



Ms Una Gillham
Poulton With Fearnhead Parish Council

DDI:
+44 (0)20 7516 2200

Email:
sba@pkf-l.com

Date:
17 January 2025

Our Ref:
CH0162

SAAA Ref:
SB06801

**Poulton With Fearnhead Parish Council
Certification of the completion of our responsibilities as auditor for the year ended 31 March
2024**

Dear Ms Gillham

We have been unable to complete our review of the Annual Governance & Accountability Return (AGAR) for Poulton With Fearnhead Parish Council for the year ended 31 March 2024 as the authority failed to submit the necessary information for our review.

Having exhausted all options open to us to obtain an AGAR, **we therefore have no option but to certify completion and bring to an end our responsibilities as auditor for the year ended 31 March 2024.** We have taken this decision reluctantly, as once completion is certified, public rights (such as the rights to inspect the accounting records and associated documents and to ask questions or make objections to the auditor) can no longer be exercised.

Fee

We enclose our fee note for the review, which is in accordance with the fee scales set by Smaller Authorities' Audit Appointments Ltd. Please arrange for this **to be paid at the earliest opportunity.**

Where additional charges are itemised on the fee note these have arisen if we have had to issue chaser letters and/or exercise our statutory powers due to a failure to provide an AGAR (i.e. fees for statutory recommendations and/or public interest reports).

Please return the remittance advice with your payment, which should be sent to: PKF Littlejohn LLP, Ref: Credit control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London, E14 4HD. Please include the reference CH0162 or Poulton With Fearnhead Parish Council as a reference when paying by BACS.

Timetable for 2024/25

Next year we plan to set a submission deadline for the return of the completed AGAR Part 3 and associated documents (or Certificate of Exemption) of Tuesday 1 July 2025. It is anticipated that the instructions will be sent out during March 2025, subject to arrangements for the 2024/25 AGARs and Certificates of Exemption being finalised by Smaller Authorities' Audit Appointments Limited (SAAA). Our instructions will cover any changes about which smaller authorities need to be aware.

- The smaller authority must inform the electorate of a single period of 30 working days during which public rights may be exercised. The period must be **exactly** 30 working days, please do not set public rights dates that cover a longer period. This information **must be published at least the day before** the inspection period commences;
- The inspection period **must** include the first 10 working days of July 2025, i.e. 1 to 14 July inclusive. In practice this means that public rights may be exercised:
 - at the earliest, between Tuesday 3 June and Monday 14 July 2025; and
 - at the latest, between Tuesday 1 July and Monday 11 August 2025.

As in previous years, in order to assist you in this process we plan to include a pro forma template notice with a suggested inspection period on our website. On submitting your AGAR and associated documentation, as was the case for this year, we will need you to either confirm that the suggested dates have been adopted or inform us of the alternative dates selected.

Feedback on 2023/24

Please note that if you wish to provide feedback, our satisfaction survey template can be used, which is available on our website: <https://www.pkf-l.com/services/limited-assurance-regime/useful-information-and-links/>.

Yours sincerely



PKF Littlejohn LLP



Ms Una Gillham
Poulton With Fearnhead Parish Council

Our ref CH0162
SAAA Ref SB06801
Invoice No. SB20243441
VAT No. GB 440 4982 50
Email: sba@pkf-l.com
Date: 17 January 2025

INVOICE

Professional services rendered in connection with the following:

Limited assurance review of Annual Governance & Accountability Return for year ended 31 March 2024	£0.00
Additional charges (where applicable) as detailed on attached appendix A	£460.00
Additional fees (where applicable) as detailed by separate cover	£0.00
TOTAL NET	£460.00
VAT @ 20%	£92.00
TOTAL PAYABLE	£552.00

THIS IS A STATUTORY FEE WHICH MUST BE PAID. PAYMENT IS DUE ON RECEIPT OF INVOICE

For payments by cheque, please return the remittance advice with your payment to:
PKF Littlejohn LLP, Credit Control (SBA), 5th Floor, 15 Westferry Circus, Canary Wharf, London E14 4HD

For payments by credit transfer, our bank details are:-

HSBC Bank plc
Address: 1-3 Bishopsgate, London, EC2N 3AQ
Sort Code: 40-02-31
Account number: 11070797
Account Name: PKF Littlejohn LLP
Please include CH0162 or Poulton With Fearnhead Parish Council as the reference.

For account queries, contact sba@pkf-l.com

 **PKF Littlejohn LLP**
15 Westferry Circus,
Canary Wharf, London
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www.pkf-l.com



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