



Billinge Chapel End Parish Council
BY EMAIL

DDI:
+44 (0)20 7516 2200
Email:
sba@pkf-l.com
Date:
05 September 2025
Our Ref:
LA0018
SAAA Ref:
SB00849

Billinge Chapel End Parish Council
Completion of the limited assurance review for the year ended 31 March 2025

Dear Ms Newton

We have completed our review of the Annual Governance & Accountability Return (AGAR) for Billinge Chapel End Parish Council for the year ended 31 March 2025. Please find our external auditor report and certificate (Section 3 of the AGAR Form 3) included for your attention as an attachment to the email containing this letter along with a copy of Sections 1 and 2 of the AGAR, on which our report is based.

The external auditor report and certificate details any matters arising from the review. The smaller authority must publish these documents immediately and at the next meeting consider the final external auditor report and decide what, if any, action is required.

Action you are required to take at the conclusion of the review

The Accounts and Audit Regulations 2015 (SI 2015/234) set out what you must do at the conclusion of the review. In summary, you are required to:

- Prepare a "Notice of conclusion of audit" which details the rights of inspection, in line with the statutory requirements. We attach a pro forma notice you may use for this purpose (a Word version is available on request).
- Publish the "Notice" along with the certified AGAR (Sections 1, 2 & 3) before 30 September 2025, which must include publication on the smaller authority's website. (Please note that when the statute and regulations were amended in 2014 and 2015, they did not include a requirement for the length of time for which that the "Notice" must be published. The previous statute required 14 days; but it is now up to the authority to make this decision).
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

Fee

We enclose our fee note, on page 4 of this attachment, for the limited assurance review, which is in accordance with the fee scales set by 'Smaller Authorities' Audit Appointments Ltd which can be found at <https://www.saaa.co.uk/audit-fees/>. This fee is statutory, must be paid and is due immediately on receipt of invoice, please arrange for this to be paid **at the earliest opportunity**.

Additional charges are itemised on the fee note, where applicable. These arise where either:

- we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR by the submission deadline; or
- it was necessary for us to undertake additional work.

Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference LA0018 or Billinge Chapel End Parish Council as a reference when paying by BACS.

Timetable for 2025/26

Next year we plan to set a submission deadline for the return of the completed AGAR Form 3 and associated documents (or Certificate of Exemption) in the usual way and this is expected to be Wednesday 1 July 2026. It is anticipated that the instructions will be sent out during March 2026, subject to arrangements for the 2025/26 AGARs and Certificates of Exemption being finalised by 'Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2026, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Wednesday 3 June and Tuesday 14 July 2026; and
 - at the latest, between Wednesday 1 July and Tuesday 11 August 2026.

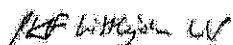
As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

We would like to draw your attention to a change within the Practitioners' Guide 2025 which is mandatory for the 2025/26 period. Paragraphs 1.47 to 1.54 relate to an additional assertion to be included in the 2025-26 AGAR, Assertion 10, regarding email management, websites, compliance with both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018 and the requirement to have an IT policy. The requirements in relation to Assertion 10 are listed in Paragraphs 1.47 to 1.54 and the local authority should review these requirements and take appropriate steps to ensure compliance.

Feedback on 2024/25

We would welcome feedback on your experiences with PKF Littlejohn LLP during the review for the year ended 31 March 2025. Such feedback is important to us to help us drive improvements in client service. If you wish to provide feedback, our satisfaction survey template can be used, which is available on our website on this page: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>.

Yours sincerely



PKF Littlejohn LLP

Billinge Chapel End Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 18 of the Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for Billinge Chapel End Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published.</p> <p>2. The Annual Governance & Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of Billinge Chapel End Parish Council on application to:</p> <p>(a) <u>BILLINGE CHAPEL END PARISH COUNCIL, PUBLIC HALL, 216 MAIN STREET, BILLINGE WNS 7PE. CLERK@BILLINGEPARISHCOUNCIL.GOV.UK.</u></p> <p>(b) _____</p> <p>3. Copies will be provided to any local government elector of the area on payment of <u>£10</u> (c) for each copy of the Annual Governance & Accountability Return.</p> <p>Announcement made by: (d) <u>KAREN NGTON</u></p> <p>Date of announcement: (e) <u>15/9/25</u></p>	<p>Notes</p> <p>This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. This must include publication on the smaller authority's website. The smaller authority must decide how long to publish the Notice for the AGAR and external auditor report must be publicly available for 5 years.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
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Ms Karen Newton
Billinge Chapel End Parish Council
Billinge Chapel End Parish Council
The Public Hall
216 Main Street
Billinge
WN5 7PE

Our ref LA0018
SAAA Ref SB00849
Invoice No. SB20251418
VAT No. GB 440 4982 50
Email: sba@pkf-l.com
Date: 05 September 2025

REMITTANCE ADVICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2025	£315.00
Additional charges (where applicable) as detailed on attached appendix A.	£0.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£315.00
VAT @ 20%	£63.00
TOTAL PAYABLE	£378.00

THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

The fees and charges are in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd which can be found at <https://www.saaa.co.uk/audit-fees/>

For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD

For payments by credit transfer, our bank details are:-

HSBC Bank plc
Address: 1-3 Bishopsgate, London, EC2N 3AQ
Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include LA0018 or Billinge Chapel End Parish Council as the reference.

For account queries, contact sba@pkf-l.com

PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the address below. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342572. Registered office at 15 Westferry Circus, London E14 4HD. PKF Littlejohn LLP is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

PKF Littlejohn LLP
15 Westferry Circus,
Canary Wharf, London
E14 4HD
T: +44 (0)20 7516 2200
pkf-l.com

Section 1 - Annual Governance Statement 2024/25

We acknowledge as the members of

Billingham Drainage Board

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

Statement	Yes	No	If 'No', please provide explanation
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared by accounting software, in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		have robust arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant material effect on the ability of this authority to conduct its business or manage its finances.	✓		has only been whilst the legal power to do so has been completed with proper procedures in order to.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year have all persons interested the right to inspect and ask questions about the authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external assurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a material impact on this authority and where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year for being events taking place after the year end and relevant.
9. The local council owns, trust funds, including charitable, in our capacity as the sole managing waste we declared our accountability responsibilities for the future assets, including financial reporting and if required, independent examination of audit.	Yes	No	No financial or other responsibilities were as a body responsible. It was solely the responsibility of a local trust funds.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

16th
17th/2025

and recorded as minute reference

11th/2025

www.billinghamdrainageboard.gov.uk

Signed by the Chair and Clerk of the meeting where approval was given

Chair

Clerk

Section 2 - Accounting Statements 2024/25 for

BILLASTE CHAPEL AND PARISH COUNCIL

	2024/25	2023/24	Notes
1. Balances brought forward	80125.74	664	Total balances and reserves at the beginning of the year as reported in the financial accounts. Value must agree to box 1 of previous year.
2. (a) Precept or Rates and Levies	52276.54	667	Total amount of precept for for trade rates and levies received or receivable in the year. Exclude any grants received.
3. (a) Total other receipts	7918	12058	Total income from receipts as recorded in the cash book less the precept or rates/levies recorded in box 2. Include any grants received.
4. (a) Staff costs	24573	23302	Total expenditure or payments made to and on behalf of all employees, including gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (a) Loan interest/capital repayments	4026	4026	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (a) All other payments	37056	25021	Total expenditure or payments as reported in the cash book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (a) Balances carried forward	74664.86	040	Total balances and reserves at the end of the year. Must equal 1 + 2 + 3 - (4 + 5 + 6).
8. Total value of cash and short-term investments	74664	86040	The sum of all current and deposit bank accounts, cash holdings and short-term investments held as at 31 March. To agree with bank reconciliation.
9. Total fixed assets plus long-term investments and assets	238461	235461	The value of all the property the authority owns - it is made up of all its fixed assets and long-term investments as at 31 March.
10. Total borrowings	37122	34721	The outstanding capital liability as at 31 March of all loans from third parties (including RWTB).

For Local Councils Only	Yes	No	NA	Notes
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, is not a trustee and is not responsible for managing trust funds or assets.
11b. Disclosure note re Trust funds (excluding charitable)				The figures in the accounting statements above exclude any trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities - A Practitioners' Guide to Proper Practices and presenting fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SK / 1/1/24

Date 24/1/25

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

27/1/2025
16/6

As recorded in minute reference

27-11-7

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

4/9/24

Section 3 – External Auditor's Report and Certificate 2024/25

In respect of **Billinge Chapel End Parish Council - LA0018**

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's 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 (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with *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.

Section 1, Assertion 2 has been incorrectly completed, as the council has not maintained accurate asset records leading to discrepancy between the asset register and the AGAR. This is consistent with the Internal Auditor's response to Internal Control Objective H. The smaller authority has confirmed that action has been taken to address these areas of weakness.

Section 1, Assertion 5 has been incorrectly completed. Information received from the internal auditor highlights that risk management arrangements were not reviewed and approved by the authority as a whole during the year. As a result, this assertion should have been answered 'No'. This is consistent with the Internal Auditor's response to Internal Control Objective C. The smaller authority has confirmed that action has been taken to address these areas of weakness.

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

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to bank reconciliations and VAT reclaim. The smaller authority has confirmed that action has been taken to address these areas of weakness.

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,

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

04/09/2025