

Smaller Authority Name: Budbrooke Parish Council
NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025
Accounts and Audit Regulations 2015

- 1** The audit of accounts for (Smaller Authority Name) Budbrooke Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published.
- 2** The Annual Return is available for inspection by any local government elector in the area of (Smaller Authority Name) Budbrooke Parish Council on application to
 - (a)** (Name of Clerk)
Brian Ryninks _____
 - (b)** (Address of Clerk)
Budbrooke Parish Council _____
Budbrooke Community Centre _____
Field Barn Road _____
Hampton Magna CV35 8RT _____
 - (c)** (Telephone/email, and hours and arrangements to view)
0778 177206 clerk@budbrookepc.org.uk Hours and arrangements to be agreed on mutually agreeable basis _____

- 3** Copies will be provided to any person on payment of £_10_ for each copy of the Annual Return

Announcement made by (Name of Clerk)

Brian Ryninks _____

Date of Announcement

31 December 2025 _____

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Budbrooke Parish Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2024/25

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the *Proper Practices* and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The JPAG Practitioners Guide 2024 below paragraph 2.9 requires a council to report any amounts paid or received for refunds or reimbursements to be reported gross when reporting on the Receipts & Payments basis. Box 4 includes a refund of staff costs. This should have been entered in box 3 'Other receipts'. Section 2 Accounting Statements has therefore not been correctly completed as both boxes 3 and 4 are understated by £509. As a result, we would have expected a 'No' response at Assertion 1. We anticipate that these figures should be restated on next year's AGAR, and marked as such, to bring it to the attention of the reader.

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

We identified during our review of the Annual Governance and Accountability Return that boxes 3, 7 and 8 of the prior year column (2024) on Section 2 - Accounting Statements did not agree to the figures provided on last year's form by £1. The council explained that these amendments were done to ensure the balances carried forward agreed to the sum of the year end bank balances however the column has not been marked as 'Restated' to bring it to the attention of the reader. We consider these amendments to be trivial and no significant concerns arise.

The council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.

The council provided an explanation for the variance on box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The parish council should in future ensure that all the necessary supporting financial information is provided with their annual submission.

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the council, which was later provided on request. The parish council should in future ensure that reserves levels are considered thoroughly and explanations provided with the AGAR when submitted to the external auditor.

The Internal Auditor has provided a 'Yes' response at control objective K on their report. This suggests that the council correctly claimed exemption from audit in the previous (2023/24) year. As the council was not exempt and did not claim exemption, the answer to this control objective should have been 'Not covered'. Please could you bring this point to the attention of the internal auditor.

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

External Auditor Signature

Date



MOORE

18/09/2025

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