

# Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

Cheddington Parish Council – BU0041

## 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 2024; 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 2023/24

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.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR.

- Section 2 has not been prepared in accordance with proper practices. The income and expenditure basis must be used to prepare its accounts for the third and subsequent years that the income and/or expenditure exceeds £200k. Please ensure that the 2023/24 figures are restated in the prior year comparatives when completing next year's AGAR.

## 3 External auditor certificate 2023/24

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 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

Date

03/08/2024



## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

CHEDDINGTON PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

Agreed		Yes	No*	*Yes means that this authority:
1.	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2.	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3.	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4.	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5.	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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 or the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	responded to matters brought to its attention by internal and external audit.
8.	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9.	(For local councils only) Trust funds including charitable, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*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:

01/05/2024  
and recorded as minute reference: 054/24(6)

Chair  
Clerk

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

*[Signature]*  
F. R. Roberts

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Section 2 – Accounting Statements 2023/24 for

CHEDDINGTON PARISH COUNCIL

Notes and guidance	Year ending	
	31 March 2024	31 March 2023
Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records	£	£
Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	112,518	83,486
Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	113,000	107,000
Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	204,858	118,869
Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	23,785	21,851
Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	0	0
Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).	291,409	174,986
Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	115,182	112,518
1. Balances brought forward		
2. (+) Precept or Rates and Levies		
3. (+) Total other receipts		
4. (-) Staff costs		
5. (-) Loan interest/capital repayments		
6. (-) All other payments		
7. (=) Balances carried forward		

8. Total value of cash and short term investments	112,518	115,182
9. Total fixed assets plus long term investments and assets	569,588	656,228
10. Total borrowings	0	0

For Local Councils Only		Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)	The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.			
11b. Disclosure note re Trust funds (including charitable)	The figures in the accounting statements above exclude any Trust transactions.			

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

*F.R. Roberts*

Date

01/05/2024

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

01/05/2024

as recorded in minute reference:

054/24(c)

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

*[Signature]*



**Cheddington Parish Council**  
**Notice of conclusion of audit**  
**Annual Governance & Accountability Return for the year ended 31 March 2024**

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014  
 Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

<p>Notes</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>	<p>1. The audit of accounts for <b>Cheddington Parish Council</b> for the year ended 31 March 2024 has been completed and the accounts have been published.</p> <p>2. The Annual Governance &amp; Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of <b>Cheddington Parish Council</b> on application to:</p> <p>(a) <u>MRS EMILY ROSSLYN ROBERTS</u>  <u>CLERK TO THE COUNCIL</u>  <u>5 LONG LEEY CHEDDINGTON</u>  <u>LEIGHTON BUZZARD, LUT 054</u></p> <p>(b) _____          _____  <u>BY APPOINTMENT</u></p> <p>3. Copies will be provided to any local government elector of the area on payment of £ <u>5</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p> <p>Announcement made by: (d) <u>MRS E.R. ROBERTS</u>  <u>CLERK TO THE COUNCIL</u></p> <p>Date of announcement: (e) <u>19th August 2024</u></p>
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