

Whitchurch-on-Thames 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 Whitchurch-on-Thames 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 Whitchurch-on-Thames, on application to the Clerk**

BRIAN INGLIS

Wood Cottage, Beenhams Heath, Shurlock Row RG10 0QE

Parishclerk.whitchurchonthames@gmail.com

- 3 Copies will be provided to any person on payment of £NIL for each copy of the Annual Return. Copies can be requested at any time, by post or by email.**

Announcement made by - BRIAN INGLIS (Clerk to the Council)

Date of Announcement – 27th August 2025

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Whitchurch-on-Thames 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 return required to be amended in respect of box 9 of Section 2 - Accounting Statements. This was originally entered as '0' for the current and prior year which was not in line with our expectations and has since been resubmitted with values which have been agreed to the fixed asset register. The original return advertised to the public was therefore technically incorrect, but we consider there to be no significant impact from this omission. The council should in future ensure that all boxes are completed in accordance with paragraph 2.5 of the JPAG Practitioners' Guide.

The External Auditors noted the above issue on the 2023/24 audit report. The council therefore should have answered 'No' to assertion 7 of Section 1 of the Annual Governance and Accountability Return which relates to taking appropriate action on matters reported from internal and external audit as these issues were repeated this year.

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

We note that the contact email address on the council's website does not appear to belong to the council. Paragraph 1.26 of JPAG Practitioners' Guide 2024 states every authority should have an email account that belongs to the council and to which the council has access. An email account that is considered to belong to the council should have an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk. From 1 April 2025 this became a mandatory requirement, and the council will need to consider whether it is fully compliant.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

The Internal Auditor originally provided a 'Yes' response at control objective O on the Annual Internal Audit Report which relates to whether the council met its responsibilities as a trustee. Given the council are not a sole trustee, the response to this control objective should have been 'Not applicable'. The report was resubmitted with a 'Not applicable' response and so there are no further concerns in this area.

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



A handwritten signature in black ink that reads "Moore".

20/08/2025

Annual Internal Audit Report 2024/25

Whitchurch-on-Thames Parish Council

www.whitchurchonthames.com/council

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick 'not covered')			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) CORRECTED FOR TYPOGRAPHICAL ERROR Trust funds (including charitable) – The council met its responsibilities as a trustee. <i>Claire Connell 8/6/25</i>	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

23/05/2025

Name of person who carried out the internal audit

Claire Connell

Signature of person who carried out the internal audit

Claire Connell

Date

03/06/2025

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

Claire Connell MA, ACA, CTA

Chartered Accountant and Chartered Tax Adviser

86 Silverdale Road

Earley

Reading RG6 7LT

Tel: 0118 966 9706

Email: accounts@claireconnell.co.uk

The Parish Councillors
Whitchurch on Thames Parish Council
c/o Mr Brian Inglis
Wood Cottage
Beenhams Heath
Shurlock Row RG10 0QE

3rd June 2025

Dear Ladies and Gentlemen

Internal audit for the year ended 31st March 2025

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. My work in May 2025 was carried out remotely.

My internal audit testing was based on the guidelines included in the 2024 JPAG Governance & Accountability Practitioners Guide. My correspondence with Brian Inglis confirmed the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of these controls.

Overall conclusion

Generally the accounts and internal controls appear well maintained. I have signed the internal audit report contained within the AGAR, with one qualification due to the fact that the Risk Management Policy was not formally reviewed during the year. This is explained in section C of Appendix 1.

A detailed report outlining the work carried out and conclusions reached is contained within Appendix 1.

New annual governance statement assertion in the 2025-26 AGAR

Appendix 2 gives some details regarding the new assertion which will appear in next year's annual governance statement and the guidance that the Council will need to have followed in order to give a positive response to it. This is purely for information and does not affect the 2024-25 audit in any way. You will note that this guidance states that you will need to have a generic email account for the clerk which is hosted on an authority owned domain.

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I trust that these comments are self-explanatory, but please do not hesitate to contact me if you would like further details.

Yours faithfully



Claire Connell

Appendix 1: Summary of internal audit work covered in 2024-25

<u>Annual Return Section</u>	<u>Objective met?</u>	<u>Comments</u>
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes	The Council maintains its accounting records using Rialtas software which is specifically designed for Parish Councils.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	Testing a sample of invoices and a review of systems shows that expenditure is properly incurred, payments approved and VAT appropriately accounted for.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	No	<p>Minutes, Standing Orders, Financial Regulations, insurance cover and the Risk Management Policy indicate that there are proper risk management procedures.</p> <p>However, there was no formal review of the Financial Risk Assessment and Management Policy during the year. In the guidance provided by the external auditors, they state that the wording of this assertion indicates that an annual review is necessary. On this basis I have stated that the Council hasn't reviewed the adequacy of arrangements to manage risk although it's clear from the documents referenced above and from discussions with the Clerk that on a day-to-day basis risk is well managed.</p> <p>The Financial Risk Assessment and Management Policy has not changed substantially for several years. Whilst it is true that the activities of the Council have not changed significantly either, I recommend the Council carries out a thorough review of the Policy.</p>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	<p>Monthly receipts and payments reports are provided to the Council.</p> <p>The budget setting process appeared robust.</p>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	<p>No issues arose during the review of income.</p> <p>The precept was agreed to Council minutes and the precept spreadsheet compiled by MHCLG.</p> <p>Two VAT claims were made in the year and the claim for 2024-25 has been received since the year end.</p> <p>Other income included grants and income for adverts collected by the printer of the Bulletin.</p>
F. Petty cash payments were properly supported by receipts, all petty cash	N/A	No petty cash is held by the Council

expenditure was approved and VAT appropriately accounted for.		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes	Payroll is operated correctly in-house. Backpay was paid in the financial year following notification of the increase in nationally agreed salary scales
H. Asset and investments registers were complete and accurate and properly maintained.	Yes	The fixed assets register is maintained in Excel. There were no changes in assets in the year.
I. Periodic bank account reconciliations were properly carried out during the year	Yes	Bank reconciliations are prepared monthly and reviewed by Councillors
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Yes	The Council prepares its accounting statements on a receipts and payments basis which is appropriate for a council of this size. The balance carried forward was agreed to the cashbook and bank statement.
K. If the authority certified itself as exempt from a limited assurance review in 2023-24, it met the exemption criteria and correctly declared itself exempt.	N/A	Not covered – the Council had a limited assurance review of its 2023-24 AGAR
L. The authority published the required information on a free to access website up to date at the time of the internal audit in accordance with the relevant legislation	Yes	The Council provides the AGARs for the past five years on its website in accordance with the Accounts and Audit Regulations 2015.
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations.	Yes	Yes, the Council correctly provided for the period for the exercise of public rights.
N. The authority has complied with the publication requirements for 2023-24 AGAR (see AGAR Page 1 Guidance Notes).	Yes	Yes, the correct documents were published and deadlines were met.

<p>O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.</p>	<p>N/A</p>	<p>The Council is custodian trustee of Whitchurch Village Hall which is registered with the Charity Commission.</p> <p>As the Council is not a sole managing trustee, this section is not applicable.</p>
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Appendix 2 – New Assertion on the 2025-26 Annual Governance Statement

When the Council completes the Annual Governance Statement for the year ended 31st March 2026, it will need to respond to a new assertion regarding digital and data compliance.

The Practitioners' Guide issued in March 2025 states that to warrant a positive response to this assertion, the authority needs to have taken the following actions:

1.47 Email management - every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com.

1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.

1.49 All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

1.50 All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).

1.51 All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The DPA 2018 supplements the GDPR and classifies a parish council as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

Claire Connell MA, ACA, CTA

Chartered Accountant and Chartered Tax Adviser

86 Silverdale Road
Earley

Reading RG6 7LT

Tel: 0118 966 9706

Email: accounts@claireconnell.co.uk

Whitchurch-on-Thames Parish Council

Supporting information for assertion C on the Internal Audit Report for the year ended 31st March 2025

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these

I have stated that internal control objective C has not been met on the internal audit report due to the fact that, although risks have been managed at an operational level during the year, the Risk Management Policy was not formally reviewed by the Council during the year 2024-25.

The Council is intending to update the Risk Management Policy in 2025/26.

O. The council met its responsibilities as a trustee of trust funds

The original internal audit report had a typographical error and showed "yes" rather than "n/a" for this assertion. My full written report had the following comments which support the "n/a" conclusion:

- The Council is custodian trustee of Whitchurch Village Hall which is registered with the Charity Commission.
- As the Council is not a sole managing trustee, this section is not applicable.



Claire Connell

Date: 3rd June 2025 – updated for comments on assertion O on 8th August 2025

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WHITCHURCH-on-THAMES 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 2025, that:

	Agreed		Yes* means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		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.	✓		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.	✓		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.	✓		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.		✓	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 financial 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 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.	Yes	No	N/A
			✓

*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:

12/6/25

and recorded as minute reference:

11-1

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

Chair

Clerk

[Signature] REQUIRED

[Signature] REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS
<https://whitchurchonthames.com/council.html>

Section 2 – Accounting Statements 2024/25 for

ENTER NAME OF AUTHORITY
WHITCHURCH-on-THAMES PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	29,510	19,084	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.
2. (+) Precept or Rates and Levies	27,080	28,164	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,816	9,504	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	6,907	7,213	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.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	32,415	25,562	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	19,084	23,977	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	19,084	23,977	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	0	0	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	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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 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 present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

6/6/25

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

12th JUNE 2025

as recorded in minute reference:

MINUTE REFERENCE 11-2

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

SIGNATURE REQUIRED

Bank Reconciliation Statement as at 31/03/2025
for Cashbook 1 - Current Account

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Whitchurch on Thames PC	31/03/2025		23,976.50
			<u>23,976.50</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			23,976.50
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			23,976.50
		Balance per Cash Book is :-	23,976.50
		Difference is :-	0.00

Signatory 1:

Name J. Donahue Signed  Date 12/6/25

Signatory 2:

Name DK LEACH Signed  Date 12.6.25

Explanation of variances 2024/25 – pro forma

Name of another authority: **WITCHURCH-THAMES PARISH COUNCIL**
Insert figures from Section 3 of the AAR in all BOD highlighted boxes

Note, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between boxes (except variances of less than £500)
- variances of more than £100,000 must be explained even where the variances less than 15%

Please ensure variance explanations are qualified to reduce the variances excluding stated items below the 15% / £500 / £100,000 threshold


	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	Explanation (omit local narrative and supporting figures) Note: If an explanation is required for the variance of box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hour/rates and the updated hour/rates
1 Balances Brought Forward	18,094	18,015				
2 Precept or Rates and Levies	23,132	27,662	1,084	4.00%	NO	
3 Total Other Receipts	9,824	1,853	7,698	423.30%	YES	VAT Reclaim 2023/25 of £3718 and 2023/24 of £3564 are included
4 Staff Costs	1,213	9,827	306	4.45%	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	25,195	25,415	-4,853	21.14%	YES	Planned spending on Playground and Village Green projects has been laid over and budgeted for during 2024/6
7 Balances Carried Forward	23,477	18,984	4,853	25.64%	YES	Bank Balance includes unspent budgeted amounts for projects planned (see above)
8 Total Cash and Short Term Investments	23,477	18,984	4,853	25.64%	YES	As with Point no / above
9 Total Fixed Assets plus Other Long Term Investments and Assets	0	0	0	0.00%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	

WHITCHURCH-on-THAMES PARISH COUNCIL

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

NOTICE	NOTES
<p>1. Date of announcement <u>13th JUNE 2025</u></p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p style="text-align: center;">(b) BRIAN INGLIS (Clerk and RFO) parishclerk.whitchurchonthames@gmail.com</p> <p>commencing on (c) <u>MONDAY 16th JUNE 2025</u></p> <p>and ending on (d) <u>FRIDAY 26th JULY 2025</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div style="display: flex; align-items: center; justify-content: center;">  <div style="font-weight: bold; font-size: 1.2em;">MOORE</div> </div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) BRIAN INGLIS (Clerk / RFO)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>