

Section 3 - External Auditor Report and Certificate 2025/26

In respect of **Binley Woods 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 2026; 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 2025/26

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 council has answered 'Yes' to Assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2025/26. Therefore, it relates to the Notice announcing the public right to review the 2024/25 return which was published during 2025/26. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this Assertion should have been answered 'No'.

We identified during our initial review of the Annual Governance and Accountability Return that box 3, 7 and 8 of the prior year column (2024/25) on Section 2 - Accounting Statements have been restated. This was in order to correct the box 3 figure for a receipt that was received on 31 March 2025 and hence should have been included within the 2025 figures. However, the column has not been marked as 'Restated' to bring it to the attention of the reader.

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

Section 1 of the AGAR was completed as approved on 17 June 2026 with a minute reference 16-2/38. Section 2 of the AGAR was dated as approved on the same day and with the minute reference 26-27/39. On investigation (due to two minute references not being continuous), the minutes found on the parish council's website clearly show both Sections 1 and 2 were approved at the meeting held on 17 June 2026 and recorded as minute item 26-27/38 and 26-27/39 respectively. As such, the minute reference reflected on Section 1 of the AGAR is technically incorrect. We would expect any future minute references to match back to the reference provided in those minutes. The AGAR was approved in the correct order so we have no further concerns.

Incomplete information was provided with the initial supporting data submitted for review with regards to the 'No' responses recorded on Section 1 and the Annual Internal Auditor's Report, 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.

On review, the council's general reserves are higher than the generally accepted level for general reserves for smaller authorities. The council have informed us that some of these general reserves are actually held to fund a future project regarding streetlighting. Whilst this is reasonable as a statement, the council should quantify the amounts earmarked for this project from general reserves each year under the budgeting guidance, ensuring that they then leave sufficient general reserves which under Paragraph 5.34 of the SAPPP Practitioners' Guide 2025 is 0.25 and 1.0 times annual expenditure. Amounts can be designated to and/or from this reserve as part of the in year budget monitoring process as is required.

3 External auditor certificate 2025/26

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 2026.

External Auditor Name

External Auditor Signature

Date



A handwritten signature in blue ink that reads 'MOORE'.

12/08/2026