

Section 3 - External Auditor Report and Certificate 2024/25

In respect of

Slinfold 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

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.

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

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.

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

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

Date

17/07/2025



Our ref: 979/1923095

10 December 2025

Slinfold Parish Council
Cherrytree Farm
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Slinfold
West Sussex
RH13 0SQ

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Headway Business Park
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Dear Clerk

Letter of Clarification to be read in conjunction with the External Auditor's Report on the Annual Governance and Accountability Return for the Year Ended 31 March 2025

Following the issuing of our External Auditor Report and Certificate (Section 3) of the Annual Governance and Accountability Return (AGAR) for the year ended 31 March 2025, you have provided information in relation to the matters reported by us, which shows our report contained inaccurate information.

Moore are not able to re-open a review once it has been certified, nor can we revise the report once it has been issued. We therefore provide the following clarifications which should be published with the External Auditor Report and Certificate 2024/25:

In respect of the final sentence in the following statement within 'Other matters':

"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."

We acknowledge that the Council regularly reviews its reserves, and our comment has been intended to encourage the continuation of this practice.

Yours sincerely

A handwritten signature in cursive script that reads 'Moore'.

Moore Smaller Authorities Team

SLINFOLD 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 Slinfold 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 Slinfold on application to
 - (a) Mike Simpson
 - (b) Slinfold Football Club, Hayes Lane, RH13 0SQ
 - (c) Please email clerk@slinfold-pc.gov.uk or call 0789485048 to arrange a time to view (free of charge) between 9am-5pm Monday to Friday.
- 3 Copies will be provided to any person on request at a cost of £1 per copy

Announcement made by (Name of Clerk)

Mike Simpson

Date of Announcement

22nd December 2025