Belmont Parish Council

SERVING THE COMMUNITIES OF
BELMONT
CARRVILLE
GILESGATE MOOR

I Declare as yet the accounting statements are as yet unaudited for 2025/26.

S. Overton

Mrs S. Overton
Parish Clerk

BELMONT PARISH COUNCIL
BELMONT COMMUNITY CENTRE, SUNDERLAND ROAD, GILESGATE, DURHAM DH1 2LL
Open 9:30am – 12:30pm Monday to Friday. Telephone: 0191 386 0664
Email: clerk@belmontparishcouncil.gov.uk

Local council name: BELMONT PARISHCOUNCIL

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 2ND JUNE 2026 (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:	
(b) Mrs Shirley Overton Parish Clerk Belmont Parish Council Belmont Community Centre, Sunderland Road Gilesgate DURHAM DH1 2LL Tel: 01913860664 Email clerk@belmontparishcouncil.gov.uk	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) 03/06/2026	
and ending on (d) 14/07/2026	(c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e))* Mrs S. Overton Parish Clerk	(e) Insert name and position of person placing the notice

INTERNAL AUDIT REPORT – 2025
INTERIM AUDIT- BELMONT PARISH COUNCIL

1. Background

1.1. In order for the Internal Auditor to ensure that the Parish Council's internal controls records are effective, a rolling Audit Annual Plan is proposed as the most effective way to carry a review of the Council's internal controls which are carried out in accordance with the current CIPFA Code of Practice.

1.2. It was agreed in the annual Internal Audit Plan that during the year the Internal Auditor would review areas which have been determined from previous Internal and External audit work and perceived risks for the Council, to give assurance to Members that the internal controls within the Council are adequate.

2. Objectives of the Audit

2.1. To ensure that the system of internal controls is sound and to obtain an adequate level of assurance for its activities.

3. Scope of the Work and the areas of Audit Work examined.

3.1. The agreed work in the Internal Audit plan for the year was:

- Budgetary Control
- Creditors Checks
- Confirmation that exercise of public rights has been properly displayed..

3.2. The audit findings of this report have been discussed with the Parish Clerk and any audit recommendations have been agreed with her.

4. Findings

4.1. Budgetary Control

4.1.1. The Council has set up a Finance and Assets Committee with Terms of Reference to:
- monitor the Council's income and expenditure throughout the year;
- produce an annual budget
- recommend a parish precept for full Council consideration

4.1.2. The review of the quarterly monitoring report for April to June was carried out at the Council meeting on 10th July 2025 and at the next Council meeting in October.

4.1.3. At the Council's Finance and Asset Committee on 29th September 2025 started to discuss the budget preparation for the coming year.

4.2. Creditors/Accounts Payable

4.2.1. There are no separation of duties regarding Finance and Administration at Belmont Parish Council as the Clerk is the Officer responsible, however, compensating checks are carried out by Members. Two Members sign the cheques, and the payment of accounts is agreed each month from a monthly Receipts and Payments Sheet which records the details of payee, amount paid, any VAT, and budget codes, with the Chair signing and dating the sheets.

4.2.2. Financial regulations state that "all invoices for payment shall be examined, verified and certified by the RFO. Before certifying an invoice, the Clerk shall be satisfied that the work, goods or services to which the invoice relates have been received, carried out, examined and approved where possible". The invoices are certified as approved for payment by the Chair.

Financial regulations state that "an official Order or letter shall be issued for all work, goods and services costing in excess of £500, by a duly delegated committee unless a formal Contract is to be prepared or an official Order is inappropriate. Copies of Orders issued shall be maintained". Orders are being completed when appropriate. These limits are to be reviewed by the Finance and Assets Sub Committee.

4.2.3. A check was carried out on all the payments recorded on the receipts and payments monthly sheets made from 1st April to 30th September 2025 and all had been correctly paid with orders completed where appropriated, and all payments agreed by the Members, with the Chair signing and dating the monthly receipts and payments sheet.

4.2.4. This audit did not cover the payments made for payroll as this will be carried out during the Annual Return Audit in May.

4.3. The notice of appointment of date for the exercise of Public Rights for the accounts for the year ending 31st March 2025 for examination of the accounts being 3rdJune to 15th July 2025 and was agreed at the Council's Annual Parish Meeting on 14th May 2025

5. Conclusions/Recommendations

5.1. The work carried out provides evidence that Internal Controls within the Parish Council are satisfactory for the size of the Council.

G Fletcher

Gordon Fletcher (C.M.I.I.A.)
Internal Auditor
Date: 28th October 2025

INTERNAL AUDIT REPORT
ANNUAL GOVERNANCE and ACCOUNTABILITY RETURN 2025/2026
BELMONT PARISH COUNCIL

1. Background

1.1. Local Councils in England and Wales (Parish Councils, Town councils) are expected to complete an Annual Governance and Accountability Return (AGAR) summarising their annual activities at the completion of each financial year.

1.2. Belmont Parish Council completes part 3 of the AGAR with one of the parts within the AGAR to be completed by the Council's independent internal auditor, who is to give an opinion of the Council's internal controls.

2. Objectives of the Audit

2.1. To examine the system of internal controls to ensure that the Parish Council may obtain an adequate level of assurance for its activities.

3. Scope of the Work and the areas of Audit Work examined.

3.1 The Scope of Work covers the key control tests identified in the internal audit part of the AGAR.

3.2. To properly complete the audit the following areas of activity have been examined and tested by Internal Audit:

- Payroll
- Creditors
- Risk Management
- Income collection and Banking arrangements
- Assets
- Debtors
- Budgetary Control (including year end procedures)
- Exercise of public rights.

3.3. The audit findings of this report have been discussed with the Parish Clerk any audit recommendations have been agreed with her.

4. Findings

4.1. Payroll

4.1.1 The Parish Council has 2 employees who work fixed hours and are paid by the Parish Council. The increases in the rates of pay is determined by the National Pay award for local government workers and approved by the Council Members and recorded in the minutes.

4.1.2. I examined the payroll amounts for the financial year 2025/2026 and all payments had been correctly made.

4.2. Creditors (Accounts Payable)

4.2.1. There are no separation of duties regarding Finance and Administration at Belmont Parish Council as the Parish Clerk is the Officer responsible, and carries out all administration on the processing of the payments. Good internal controls are in place as the Chair of the Council approves all invoices and Members agree the payment of accounts each month with 2 other Members signing the cheques and initialing the cheques stubs.

4.2.2. Financial Regulations of the Council state that the Responsible Finance Officer (Clerk) shall provide a monthly statement of Income and Expenditure to Members at the monthly Council meeting. This was found to be properly completed and submitted.

4.2.3. Financial regulations state that "an official Order or letter shall be issued for all work, goods and services costing in excess of £500, by a duly delegated committee unless a formal Contract is to be prepared or an official Order would be inappropriate. Copies of Orders issued shall be maintained". Orders are being completed when appropriate.

4.2.4. An interim check was carried out on in November 2025 and all the payments as recorded on the Finance sheets made from 1st April to 30th September 2025 had been correctly paid with orders properly completed where appropriated and all payments agreed by the Members.

4.2.5. This audit examined all payments from 1st October 2025 to March 2026 there were no queries.

4.2.6. Any section 137 payments had been agreed by the Council prior to payment being made and properly recorded in the Expenditure records.

4.3. Governance/Risk Management

4.3.1. A risk assessment review is agreed by Full Council every year

4.3.2. There appears to be adequate insurance cover for all assets of the Council.
Risks to the Parish Council are improved with the inclusion of risk management on the agenda each month, and the appointment of an independent Internal Auditor who gives assurance on the Council's activities.

4.3.3. The Parish Council has a small budget with only 2 employees, and therefore its risks are considered to be low.

4.3.4. I understand that the Council uses the "local Council's documents and policies list" which details all policies and documents to be used by the Parish Council. Any updates or new information is e.mailed to the Clerk who then informs the full Council.

4.3.5. Financial Regulations and Standing Orders were updated and agreed at the Annual meeting on 14th May 2025.

4.3.6. The notice of appointment of date for the exercise of Public Rights for the accounts for the year ending 31st March 2025 was announced at the annual meeting 14th May 2025 with the inspection period between 3rd June to 14h July 2025.

4.3.7. **Assertion 10** - The Council has a Councillor address/Domain in place.
Data Protection Policy, Model Publication Scheme, grievance Policy, Complaints Policy, Financial Regulations Standing Orders and Code of Conduct are all up to date. Included on every Council agenda is a risk assessment statement,
The Council has a privacy notice that needs updating and will be approved at the May 2026 meeting.

4.4. Income collection and Banking arrangements

4.4.1. Financial Regulations of the Council state that the Responsible Finance Officer (Clerk) shall provide a monthly statement of Income and Expenditure to Members at the monthly Council meeting, which had been carried out.

4.4.2. I examined all the income records from April 2024 to March 2025 and it was confirmed that all income had been promptly banked and properly recorded, with a review of charges carried out annually, as part of the budget setting process.

4.4.3. The Council holds 2 bank accounts:
- Barclays Community account.
- Unity Trust deposit account

4.4.4. End of year bank reconciliations had been carried out and reconciled to the statement of accounts.

4.4.5. Fees and charges for the coming year (2026/27) are discussed at the Finance and Asset Committee and at December full Council as part of the budget setting process.

4.4.6. Vat claim for last year was received on 22nd April 2025 The Vat claim has recently been submitted for 2025/26..

4.5. Accounting Records

4.5.1. Checks on the amounts on the bank statements are confirmed from the cheque list which is provide each month by the Parish Clerk to full Council and quarterly to Finance and Asset Committee. This gives a double check that bank statement figures are correct and shows unpresented cheques.

4.6. Security/Assets

4.6.1. There is an Inventory held of all assets, which are approved by the Finance and Asset Committee and presented with the statement of accounts.

4.7. Debtors

4.7.1. There are no accounts raised for debts as Debtors either pay by cash or a cheque is received for work/service carried out.

4.8. Budgetary Control

4.8.1. The financial position for 2025/2026 and the budget for the year 2026/2027 and the precept, was initially discussed by the Finance and Asset Committee on 1st December 2025 and agreed by the Full Council on 11th December 2025.

4.8.2. Financial Matters including quarterly Budgetary Control is carried out by Members through Budget Summary reports throughout the year.

4.8.3. As part of the budget setting process the Council considers its priorities and funding sources with a Medium Term Plan, 2026/27 to 2029/2030 completed

4.9 Trustee Responsibilities

4.9.1. Belmont Parish Council has become the sole trustee (Belmont Community Centre- BCA) with effect from 1 January 2024. BCA is a registered charity no 1177041 and has its own constitution and bank account. Belmont Parish Council is not liable for the financing of BCA or its debt with Regular update reports are received by the Council.

5. Conclusions/Recommendations

5.1. The Internal Controls within the Parish Council are satisfactory for the size of the Council, with no recommendations.

G Fletcher

Gordon Fletcher (C.M.I.I.A.),
Internal Auditor,
Date: 22nd April 2026

Report to: **Belmont Parish Council**
Date: **May 2026**
Report of: **Gordon Fletcher, Internal Auditor**
Subject: **Internal Audit Plan for 2026/2027**

1 Purpose of the *Report*

1.1. The purpose of the report is to advise Parish Council members of the Internal Audit Plan of work for 2026/27.

2. Consultation

2.1. In preparing this report I have consulted with the Clerk to the Parish Council.

3. Background

3.1 It was agreed that the Internal Auditor would produce a report to the Parish Council on an agreed plan of work for 2026/27. An explanation of how the plan was formulated is given below to enable members to discuss any possible issues.

4. Position Statement and Option Appraisal.

4.1 In order for the Internal Auditor to ensure that the Parish Council's internal controls are effective, an Audit Plan is proposed as the most effective way to carry a review of the Council's internal controls to be carried out in accordance with the CIPFA Code of Practice.

4.2. The areas shown below have been determined from the latest Internal and External audit reports and any requirements and perceived risks for the coming year of the Parish Council

4.3. The main purpose of the Internal Audit Plan is to ensure the following:

- the main areas of the Council, are audited every year in accordance regarding the Annual Governance and Accountability Return.
- that audit work is in accordance with the Council's aims and objectives.
- Give further assurances on specific Council's activities during the year.

4.4. Therefore, unless Members have any other areas they wish me to examine in detail, then during the year (around November) it is intended to review:

- Budgetary control
- Creditors payments
- Confirmation that exercise of public rights has been properly completed.

An interim report will be produced and submitted to the Members for their comment and agreement.

4.5. A full annual audit would be carried out at the year end and report produced.

5. Conclusion

5.1. The planning process used, ensured that the Internal Auditor is able to meet the requirements placed upon it and also provide a valuable service to the members and officers of the council to give additional assurance on its activities.

6. Recommendation

6.1. Members are asked to comment on the information contained within the report, and to approve the Internal Audit Annual Plan for 2026/2027.

G Fletcher

Gordon Fletcher,
Internal Auditor for the Council

Annual Internal Audit Report 2025/26

BELMONT PARISH COUNCIL

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During the financial year ended 31 March 2026, 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 2025/26 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. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			NONE ✓
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 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 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 2025/26 AGAR period, were public rights in relation to the 2024-25 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 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
	Yes	**No**	**Not applicable**
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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: 27/10/2025 20/04/2026

Name of person who carried out the internal audit: GORDON FLETCHER (C.M.I.I.A.)

Signature of person who carried out the internal audit: G Fletcher

Date: 22/04/2026

***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).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Belmont 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 2026, that:

	Agreed Yes	Agreed No*	N/A	*'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.	✔			*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 have assured 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:	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✔			*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

***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:

14/05/2026

and recorded as minute reference:

26.15

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

Chair

Clerk S. Overton

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Section 2 – Accounting Statements 2025/26 for

Belmont Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*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.*
1. Balances brought forward	157,095	121,174	*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	108,211	110,051	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	48,362	53,979	*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	23,442	26,162	*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	4,534	4,534	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	164,518	136,570	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	121,174	117,938	*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	121,174	117,938	*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	922,805	922,805	*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	8,903	4,484	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	✔		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 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.

S. Overton

Date 14|05|2026

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

14/05/2026

as recorded in minute reference:

26.16

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

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of Belmont 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's 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 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not 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

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YYYY