct valuation methodology has been applied;
- ▶ Considered management's review of, and tested the risk of material misstatement in relation to, those assets not revalued in year; and
- ▶ Sample tested key asset information used by the valuer in performing their valuation.



#### What are our conclusions?

Based on our procedures, we have identified the following errors:

- Factual misstatement - £390k overstatement of investment properties;
- Projected misstatement 1 - £708k overstatement of Property, Plan and Equipment; and
- Projected misstatement 2 - (£404k) understatement of Property, Plant and Equipment

The net effect of the above two projected misstatements is £304k.

Management have indicated that the differences above are not material to the users of the financial statements and will not be making an adjustment for these given they are estimates. We have included this on our schedule of uncorrected misstatements. Further detail on this can be found within section 4 of this report.

We have assessed the impact on the overall audit and have concluded that this does not have a material impact on the audit opinion.



## Areas of audit focus

### Other risk

#### Accounting for Covid-19 grant income

##### What is the risk?

The Council received a number of grants in 2020/21 as a result of the pandemic and there is a risk that the accounting treatment of these grants will not appropriately reflect the underlying terms and conditions of the grant agreement.

Given the revenue recognition criteria of Agent vs Principal is challenging, we consider the risk to be relevant to those significant revenue streams other than taxation receipts and grants, where management is able to apply more judgement. Specifically, our risk is focused on:

- ▶ The recognition and treatment of additional grants received in year for Covid-19.

##### What judgements are we focused on?

We consider that the risk impacts on the following account :

- ▶ Inappropriate recognition of Covid-19 grant income by not appropriately applying the agent vs Principal principle;
- ▶ The Council received COVID- 19 funding amounting to £2.5m in 2020/21 (Principal). In addition in 2020-21 the government granted business rates relief to retail, hospitality and leisure services and compensated Councils for these reliefs with a Section 31 Grant of £19.5m (Agent).

##### What did we do?

We performed the following procedures:

- ▶ Reviewed and discussed with management the judgements applied in their income recognition for evidence of any bias;
- ▶ Performed analytical reviews over the data to identify whether there are any unusual movements or trends or monthly trends worth investigating;
- ▶ Performed monthly trend analysis using our data analytic tools to identify any unusual balances; and
- ▶ Sample tested the revenue and capital Covid-19 grants received by the Council to ensure the accounting treatment and recognition applied to grant income is appropriate.

##### What are our conclusions?

We have concluded our work in this area and we can conclude that:

- Our testing has not identified any inappropriate treatment and recognition of Covid-19 grant income;
- Our testing did not identify any unusual trends or movements that warranted further investigation;
- Our testing did not identify any bias in managements estimates.

There are no other matters to communicate.



## Areas of audit focus

### Other risk (continued)

#### Accounting for pension liability

##### What is the risk?

The Local Authority Accounting Code of Practice and IAS19 require the Council to make extensive disclosures within its financial statements regarding its membership of the Local Government Pension Scheme administered by Worcestershire County Council.

The Council's pension fund deficit is a material estimated balance and the Code requires that this liability be disclosed on the Council's balance sheet. At 31 March 2021 this totalled £43.759 million.

The information disclosed is based on the IAS 19 report issued to the Council by the actuary to the County Council. Accounting for this scheme involves significant estimation and judgement and therefore management engages an actuary to undertake the calculations on their behalf. ISAs (UK and Ireland) 500 and 540 require us to undertake procedures on the use of management experts and the assumptions underlying fair value estimates.

The Triennial Valuation has been reported and therefore the impact of this on the IAS19 estimate at 31 March 2021 forms additional information to be considered as part of our review on pension liability.

##### What judgements are we focused on?

We consider that the risk impacts on the following account balances:

- ▶ Incorrect estimation of liabilities of the fund;
- ▶ Incorrect estimation of the asset balances of the pension fund allocated to the Council; and
- ▶ Improper application of the pension estimate adjustments to the yearend financial statements.

##### What did we do?

We have performed the following procedures:

- ▶ Liaised with the auditors of Warwickshire County Council Pension Fund to obtain assurances over the information supplied to the actuary in relation to North Warwickshire Borough Council;
- ▶ Assessed the work of the Pension Fund actuary including the assumptions they have used by relying on the work of PwC (Consulting Actuaries commissioned by Public Sector Auditor Appointments for all Local Government sector auditors) and considered any relevant reviews by the EY actuarial team;
- ▶ Reviewed and tested the accounting entries and disclosures made within the Council's financial statements in relation to IAS19;
- ▶ Determined if decisions made by management are appropriate and if there is a material impact on the pension liabilities and disclosures;

##### What are our conclusions?

We are yet to conclude on our procedures in respect of Pension. This is highlighted again in Appendix B of this report, however please see below summary:

- Due to latest triennial valuation, we are required to undertake additional procedures over the impact of this valuation over the IAS 19 estimate as at 31 March 2021. As at the date of this report, we are yet to perform our analysis to conclude our work on pensions.

We will only be able to conclude once the above procedures have been performed.



## Areas of audit focus

### Other risk (continued)

#### Going concern

#### What is the risk?

The auditing standard ISA570 has been revised in response to enforcement cases and well-publicised corporate failures where the auditor's report failed to highlight concerns about the prospects of entities which collapsed shortly after. The revised standard increases the work we are required to perform when assessing whether the Council is a going concern. It means UK auditors will follow significantly stronger requirements than those required by current international standards; and we have therefore judged it appropriate to bring this to the attention of the Executive Board.

The CIPFA Guidance Notes for Practitioners 2020/21 accounts states 'The concept of a going concern assumes that an authority's functions and services will continue in operational existence for the foreseeable future. The provisions in the Code in respect of going concern reporting requirements reflect the economic and statutory environment in which local authorities operate. These provisions confirm that, as authorities cannot be created or dissolved without statutory prescription, they must prepare their financial statements on a going concern basis of accounting.'

'If an authority were in financial difficulty, the prospects are thus that alternative arrangements might be made by central government either for the continuation of the services it provides or for assistance with the recovery of a deficit over more than one financial year. As a result of this, it would not therefore be appropriate for local authority financial statements to be provided on anything other than a going concern basis.'

#### What did we do?

We have performed the following procedures:

- ▶ Challenged management's identification of events or conditions impacting going concern, tested management's resulting assessment of going concern and evaluated supporting evidence obtained which includes consideration of the risk of management bias;
- ▶ Challenge management's assessment of going concern, thoroughly tested the adequacy of the supporting evidence obtained and evaluated the risk of management bias, based on our knowledge of the Authority obtained through our audit;
- ▶ Ensured that management has complied with any updated reporting requirements;
- ▶ Considered all of the evidence obtained, whether corroborative or contradictory, in order to draw our conclusions on going concern; and
- ▶ Made necessary considerations regarding the appropriateness of the financial statement disclosures around going concern.

#### What are our conclusions?

We agree with management's assessment that the Council remains a going concern, and the disclosures appropriately present that assessment and the risks and assumptions management have considered.

We are also satisfied with the disclosures included in the financial statements in relation to the basis of preparation of the accounts.

The Council's provided cash flow projections to the end of November 2024, demonstrate that the Council forecasts continued liquidity beyond the period of our assessment.



## Areas of audit focus

### Other risk (continued)

#### Compliance with Accounting Estimates and Related Disclosures ISA540

##### What is the risk?

ISA 540 (Revised) - Auditing Accounting Estimates and Related Disclosures applies to audits of all accounting estimates in financial statements for periods beginning on or after December 15, 2019.

This revised ISA responds to changes in financial reporting standards and a more complex business environment which together have increased the importance of accounting estimates to the users of financial statements and introduced new challenges for preparers and auditors.

The revised ISA requires auditors to consider inherent risks associated with the production of accounting estimates. These could relate, for example, to the complexity of the method applied, subjectivity in the choice of data or assumptions or a high degree of estimation uncertainty. As part of this, auditors consider risk on a spectrum (from low to high inherent risk) rather than a simplified classification of whether there is a significant risk or not. At the same time, we expect the number of significant risks we report in respect of accounting estimates to increase as a result of the revised guidance in this area.

The changes to the standard may affect the nature and extent of information that we may request and will likely increase the level of audit work required, particularly in cases where an accounting estimate and related disclosures are higher on the spectrum of inherent risk.

##### What did we do?

We have performed the following procedures:

- ▶ Placed more emphasis on obtaining an understanding of the nature and extent of managements estimation processes and key aspects of related policies and procedures;
- ▶ Reviewed whether controls over these processes have been adequately designed and implemented in a greater number of cases;
- ▶ Provided increased challenge of aspects of how you derive managements accounting estimates. For example considering both supportive and contradictory evidence;
- ▶ Made more focused requests for evidence and carried out more targeted procedures relating to components of accounting estimates, including regarding the methods or models used, assumptions and data chosen and how disclosures (for instance on the level of uncertainty in an estimate) have been made;
- ▶ Asked for new or changed management representations compared to prior years;
- ▶ Utilised management specialists as appropriate in order to form our own estimate to determine whether management's estimates are reasonable; and
- ▶ Reperformed calculations to assess appropriateness and tested amounts to subsequent third party support when received, e.g. post year-end invoices for accruals testing.

##### What are our conclusions?

Pending the outstanding work on pensions (as highlighted further in Appendix B of this report), we have now concluded our work on the following estimates: PPE, Investment property, and Provisions. Based on the procedures we did not identify any issues in the area of Provisions however we did identify the following issues on PPE and Investment property:

- Factual misstatement - £390k overstatement of investment properties
- Projected misstatement 1 - £708k overstatement of Property, Plan and Equipment; and
- Projected misstatement 2 - (£404k) understatement of Property, Plant and Equipment

Management have indicated that the differences above are not material to the users of the financial statements and will not be making an adjustment for these given they are estimates. We have included this on our schedule of uncorrected misstatements. Further detail on this can be found within section 4 of this report.

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## 03 Audit report



# Draft audit report

## Our proposed opinion on the financial statements

### DRAFT INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH WARWICKSHIRE BOROUGH COUNCIL

#### Draft Opinion

We have audited the financial statements of North Warwickshire Borough Council ('the Council') for the year ended 31 March 2021 under the Local Audit and Accountability Act 2014. The financial statements comprise the:

- Movement in Reserves Statement;
- Comprehensive Income and Expenditure Statement;
- Balance Sheet;
- Cash Flow Statement;
- the related notes 1 to 43;
- Housing Revenue Account Income and Expenditure Statement, the Movement on the Housing Revenue Account Statement, and the related notes 1 to 15;
- Collection Fund and the related notes 1 and 2.

The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

In our opinion the financial statements:

- give a true and fair view of the financial position of North Warwickshire Borough Council as at 31 March 2021 and of its expenditure and income for the year then ended; and
- have been prepared properly in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the Comptroller and Auditor General's AGN01, and we have fulfilled our other ethical responsibilities in accordance with these requirements.



# Audit report

## Draft audit report (continued)

### Our proposed opinion on the financial statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Corporate Director - Resource's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue as a going concern for a period of 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Corporate Director - Resource with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the Council's 's ability to continue as a going concern.

#### Other information

The other information comprises the information included in the narrative report set out on pages 2 to 11, other than the financial statements and our auditor's report thereon. The Corporate Director - Resources is responsible for the other information contained within the narrative report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.



# Audit report

## Draft audit report (continued)

### Our proposed opinion on the financial statements

#### Matters on which we report by exception

We report to you if:

- in our opinion the annual governance statement is misleading or inconsistent with other information forthcoming from the audit or our knowledge of the Council
- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014
- we make written recommendations to the audited body under Section 24 of the Local Audit and Accountability Act 2014
- we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014
- we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014
- we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014
- we are not satisfied that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.

We have nothing to report in these respects.

#### Responsibility of the Corporate Director - Resources

As explained more fully in the Statement of the Corporate Director - Resources Responsibilities set out on page 11, the Corporate Director - Resources is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022), and for being satisfied that they give a true and fair view and for such internal control as the Corporate Director - Resources determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Corporate Director - Resources is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intends to cease operations, or has no realistic alternative but to do so.

The authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.



# Audit report

## Draft audit report (continued)

### Our proposed opinion on the financial statements

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Council and determined that the most significant are:

- Local Government Act 1972,
- Local Government Finance Act 1988 (as amended by the Local Government Finance Act 1992),
- Local Government Act 2003,
- The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 as amended in 2018, 2020 and 2021,
- Business Rate Supplements Act 2009,
- The Local Government Finance Act 2012,
- The Local Audit and Accountability Act 2014, and
- The Accounts and Audit Regulations 2015.

In addition, the Council has to comply with laws and regulations in the areas of anti-bribery and corruption, data protection, employment Legislation, tax Legislation, general power of competence, procurement and health & safety.



# Audit report

## Draft audit report (continued)

### Our proposed opinion on the financial statements

We understood how North Warwickshire Borough Council is complying with those frameworks by understanding the incentive, opportunities and motives for non-compliance, including inquiring of management, head of internal audit and those charged with governance and obtaining and reading documentation relating to the procedures in place to identify, evaluate and comply with laws and regulations, and whether they are aware of instances of non-compliance. We corroborated this through our reading of the Council's committee minutes, through enquiry of employees to confirm Council policies, and through the inspection of employee handbooks and other information. Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures had a focus on compliance with the accounting framework through obtaining sufficient audit evidence in line with the level of risk identified and with relevant legislation.

We assessed the susceptibility of the Council's financial statements to material misstatement, including how fraud might occur by understanding the potential incentives and pressures for management to manipulate the financial statements, and performed procedures to understand the areas in which this would most likely arise. Based on our risk assessment procedures, we identified manipulation of reported financial performance (through improper recognition of revenue), inappropriate capitalisation of revenue expenditure and management override of controls to be our fraud risks.

To address our fraud risk around the manipulation of reported financial performance through improper recognition of revenue, we obtained the Council's manual year end income accruals, challenging assumptions and corroborating the income to appropriate evidence.

To address our fraud risk of inappropriate capitalisation of revenue expenditure we tested the Council's capitalised expenditure to ensure the capitalisation criteria were properly met and the expenditure was genuine.

To address our fraud risk of management override of controls, we tested specific journal entries identified by applying risk criteria to the entire population of journals. For each journal selected, we tested specific transactions back to source documentation to confirm that the journals were authorised and accounted for appropriately.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Scope of the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We have undertaken our review in accordance with the Code of Audit Practice 2020, having regard to the guidance on the specified reporting criteria issued by the Comptroller and Auditor General in April 2021, as to whether the North Warwickshire Borough Council had proper arrangements for financial sustainability, governance and improving economy, efficiency and effectiveness. The Comptroller and Auditor General determined these criteria as those necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the North Warwickshire Borough Council put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2021.



# Audit report

## Draft audit report (continued)

### Our proposed opinion on the financial statements

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to form a view on whether, in all significant respects, the North Warwickshire Borough Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to satisfy ourselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

### Certificate

We cannot formally conclude the audit and issue an audit certificate until we have issued our Auditor's Annual Report for the year ended 31 March 2021. We have completed our work on the value for money arrangements and will report the outcome of our work in our commentary on those arrangements within the Auditor's Annual Report.

Until we have completed these procedures, we are unable to certify that we have completed the audit of the accounts in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice issued by the National Audit Office.

### Use of our report

This report is made solely to the members of North Warwickshire Borough Council, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and for no other purpose, as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council and the Council members as a body, for our audit work, for this report, or for the opinions we have formed.

Maria Grindley  
Ernst & Young LLP  
Reading  
Date: TBC



# 04 Audit differences



# Audit differences

In the normal course of any audit, we identify misstatements between amounts we believe should be recorded in the financial statements and the disclosures and amounts actually recorded. These differences are classified as “known” or “judgemental”. Known differences represent items that can be accurately quantified and relate to a definite set of facts or circumstances. Judgemental differences generally involve estimation and relate to facts or circumstances that are uncertain or open to interpretation.

## Summary of adjusted differences

We did not identify any misstatements above our threshold of £50,000 and therefore aside from the smaller disclosure amendments that have been corrected there are no other corrected misstatements to report.

## Disclosure amendments

We identified a few disclosure differences during the course of our audit procedures which were agreed by management to be corrected in the final statement of accounts

## Summary of unadjusted differences

In addition, we highlight the following misstatements to the financial statements which were not corrected by management. We request that the uncorrected misstatements in the table on the next page be corrected or a rationale as to why they are not corrected be considered and approved by the Executive Board and provided within the Letter of Representation.

The differences below relate to the difference in opinion in the formation of the point estimate relating to the valuation of a sample of Property, Plant and Equipment and Investment property between management’s valuer and the EY real estate specialist team. The differences arise due to the following differences in assumptions:

- Misstatement 1: Overstatement of Investment property - Management’s specialist valued this property on basis of future planning to be expected. However there was a change of plans in the future purpose of this property and as a result, the property was over valued.
- Misstatement 2: Overstatement of PPE - Management’s specialist valued this property using an obsolescence rate much lower than what our EY specialist team found reasonable. Given that this had been identified on other properties within the population, we have projected this misstatement and can be seen on the following page.
- Misstatement 3: Understatement of PPE - Management’s specialist valued this property with the belief that no professional fees and rates be included within the calculation whereas the EY specialist team found that on average £330 - £413 per sqm should have been accounted for. Given that this had been identified on other properties within the population, we have projected this misstatement over the population and this can be seen on the following page.





# Audit differences

## Communication schedule for uncorrected misstatements

Entity: North Warwickshire Borough Council

Period Ended: 31-Mar-2021

Currency: GBP

Uncorrected misstatements		Analysis of misstatements Debit/(Credit)								Income statement effect of the prior period		
No.	W/P ref.	Account (Note 1)	Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Equity components	Effect on the current period OCI	Income statement effect of the current period		Prior period Debit/(Credit)	Non taxable
		(misstatements are recorded as journal entries with a description )	Debit/(Credit) (Note 2)	Debit/(Credit) (Note 2)	Debit/(Credit) (Note 2)	Debit/(Credit) (Note 2)	Debit/(Credit)	Debit/(Credit)	Debit/(Credit)	Non taxable		
<b>Factual misstatements:</b>												
1		Overstatement of Investment Property - Difference in valuer between Internal Specialist and Management's specialist										
	Cr	Investment Property		(390,000)								
	Dr	Usable reserves							390,000			
		21 NWBC EY Review of EYRE Memo										
<b>Projected misstatements:</b>												
2		Overstatement of Other Property, Plant and Equipment - Difference in valuer between Internal Specialist and Management's specialist										
	Cr	Other Property, Plant and Equipment		(707,847)								
	Dr	Revaluation Reserve					707,847					
		21 NWBC EY Review of EYRE Memo										
3		Understatement of Other Property, Plant and Equipment - Difference in valuer between Internal Specialist and Management's specialist										
	Dr	Other Property, Plant and Equipment		404,163								
	Cr	Revaluation Reserve					(404,163)					
		21 NWBC EY Review of EYRE Memo										
<b>Total of uncorrected misstatements before income tax</b>			0	(693,684)	0	0	303,684	0	390,000		0	
<b>Total of uncorrected misstatements</b>			0	(693,684)	0	0	303,684	0	390,000		0	
<b>Financial statement amounts</b>			36,546,000	197,693,000	(19,081,000)	(81,323,000)	(133,855,000)		(3,109,000)		0	
<b>Effect of uncorrected misstatements on F/S amounts</b>			0.0%	-0.4%	0.0%	0.0%	-0.2%		-12.5%		0.0%	
<b>Memo: Total of non-taxable items (marked 'X' above)</b>									0		0	
<b>Uncorrected misstatements before income tax</b>								-12.5%	390,000		0	
<b>Less: Tax effect of misstatements at current year marginal rate</b>								0%	0		0	
<b>Uncorrected misstatements in income tax</b>									0		0	
<b>Cumulative effect of uncorrected misstatements after tax but before turnaround</b>								-12.5%	390,000		0	
<b>Turnaround effect of prior period uncorrected misstatements</b>												
<b>All factual and projected misstatements:</b>									0		0	
<b>Judgmental misstatements (Note 3):</b>									0		0	
<b>Cumulative effect of uncorrected misstatements, after turnaround effect</b>								-12.5%	390,000			
<b>Current year income before tax</b>									(3,109,000)			
<b>Current year income after tax</b>									(3,109,000)			



05

## Value for money



# Value for money

## The Council's responsibilities for value for money (VFM)

The Council is required to maintain an effective system of internal control that supports the achievement of its policies, aims and objectives while safeguarding and securing value for money from the public funds and other resources at its disposal.

As part of the material published with its financial statements, the Council is required to bring together commentary on its governance framework and how this has operated during the period in a governance statement. In preparing its governance statement, the Council tailors the content to reflect its own individual circumstances, consistent with the requirements set out in the Cipfa code of practice on local authority accounting. This includes a requirement to provide commentary on its arrangements for securing value for money from their use of resources.

## Auditor responsibilities under the new Code

Under the 2020 Code we are still required to consider whether the Council has put in place 'proper arrangements' to secure economy, efficiency and effectiveness on its use of resources. However, there is no longer overall evaluation criterion which we need to conclude on. Instead the 2020 Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the Council a commentary against specified reporting criteria (see below) on the arrangements the Council has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

The specified reporting criteria are:

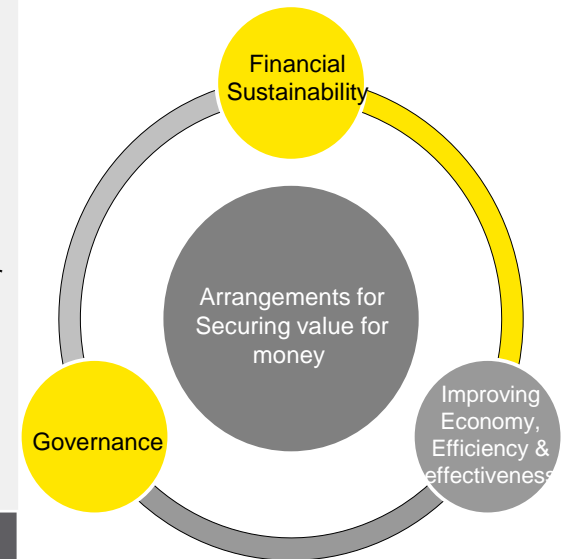
- **Financial sustainability:** How the Council plans and manages its resources to ensure it can continue to deliver its services;
- **Governance:** How the Council ensures that it makes informed decisions and properly manages its risks; and
- **Improving economy, efficiency and effectiveness:** How the Council uses information about its costs and performance to improve the way it manages and delivers its services.

## Status of our VFM work

We have completed our planned VFM procedures and have no matters to report by exception in the auditor's report (see Section 3) and have not identified any matters to report by exception.

We did not identify any risks of significant weaknesses in arrangements as part of our planning or any weaknesses in arrangements as a result of our audit procedures.

We plan to issue the VFM commentary within the Auditor's Annual Report. The NAO has allowed for the Auditor's Annual Report to be provided up to three months after signing the accounts and we intend issuing the Auditors Annual Report well within that time frame.





## 06 Other reporting issues

# Other reporting issues

### Consistency of other information published with the financial statements, including the Annual Governance Statement

We must give an opinion on the consistency of the financial and non-financial information in the Statement of Accounts 2020/21 with the audited financial statements.

We must also review the Annual Governance Statement for completeness of disclosures, consistency with other information from our work, and whether it complies with relevant guidance.

Financial information in the Statement of Accounts 2020/21 and published with the financial statements was consistent with the audited financial statements.

We have reviewed the Annual Governance Statement and can confirm it is consistent with other information from our audit of the financial statements and we have no other matters to report.

### Whole of Government Accounts

Alongside our work on the financial statements, we also review and report to the National Audit Office on your Whole of Government Accounts return. The extent of our review, and the nature of our report, is specified by the National Audit Office.

We have concluded the work in this area and have no matters to report to you.

### Other powers and duties

We have a duty under the Local Audit and Accountability Act 2014 to consider whether to report on any matter that comes to our attention in the course of the audit, either for the Authority to consider it or to bring it to the attention of the public (i.e. "a report in the public interest"). We did not identify any issues which required us to issue a report in the public interest.

We also have a duty to make written recommendations to the Authority, copied to the Secretary of State, and take action in accordance with our responsibilities under the Local Audit and Accountability Act 2014. To date, we have not identified any matters requiring a written recommendation.

# Other reporting issues (continued)

### Other matters

As required by ISA (UK&I) 260 and other ISAs specifying communication requirements, we must tell you significant findings from the audit and other matters if they are significant to your oversight of the Council's financial reporting process. They include the following:

- Significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;
- Any significant difficulties encountered during the audit;
- Any significant matters arising from the audit that were discussed with management;
- Written representations we have requested;
- Expected modifications to the audit report;
- Any other matters significant to overseeing the financial reporting process;
- Findings and issues around the opening balance on initial audits (if applicable);
- Related parties;
- External confirmations;
- Going concern; and
- Consideration of laws and regulations;

There are no matters to report to you in respect of the above areas other than as included in the body of the report.

### Audit delays, working papers and responses to audit

The 2020/21 financial statements audit was significantly delayed due to a number of factors:

- The knock on effect of significant delays in the previous year's financial statements due to issues with accessing supporting information in some key areas, primarily PPE and IP valuation work. The 2019/20 audit report was issued on 15 March 2022;
- Following the completion of the 2019/20 financial statements audit, we agreed a delivery plan with the Council for the commencement of the 2020/21 financial statements audit, taking into account Council staff availability, this plan was not achieved due to other pressures on Council staff including delayed preparation of the 20/21 set of accounts and final data listings;
- There were a number of areas where the information provided was not what was needed, in order to test items within the financial statements we need to be able to see the original source documentation, in a number of cases this was not initially provided, instead we received Council produced spreadsheets which did not provide the assurance needed;
- The documentation supporting the statements did not always tally to the item of account which resulted in a number of further queries to get to a position where the audit trail could be followed;
- There were delays in the receipt of requested documentation compared to the expected and agreed turnaround time which resulted in delays to the audit;
- The s151 officer left the Council during this time and the Council needed time to appoint to this role, it should be noted that there were interim arrangements in place which did help to move the audit along as they put in additional resource on the Council's team to respond to long outstanding audit queries.

We are pleased that we have managed to work through these issues with the Council, however they have resulted in significant additional audit work and also delays, we recommend that the Council ensures that it has sufficient resource in place to respond to future audits.



07

## Assessment of control environment



# Assessment of control environment

## Financial controls

It is the responsibility of the Council to develop and implement systems of internal financial control and to put in place proper arrangements to monitor their adequacy and effectiveness in practice. Our responsibility as your auditor is to consider whether the Council has put adequate arrangements in place to satisfy itself that the systems of internal financial control are both adequate and effective in practice.

As part of our audit of the financial statements, we obtained an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. As we have adopted a fully substantive approach, we have therefore not tested the operation of controls. Although our audit was not designed to express an opinion on the effectiveness of internal control we are required to communicate to you significant deficiencies in internal control.

We have not identified any significant deficiencies in the design or operation of an internal control that might result in a material misstatement in your financial statements of which you are not aware.





# 08 Data Analytics

## Data analytics

### Analytics Driven Audit

#### What is the risk?

We used our data analysers to enable us to capture entire populations of your financial data. These analysers:

- Help identify specific exceptions and anomalies which can then be the focus of our substantive audit tests; and
- Give greater likelihood of identifying errors than traditional, random sampling techniques.

In 2020/21, our use of these analysers in the Council's audit included testing journal entries and employee expenses, to identify and focus our testing on those entries we deem to have the highest inherent risk to the audit.

We capture the data through our formal data requests and the data transfer takes place on a secured EY website. These are in line with our EY data protection policies which are designed to protect the confidentiality, integrity and availability of business and personal information.

#### Journal Entry Analysis

We obtain downloads of all financial ledger transactions posted in the year. We perform completeness analysis over the data, reconciling the sum of transactions to the movement in the trial balances and financial statements to ensure we have captured all data. Our analysers then review and sort transactions, allowing us to more effectively identify and test journals that we consider to be higher risk, as identified in our audit planning report.

#### Payroll Analysis using General Ledger Data

We also use our analysers in our payroll testing. We obtain all payroll transactions posted in the year from the general ledger data and perform completeness analysis over the data, including reconciling the total amount to the General Ledger Trial Balance. We then analyse the data against a number of specifically designed procedures. These include analysis of payroll costs by month to identify any variances from established expectations, as well as more detailed transactional interrogation.



09

# Independence

## Relationships, services and related threats and safeguards

---

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Council, and its members and senior management and its affiliates, including all services provided by us and our network to the Council, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 01 April 2020 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

### Services provided by Ernst & Young

The next page includes a summary of the fees that you have paid to us in the year ended 31 March 2021 in line with the disclosures set out in FRC Ethical Standard and in statute. We confirm that none of the services listed in the audit fee table have been provided on a contingent fee basis.

As at the date of this report, we can confirm that we have been contracted by North Warwickshire Borough Council to perform agreed upon procedures engagements on the Council's Pooling of Housing Capital Receipts return for the year 2019/20 with a proposal to complete this work for each year to 2022/23.

We have adopted the necessary safeguards in our completion of this work and complied with Auditor Guidance Note 1 issued by the NAO in May 2020.

## Confirmation and analysis of Audit fees cont.

	Planned fee 2020/21 (£)	Final Fee 2019/20 (£)
	Note 2	Note 1
Total Fee - Code work	32,618	32,618
Scale fee variation	TBC	52,528
<b>Total Fee - Audit work</b>	<b>TBC</b>	<b>85,146</b>
Pooling of Housing Capital Receipts engagement	9,500	9,500
<b>Total fees</b>	<b>TBC</b>	<b>94,146</b>

\*All fees exclude VAT

**Note 1 - For 2019/20, the additional fees were determined by the PSAA Ltd.**

**Note 2 - The proposed additional fees for 2020/21 comprise:**

- Fees to address the changes in work required to meet changes professional and regulatory requirements and the scope associated with risk profile of the Council since the scale fee was originally set by the PSAA.
- Additional procedures to consider the estimation risk in the valuation of Pension Fund assets disclosed in the Council financial statement.
- Additional fees due to delays in provision of audit evidence in the format needed to support an efficient audit process.
- Additional procedures to audit property, plant and equipment valuations including the engagement of EY Real Estate experts to assess the impact of land and building valuations.
- Additional procedures to consider the Council's going concern assessment.
- Additional procedures relating to assessing the recognition of Covid 19 grants accounting.
- Additional procedures to consider the Council's arrangements for securing Value for Money

We will discuss the additional fees for the 2020/21 audit with management and will provide an update once this process has been finalised. The fees will also be subject to approval and determination by the PSAA.

We confirm that none of the services listed in the above have been provided on a contingent fee basis. As at the date of this report we have been engaged by the Council to perform an agreed upon procedures engagement over the Council's Pooling of Housing Capital Receipts return for the 19/20 year. Based on discussions, this engagement will likely to continue until the 22/23 engagement is completed.

## Other communications

### EY Transparency Report 2022

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year October 2022:

[EY UK 2022 Transparency Report | EY UK](#)







# 10 Appendices

## Appendix A

# Required communications with the Executive Board

There are certain communications that we must provide to the those charged with governance of UK entities. We have detailed these here together with a reference of when and where they were covered:

 Our Reporting to you		
Required communications	 What is reported?	  When and where
Terms of engagement	Confirmation by the Executive Board of acceptance of terms of engagement as written in the engagement letter signed by both parties.	The statement of responsibilities serves as the formal terms of engagement between the PSAA's appointed auditors and audited bodies.
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	Audit planning report
Planning and audit approach	Communication of the planned scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Audit planning report
Significant findings from the audit	<ul style="list-style-type: none"> <li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures</li> <li>▶ Significant difficulties, if any, encountered during the audit</li> <li>▶ Significant matters, if any, arising from the audit that were discussed with management</li> <li>▶ Written representations that we are seeking</li> <li>▶ Expected modifications to the audit report</li> <li>▶ Other matters if any, significant to the oversight of the financial reporting process</li> </ul>	Audit results report



# Appendix A

		Our Reporting to you
Required communications	What is reported?	When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty related to going concern</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The appropriateness of related disclosures in the financial statements</li> </ul>	Audit results report
Misstatements	<ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation</li> <li>▶ The effect of uncorrected misstatements related to prior periods</li> <li>▶ A request that any uncorrected misstatement be corrected</li> <li>▶ Material misstatements corrected by management</li> </ul>	Audit results report
Subsequent events	<ul style="list-style-type: none"> <li>▶ Enquiry of the Executive Board where appropriate regarding whether any subsequent events have occurred that might affect the financial statements.</li> </ul>	Audit results report
Fraud	<ul style="list-style-type: none"> <li>▶ Enquiries of the Executive Board to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist</li> <li>▶ Unless all of those charged with governance are involved in managing the entity, any identified or suspected fraud involving:               <ol style="list-style-type: none"> <li>a. Management;</li> <li>b. Employees who have significant roles in internal control; or</li> <li>c. Others where the fraud results in a material misstatement in the financial statements.</li> </ol> </li> <li>▶ The nature, timing and extent of audit procedures necessary to complete the audit when fraud involving management is suspected</li> <li>▶ Any other matters related to fraud, relevant to Executive Board responsibility.</li> </ul>	Audit results report

# Appendix A

		Our Reporting to you
Required communications	What is reported?	When and where
Related parties	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	Audit results report
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul> <p>Communications whenever significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place.</p>	<p>Audit planning report</p> <p>Audit results report</p>




# Appendix A

		Our Reporting to you
Required communications	What is reported?	When and where
External confirmations	<ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures.</li> </ul>	Audit results report
Consideration of laws and regulations	<ul style="list-style-type: none"> <li>▶ Subject to compliance with applicable regulations, matters involving identified or suspected non-compliance with laws and regulations, other than those which are clearly inconsequential and the implications thereof. Instances of suspected non-compliance may also include those that are brought to our attention that are expected to occur imminently or for which there is reason to believe that they may occur</li> <li>▶ Enquiry of the Executive Board into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Executive Board may be aware of</li> </ul>	Audit results report
Significant deficiencies in internal controls identified during the audit	<ul style="list-style-type: none"> <li>▶ Significant deficiencies in internal controls identified during the audit.</li> </ul>	Audit results report
Written representations we are requesting from management and/or those charged with governance	<ul style="list-style-type: none"> <li>▶ Written representations we are requesting from management and/or those charged with governance</li> </ul>	Audit results report
Material inconsistencies or misstatements of fact identified in other information which management has refused to revise	<ul style="list-style-type: none"> <li>▶ Material inconsistencies or misstatements of fact identified in other information which management has refused to revise</li> </ul>	Audit results report
Auditors report	<ul style="list-style-type: none"> <li>▶ Key audit matters that we will include in our auditor's report</li> <li>▶ Any circumstances identified that affect the form and content of our auditor's report</li> </ul>	Audit results report

## Appendix B

# Outstanding matters

The following items relating to the completion of our audit procedures are outstanding at the date of the release of this report:

Item 	Actions to resolve 	Responsibility 
Completion of audit procedures over IAS 19 - assessment of Triennial valuation over the IAS 19 Estimate	EY to complete assessment	EY and management
Management representation letter	Receipt of signed management representation letter	Management and Executive Board
Subsequent events review	Completion of subsequent events procedures to the date of signing the audit report	EY and Management

The following items relate to areas which are yet to be reviewed by EY and may be subject to further queries or variances

Area	Area
IAS 19 Pension Procedures	WGA procedures

# Management representation letter

## Management Rep Letter

(To be prepared on the entity's letterhead)

(Date)

Maria Grindley

Ernst & Young

R+ Building

2 Blagrove Street

Reading RG1 1AZ

This letter of representations is provided in connection with your audit of the financial statements of North Warwickshire Borough Council ("the Council") for the year ended 31 March 2021. We recognise that obtaining representations from us concerning the information contained in this letter is a significant procedure in enabling you to form an opinion as to whether the financial statements give a true and fair view of the Council financial position of North Warwickshire Borough Council as of 31 March 2021 and of its income and expenditure for the year then ended in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)).

We understand that the purpose of your audit of our financial statements is to express an opinion thereon and that your audit was conducted in accordance with International Standards on Auditing (UK), which involves an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, and is not designed to identify - nor necessarily be expected to disclose - all fraud, shortages, errors and other irregularities, should any exist.

Accordingly, we make the following representations, which are true to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

### A. Financial Statements and Financial Records

1. We have fulfilled our responsibilities, under the relevant statutory authorities, for the preparation of the financial statements in accordance with the Accounts and Audit Regulations 2015 and CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)).
2. We acknowledge, as members of management of the Council, our responsibility for the fair presentation of the financial statements. We believe the financial statements referred to above give a true and fair view of the financial position, financial performance (or results of operations) and cash flows of the Council in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)), and are free of material misstatements, including omissions. We have approved the financial statements.
3. The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the financial statements.

## Management representation letter (continued)

### Management Rep Letter

4. As members of management of the Council, we believe that the Council has a system of internal controls adequate to enable the preparation of accurate financial statements in accordance with the CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)), that are free from material misstatement, whether due to fraud or error. We have disclosed to you any significant changes in our processes, controls, policies and procedures that we have made to address the effects of the COVID-19 pandemic on our system of internal controls and the effects of the conflict and related sanctions in Ukraine, Russia and/or Belarus on our system of internal controls.
5. We believe that the effects of any unadjusted audit differences, summarised in the accompanying schedule, accumulated by you during the current audit and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We have not corrected these differences identified by and brought to the attention from the auditor because specify reasons for not correcting misstatement.
6. We confirm the Council does not have securities (debt or equity) listed on a recognized exchange.

### B. Non-compliance with law and regulations, including fraud

1. We acknowledge that we are responsible to determine that the Council's activities are conducted in accordance with laws and regulations and that we are responsible to identify and address any non-compliance with applicable laws and regulations, including fraud.
2. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any identified or suspected non-compliance with laws or regulations, including fraud that may have affected the Council (regardless of the source or form and including without limitation, any allegations by "whistleblowers"), including non-compliance matters:
  - involving financial improprieties;
  - related to laws and regulations that have a direct effect on the determination of material amounts and disclosures in the Council's financial statements;
  - related to laws and regulations that have an indirect effect on amounts and disclosures in the financial statements, but compliance with which may be fundamental to the operations of the Council's activities, its ability to continue to operate, or to avoid material penalties;
  - involving management, or employees who have significant roles in internal controls, or others; or
  - in relation to any allegations of fraud, suspected fraud or other non-compliance with laws and regulations communicated by employees, former employees, analysts, regulators or others.

## Management representation letter (continued)

### Management Rep Letter

#### C. Information Provided and Completeness of Information and Transactions

1. We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. All material transactions have been recorded in the accounting records and all material transactions, events and conditions are reflected in the financial statements, including those related to the COVID-19 pandemic and including those related to the conflict and related sanctions in Ukraine, Russia and/or Belarus.
3. We have made available to you all minutes of the meetings of the Council and committees (or summaries of actions of recent meetings for which minutes have not yet been prepared) held through the period to the most recent meeting on the following date:
  - Full Council - 27 September 2023
  - Executive Board - 18 September 2023
  - Resources Board - 05 September 2023
4. We confirm the completeness of information provided regarding the identification of related parties. We have disclosed to you the identity of the Council's related parties and all related party relationships and transactions of which we are aware, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements, guarantees, non-monetary transactions and transactions for no consideration for the period ended, as well as related balances due to or from such parties at the period end. These transactions have been appropriately accounted for and disclosed in the financial statements.
5. We believe that the methods, significant assumptions and the data we used in making accounting estimates and related disclosures are appropriate and consistently applied to achieve recognition, measurement and disclosure that is in accordance with CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)).
6. We have disclosed to you, and the Council has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
7. From the date of our last management representation letter through the date of this letter we have disclosed to you, to the extent that we are aware, any (1) unauthorized access to our information technology systems that either occurred or to the best of our knowledge is reasonably likely to have occurred based on our investigation, including of reports submitted to us by third parties (including regulatory agencies, law enforcement agencies and security consultants), to the extent that such unauthorized access to our information technology systems is reasonably likely to have a material impact to the financial statements, in each case or in the aggregate, and (2) ransomware attacks when we paid or are contemplating paying a ransom, regardless of the amount

## Management representation letter (continued)

### Management Rep Letter

#### D. Liabilities and Contingencies

1. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
2. We have informed you of all outstanding and possible litigation and claims, whether or not they have been discussed with legal counsel.
3. We have recorded and/or disclosed, as appropriate all liability related litigation and claims, both actual and contingent, and confirm that we have given no guarantees to third parties.

#### E. Going Concern

1. Note 41 to the financial statements discloses all the matters of which we are aware that are relevant to the Council's ability to continue as a going concern, including significant conditions and events, our plans for future action, and the feasibility of those plans.

#### F. Subsequent Events

1. There have been no events, including events related to the COVID-19 pandemic, and including events related to the conflict and related sanctions in Ukraine, Russia and/or Belarus, subsequent to period end which require adjustment of or disclosure in the financial statements or notes thereto.

#### G. Other information

1. We acknowledge our responsibility for the preparation of the other information. The other information comprises the Narrative Report and the Annual Governance Statement.
2. We confirm that the content contained within the other information is consistent with the financial statements.

#### H. Climate-related matters

1. We confirm that to the best of our knowledge all information that is relevant to the recognition, measurement, presentation and disclosure of climate-related matters has been considered, including the impact resulting from the commitments made by the Council, and reflected in the financial statements.
2. The key assumptions used in preparing the financial statements are, to the extent allowable under the requirements of CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)), aligned with the statements we have made in the other information or other public communications made by us.

#### I. Reserves

1. We have properly recorded or disclosed in the financial statements the useable and unusable reserves.



## Management representation letter (continued)

### Management Rep Letter

#### J. Ownership of Assets

1. Except for assets capitalised under finance leases, the Council has satisfactory title to all assets appearing in the balance sheet, and there are no liens or encumbrances on the Council's assets, nor has any asset been pledged as collateral. All assets to which the Council has satisfactory title appear in the balance sheet.
2. All agreements and options to buy back assets previously sold have been properly recorded and adequately disclosed in the financial statements.
3. We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value.
4. There are no formal or informal compensating balance arrangements with any of our cash and investment accounts.

#### K. Use of the Work of a Specialist

1. We agree with the findings of the specialists that we engaged to evaluate the valuation of other Property, Plant and Equipment (land and buildings) and Investment property and have adequately considered the qualifications of the specialists in determining the amounts and disclosures included in the financial statements and the underlying accounting records. We did not give or cause any instructions to be given to the specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an effect on the independence or objectivity of the specialists.

#### L. Estimates

We identified the following estimates as higher risk:

- Property, Plant and Equipment and Investment Property Valuations
  - IAS 19 pension valuation
  - NNDR appeals provision
1. We confirm that the significant judgments made in making the estimates listed above have taken into account all relevant information and the effects of the COVID-19 pandemic of which we are aware.
  2. We believe that the selection or application of the methods, assumptions and data used by us have been consistently and appropriately applied or used in making the estimates listed above.
  3. We confirm that the significant assumptions used in making the estimates listed above appropriately reflect our intent and ability to carry out procedures on behalf of the entity.

## Management representation letter (continued)

### Management Rep Letter

4. We confirm that the disclosures made in the financial statements with respect to the accounting estimate(s), including those describing estimation uncertainty and the effects of the COVID-19 pandemic on the Council, are complete and are reasonable in the context of CIPFA LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (as amended by the Update to the Code and Specifications for Future Codes for Infrastructure Assets (November 2022)).
5. We confirm that appropriate specialized skills or expertise has been applied in making the estimates listed above.
6. We confirm that no adjustments are required to the accounting estimate(s) and disclosures in the financial statements, including due to the COVID-19 pandemic.

#### M. Retirement benefits

1. On the basis of the process established by us and having made appropriate enquiries, we are satisfied that the actuarial assumptions underlying the scheme liabilities are consistent with our knowledge of the business. All significant retirement benefits and all settlements and curtailments have been identified and properly accounted for.

Yours faithfully,

\_\_\_\_\_  
(Corporate Director: Resources)

\_\_\_\_\_  
(Chairman of the Executive Board)

# Management representation letter (continued)

## Management Rep Letter

### Appendix 1: Schedule of uncorrected misstatements:

During your audit, there were three uncorrected misstatements relating to the following;

- Overstatement of Investment Property - Difference in value between Internal Specialist and Management's specialist
- Overstatement of Other Property, Plant and Equipment - Difference in value between Internal Specialist and Management's specialist
- Understatement of Other Property, Plant and Equipment - Difference in value between Internal Specialist and Management's specialist

Summary of uncorrected misstatements															
Entity:		North Warwickshire Borough Council		Period Ended:		31-Mar-2021		Currency:		GBP		SAD consultation limit:		757,440	
PM:				1,009,920				TE:				757,440			
Nominal amount:				50,000											
No.	W/P ref.	Account (Note 1) <small>(misstatements are recorded as journal entries with a description)</small>	Analysis of misstatements Debit/(Credit)						Income statement effect of the current period		Income statement effect of the prior period				
			Assets Current	Assets Non-current	Liabilities Current	Liabilities Non-current	Equity components	Effect on the current period OCI	Debit/(Credit)	Non taxable	Prior period Debit/(Credit)	Non taxable			
<b>Factual misstatements:</b>															
1		Overstatement of Investment Property - Difference in value between Internal Specialist and Management's specialist													
	Cr	Investment Property		(390,000)											
	Dr	Usable reserves										390,000			
		21 NWBC EY Review of EYRE Memo													
<b>Projected misstatements:</b>															
2		Overstatement of Other Property, Plant and Equipment - Difference in value between Internal Specialist and Management's specialist													
	Cr	Other Property, Plant and Equipment		(707,847)											
	Dr	Revaluation Reserve						707,847							
		21 NWBC EY Review of EYRE Memo													
3		Understatement of Other Property, Plant and Equipment - Difference in value between Internal Specialist and Management's specialist													
	Dr	Other Property, Plant and Equipment		404,163											
	Cr	Revaluation Reserve						(404,163)							
		21 NWBC EY Review of EYRE Memo													
<b>Total of uncorrected misstatements before income tax</b>			0	(693,684)	0	0	303,684	0	390,000						
<b>Total of uncorrected misstatements</b>			0	(693,684)	0	0	303,684	0	390,000						
<b>Financial statement amounts</b>			36,546,000	197,893,000	(19,061,000)	(81,323,000)	(133,855,000)		(3,109,000)						
<b>Effect of uncorrected misstatements on F/S amounts</b>			0.0%	-0.4%	0.0%	0.0%	0.0%		-12.5%						0.0%
<b>Memo: Total of non-taxable items (marked 'X' above)</b>												0			
<b>Uncorrected misstatements before income tax</b>										-12.5%	390,000				
<b>Less: Tax effect of misstatements at current year marginal rate</b>										0%	0				
<b>Uncorrected misstatements in income tax</b>											0				
<b>Cumulative effect of uncorrected misstatements after tax but before turnaround</b>										-12.5%	390,000				
<b>Turnaround effect of prior period uncorrected misstatements</b>															
<b>All factual and projected misstatements:</b>											0				
<b>Judgmental misstatements (Note 3):</b>											0				
<b>Cumulative effect of uncorrected misstatements, after turnaround effect</b>										-12.5%	390,000				
<b>Current year income before tax</b>											(3,109,000)				

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