



# ECCLESFIELD PARISH COUNCIL

*Serving your Community Since 1894*

PKF

Sent by email

10<sup>th</sup> July 2025

To whom it may concern

## **Ecclesfield Parish Council**

I am writing to provide an explanation on why we provided a no answer to assertion 4 on section 1 – Annual Governance Statement.

This was because the earliest date we could hold a convenient and lawful Full Council meeting to approve the AGAR and supporting documents was the 3<sup>rd</sup> July 2025, a few days after the 30<sup>th</sup> submission. As soon as it became apparent that we could not meet this deadline we sought and were granted an extension by yourselves (see email below from 28 April 2025)

Dear Mr Towlerton

Thank you for your email requesting an extension to the submission deadline. Whilst we can confirm that we have extended the submission deadline to 11 July 2025, please note that we do not have any powers to amend statutory deadlines, including the statutory approval deadline of 30 June 2025. Unfortunately, if the Authority is unable to meet before the end of June to approve their AGAR, they would not have met their statutory requirements for this year. Should an AGAR Form 3/3PM be submitted for review that has been approved later than 30 June 2025 we will be required to report on the missed statutory deadline within our review.

As stated above, the implications of Authorities not meeting their statutory approval deadline would be that we are required to report on the missed deadline within our report should an AGAR be submitted for review. For example if the Authority did not meet before the end of June to approve their AGAR, but answers Yes to Assertion 1 of the Annual Governance Statement we would be required to qualify our report by including an except for matter. However, if the Authority answers No to that Assertion, and publish the reason for the No response, then we would raise an except for matter which does not affect our opinion. You should also consider this when completing the Annual Governance Statement for 2025/26 as the publication requirements during the year would not have been met (Assertion 4).

Kind regards

**SBA Team**

**PKF**

[sba@pkf-l.com](mailto:sba@pkf-l.com)

For and on behalf of

**PKF Littlejohn LLP**

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Should you require any further information or require any further information please get in touch.

Yours faithfully

A handwritten signature in black ink, appearing to read 'A. Towler', with a long horizontal flourish extending to the right.

Andrew Towler  
Parish Clerk and Responsible Financial Officer