

Catshill and North Marlbrook 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

1. Date of announcement Friday 25th April 2025(a)

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.

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 2019, these documents will be available on reasonable notice by application to:

(b) Carol Blake - Clerk and RFO
Catshill and North Marlbrook Parish Council
Parish Office, Catshill Village Hall
Golden Cross Lane
Catshill
Bromsgrove
B61 0JZ
07813 671899
parishclerk@catshillandnorthmarlbrook-pc.gov.uk

commencing on (c) Monday 9th June 2025

and ending on (d) Friday 17th July 2025

3. Local government electors and their representatives also have:

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

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:

PKF Littlejohn LLP (Ref: SBA Team)
1 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-littlejohn.com)

5. This announcement is made by (e) Carol Blake, Clerk and RFO

Form 3PM Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Catshill and North Marlbrook 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 Parish Meeting:
	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 Parish Meeting 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 met the needs of this Parish Meeting.
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 Parish Meeting 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.

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

This Annual Governance Statement was approved at a Parish Meeting on:

24/04/2025

and recorded as minute reference:

25/04/10.4

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

Chair

SIGNATURE REQUIRED

B. Mc Eldon

Place where the Annual Governance Statement and Accounting Statements are published or displayed (e.g. Parish Notice Board, Newsletter, Village website, etc.).

Parish Notice Board and Website

Form 3PM Section 2 – Accounting Statements 2024/25 for

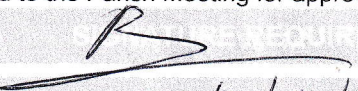
Catshill and North Marlbrook Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	102,483	105,931	<i>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.</i>
2. (+) Precept	76,207	25,402	<i>Total amount of precept received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	7,799	13,107	<i>Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received.</i>
4. (-) Staff costs	17,534	15,017	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the Parish Meeting's borrowings (if any).</i>
6. (-) All other payments	63,024	59,907	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	105,931	69,517	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	105,931	69,517	<i>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.</i>
9. Total fixed assets plus long term investments	45,171	55,836	<i>"The value of all the property the Parish Meeting owns – it is made up of all its fixed assets and long term investments as at 31 March."</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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 Parish Meeting.

Signed by the Chair before being presented to the Parish Meeting for approval

Date


24/4/25

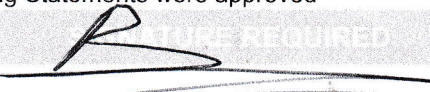
I confirm that these Accounting Statements were approved by this Parish Meeting on this date:

24/04/25

as recorded in minute reference:

25/04/10.5

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



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

In respect of **Catshill & North Marlbrook Parish Council – WO0030**

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.

The smaller authority has disclosed that it made proper provision during the year 2024/25 for the exercise of public rights, by answering ‘Yes’ to Section 1, Assertion 4. However, as was reported last year, we are aware that it failed to do this and therefore should have answered ‘No’ to this Assertion. It has also disclosed that it took appropriate action on all matters raised in reports from internal and external audit, by answering ‘Yes’ to Section 1, Assertion 7, which, on the basis of the above, is not correct.

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

We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2025/26 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length. As a result, the smaller authority must answer ‘No’ to Assertion 4 of the Annual Governance Statement for 2025/26 and ensure that it makes proper provision for the exercise of public rights during 2026/27.

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

14/09/2025



CATSHILL AND NORTH MARLBROOK 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

Accounts and Audit Regulations 2015 (SI 2015/234)

1. **The audit of accounts for Catshill and North Marlbrook Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published.**
2. **The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of Catshill and North Marlbrook Parish Council on application to:**

**Carol Blake, Clerk to the Council
Catshill and North Marlbrook Parish Council office
Catshill Village Hall, Golden Cross Lane
Catshill, Bromsgrove, B61 0JZ**

**Viewing is by appointment - please telephone
(mobile) 07813 671899**

**or send email request to:
parishclerk@catshillandnorthmarlbrook-pc.gov.uk**
3. **Copies will be provided to any person on payment of £.50 (b/w) or £.75 (colour) for each copy of the Annual Governance and Accountability Return, plus postage where applicable.**

Announcement made by:

Carol Blake, Responsible Financial Officer and Clerk to the Council

Date: 16TH September 2025