Rawstorne Account

Income	2025-2026
Bank Interest	£641.11
Investment Income	£24,351.03
Account adjustment (Compensation)	£100.00
Total income	£25,092.14
Expenditure	
Approved grants paid 2025/26	£22,850.00
Bank Charges	£0.60
Total Expenditure	£22,850.60
Excess of income over Expenpenditure	£2,241.54
Excess of expenditure over Income	£0.00
Represented by:	
current	£38,900.59
reserve	£0.00
Total Bank Balances	£38,900.59

Charity Return 2025-2026

01/04/2025	Santander	£140.36	£140.36	£36,799.41
03/04/2025	Canaccord	£4,711.51	£4,851.87	
01/05/2025	Santander	£151.79	£5,003.66	£41,662.71
01/05/2025	grants	-£21,350.00	-£16,346.34	
12/05/2025	grants	-£1,500.00	-£17,846.34	
01/06/2025	Santander	£91.60	-£17,754.74	£18,904.31
17/06/2025	Santander	-£0.30	-£17,755.04	
01/07/2025	Santander	£66.04	-£17,689.00	£18,970.05
03/07/2025	Canaccord	£7,706.80	-£9,982.20	
01/08/2025	Santander	£93.60	-£9,888.60	£26,770.45
31/08/2025	Santander	£3.12	-£9,885.48	£26,773.57
03/10/2025	Canaccord	£4,661.97	-£5,223.51	£31,435.54
01/10/2025	Santander	-£0.15	£31,435.39	
09/12/2025	Santander	£100.00	£31,535.39	
06/01/2026	Canaccord	£7,270.75	£38,806.14	
This transfer was to a new santander account to accrue interest				
01/02/2026	Santander	£36.99	£38,843.13	
01/03/2026	Santander	£57.61	£38,900.74	
Funds in the corporate reward accoun no interest				
17/02/2026	Santander	-£0.15	£38,900.59	

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

In respect of **Freckleton Parish Council – LA0081**

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 (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 AGAR has not been signed and approved in accordance with the Accounts and Audit Regulations 2015:

- Section 2 was not signed by the Responsible Finance Officer before approval.

Section 1, Assertion 6 has been incorrectly completed. Information received from the smaller authority confirms that it did not consider the independence of the internal auditor upon appointment or subsequently.

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

None.

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

PKF LITTLEJOHN LLP

External Auditor Signature PKF Littlejohn LLP SIGNATURE REQUIRED Date 27/07/2026