

**Nether Alderley  
Parish Council**

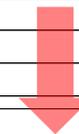
**Enclosures**

**1-5**

**Council Meeting**  
**9th April 2024**

**Nether Alderley Parish Council**  
**Parish Hall Renovation and Costs 2024/2025**

**ENCLOSURE 1**

Budget Heading	Actual 2022/23	Budget 2023/24	Total to 31/12/23	Outurn 31/03/2024	Budget 2024/25	
All Figures are excluding VAT which are shown in light grey for information						
<b>PAYMENTS</b>						
<b>Staff Costs</b>						
1 Clerks Salary	£13,250.00	£12,125.00	8674.05	£11,589.30	£12,500.00	
Employer Pension	£3,000.00	£0.00	0.00	£0.00	£0.00	
Employer NI	£689.00	£200.00	348.36	£436.86	£500.00	
Overtime	£0.00	£1,500.00	339.18	£339.18	£500.00	
Back Pay	£0.00	£0.00	333.00	£333.00	£333.30	
	£16,939.00	£13,825.00	£9,694.59	£12,698.34	£13,833.30	
<b>Adminstration</b>						
2 Pension Ill Health Insurance	£150.00	£0.00	0.00	£0.00	£0.00	
Staff Training	£180.00	£180.00	0.00	£0.00	£100.00	
Payroll Services	£194.00	£300.00	266.50	£266.50	£350.00	
Stationery	£250.00	£450.00	268.70	£342.80	£450.00	
Staff Travelling Expenses	£400.00	£750.00	490.95	£598.05	£700.00	
Staff Mobile Phone	£154.00	£150.00	82.53	£110.04	£130.00	
Other Admin costs/Office Equipment	£625.00	£460.00	357.11	£697.11	£500.00	
Insurance	£1,466.00	£1,450.00	2538.06	£5,186.50	£3,250.00	1
Audit Fees	£573.00	£600.00	590.00	£590.00	£650.00	
Annual Subscriptions	£593.00	£1,200.00	576.64	£576.64	£650.00	
Honours Board	£150.00	£150.00	0.00	£0.00	£150.00	
Bank Safety Deposit	£25.00	£25.00	2.73	£2.73	£0.00	
Cloud Storage	£0.00	£0.00	0.00	£0.00	£0.00	
Council Meeting Expenses	£0.00	£0.00	0.00	£22.50	£0.00	
	4,760.00	£5,715.00	5,173.22	8,392.87	£6,930.00	
<b>Parish Hall</b>						
3 Hire of Hall (Public Events)	£280.00	£300.00	0.00	£0.00	£300.00	
Parish Hall Expenses	£3,769.00	£2,000.00	109.37	£142.08	£6,000.00	2
Parish Hall Heating	£0.00	£5,500.00	1418.51	£2,418.51	£6,000.00	3
Parish Hall Elect Cub Cost			2.00	£2.00		
	£4,049.00	£7,800.00	£1,529.88	£2,562.59	£12,300.00	
<b>Parish Hall Re-development</b>						
4 Renovation Costs	£25,664.00	27,000.00	13,302.00	13,302.00	0.00	4
Professional Fees			23,793.67	27,133.67		
	£25,664.00	£27,000.00	£37,095.67	£40,435.67	£0.00	
<b>Parish Hall Loan Charges</b>	£0.00	£0.00	£0.00	£0.00	£9,000.00	5
5						
<b>Highways</b>						
Highways and ROW	£3,000.00	£3,000.00	£0.00	£0.00	£1,500.00	
6						
<b>Burial Ground Expenses</b>	£2,540.00	£2,540.00	£1,682.12	£1,682.12	£1,800.00	
<b>Cllr Expenses &amp; Training</b>						
8 Cllr Training	£180.00	£180.00	£0.00	£0.00	£180.00	
Chaiman's Allowance	£100.00	£100.00	£0.00	£0.00	£100.00	
Cllr Travelling	£0.00	£0.00	£0.00	£0.00	£0.00	
	£280.00	£280.00	£0.00	£0.00	£280.00	
<b>Neighbourhood Plan</b>	£3,500.00	£0.00	£72.94	£72.94	£650.00	6
9						
<b>Community</b>						
Newsletter	£760.00	800	£555.00	£948.60	£1,200.00	
Community Fund Other		1000	£4,702.89	£5,132.89	£3,000.00	7
	£760.00	£1,800.00	£5,257.89	£6,081.49	£4,200.00	

# Nether Alderley Parish Council

## Parish Hall Renovation and Costs 2024/2025

Earmarked Reserves						
10	Insurance Excess	£250.00	250.00	£0.00	£0.00	£0.00
	Asset Mangmnt Conting	£1,500.00	1500.00	£0.00	£0.00	£0.00
	External Audit Conting	£200.00	200.00	£0.00	£0.00	£0.00
	Hall Contingency	£2,000.00	0.00	£0.00	£0.00	£0.00
	Boundary Signage	£0.00	2213.46	£0.00	£0.00	£0.00
	Kings Coronation					£0.00
	Bus Shelter Conting	£1,000.00	1000.00	£0.00	£0.00	£0.00
	Hall Heating Contingency	£2,500.00	0.00	£0.00	£0.00	£0.00
	Tree Cutting Conting	£1,000.00	1000.00	£0.00	£0.00	£0.00
	Hall Renovation	£94,216.00	130000.00	£0.00	£0.00	£136,136.36
		£102,666.00	£136,163.46	£0.00	£0.00	£136,136.36
	<b>General Reserves</b>	£5,200.00	£20,000.00	£0.00	£0.00	£20,000.00
	<b>Totals with Earmarked and General Reserves</b>	£169,358.00	£218,123.46	£60,506.31	£71,926.02	£206,629.66
	<b>Total without Earmarked and General Reserves</b>	£61,492.00	£61,960.00	£60,506.31	£71,926.02	£50,493.30
	VAT on payments	£5,096.05		£5,581.93	£7,460.99	
	<b>RECEIPTS</b>					
	Corr. of under/over payment Pension Contributions	£0.00	£0.00	£0.00	£0.00	£0.00
	Ill Health Insurance refund	£0.00	£0.00	£0.00	£0.00	£0.00
1	P/Hall Electricity refund	£0.00	£0.00	£0.00	£0.00	£0.00
2	Parish Hall Donations	£0.00	£0.00	£1,000.00	£1,000.00	£0.00
3	Parish Hall Rental Income					£4,000.00
6	Burial Fees	£3,135.00	£3,200.00	£2,760.00	£5,120.00	£3,800.00
	Neighbourhood Plan	£3,500.00	£0.00	£0.00	£0.00	£0.00
6	Community Newsletter	£200.00	£215.00	£0.00	£0.00	£215.00
8	Precept	£54,650.00	£59,412.00	£59,412.00	£59,412.00	£59,662.00
9	CEC Gran/Section 106/CIL	£0.00	£0.00	£45,761.09	£45,761.09	£0.00
10	Bank interest	£7.00	£100.00	£299.75	£3,455.59	£1,400.00
11	Clean-up Grant	£0.00	£0.00	£0.00	£0.00	£0.00
12	Refund - Hi-Viz Jackets	£0.00	£0.00	£0.00	£0.00	£0.00
	Other: - Advertising Fee	£0.00	£0.00	0.00	£0.00	£0.00
		£61,492.00	£62,927.00	£109,232.84	£114,748.68	£69,077.00
	Plus VAT repaid	£706.60	£5,096.06	£10,677.99	£1,879.06	
	<b>Budgeted Surplus income over expenditure</b>			<b>£48,726.53</b>	<b>£42,822.66</b>	<b>£18,583.70</b>
	<b>Summary of Resouces 2024/25</b>					
	Bank Reconcillation	£209,483.00	as at 31st March 2024 (Attached)			
	Add Receipts 24/25	£69,077.00				
	Sub Total	<b>£278,560.00</b>				
	Less Earmarked Reserves	£139,136.36	Reserves Balances Attached			
	Less General Reserves	£20,000.00				
	Less Paymnts Budget 24/25	£50,493.30				
	<b>Total</b>	<b>£68,930.34</b>	<b>Surplus</b>			



## Explanatory Notes the 2024/25 Budget Report April Council

These costs are based on the Bank Reconciliation and Reserve Balances as of 31<sup>st</sup> March (attached) after all the payments and receipts have been posted and which will be approved at the April Council. This will then close the 2023/24 Financial Year Accounts.

Notes - Reference to attached Spreadsheet.

- 1) Insurance premium in 2024/25 will be £2644.84 but a further quote is expected for the period of the Parish Hall renovation which should be covered by the £3,250. Note we had to pay 2 premiums in 2023/24 because we were combining policies and paid 2022/23 in April 23 and 2023/24 in March 24.
- 2) Parish Hall expenses for tables and chairs
- 3) Parish Hall heating cost, also we will need a gas tariff as well as an electric tariff. Hall will be closed until October so this should be less than the budgeted figure.
- 4) All Hall renovation costs will be from Earmarked Reserves, S106, Loans and grants.
- 5) Charges may be cheaper if interest rates drop. We will only pay one tranche of the 6 monthly payments in 2024/25.
- 6) Neighbourhood Plan - type setting and printing of Inspector Copies.
- 7) A contingency in case we need Mr Beeby to do work for us.
- 8) All the earmarked reserves will be allocated to the Parish Hall Renovation until the work is complete. However, we have a £40,853 70 buffer which should not be needed after we have managed the cash flow of VAT recovery and we can then re-populate the earmarked reserves for issues we want to address such as need more boundary signage etc. There is also the £20k General Reserve which we may have to call on for cash flow management but should be replenished by monthly VAT.

Recoveries, If we are lucky we may also have a further CIL Payment in May and or November 2024

- 9) Parish Hall Income estimated
- 10) Surplus of income over expenditure
- 11) Tender cost uplifted by £30k.
- 12) 2024/25 Buffer of £40,853.70

In conclusion because of the £30k contract price uplift we have a tighter resources to cost ratio than we would like.

We need to watch closely the use of the £72k contingencies and PC sums within the contract and if necessary make saving in the contract if these threaten to be used up.

David Naylor  
Parish Clerk and RFO  
Nether Alderley Parish Council  
March 2024

## Nether Alderley Parish Council

Prepared by: David Naylor Parish Clerk/RFO  
*Name and Role (Clerk/RFO etc)*

Date: 31st March 2024

Approved by: \_\_\_\_\_  
*Name and Role (RFO/Chair of Finance etc)*

Date: \_\_\_\_\_

	<b>Bank Reconciliation at 31/03/2024</b>		
	Cash in Hand 01/04/2023		161,464.28
	<b>ADD</b> Receipts 01/04/2023 - 31/03/2024		127,405.73
			288,870.01
	<b>SUBTRACT</b> Payments 01/04/2023 - 31/03/2024		79,387.01
<b>A</b>	<b>Cash in Hand 31/03/2024</b> (per Cash Book)		<b>209,483.00</b>
	Cash in hand per Bank Statements		
	Petty Cash	31/03/2024	0.00
	Unity Trust Bank Savings Acc. No.	31/12/2023	20,360.73
	Skipton Building Society	31/12/2023	87,852.40
	Reserve Account Nat West Acc. No.	31/03/2024	25,379.27
	Current Account Nat West Acc. No.	31/03/2024	79,379.04
			<b>212,971.44</b>
	Less unrepresented payments		3,488.44
			209,483.00
	Plus unrepresented receipts		
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>209,483.00</b>
	<b>A = B Checks out OK</b>		

## Unrepresented Payments 31<sup>st</sup> March 2024

These will be posted by Scribe into the 2023/24 Accounts when

Voucher No.	Date	Cheque No.	Value	Payee
134	13.02/24	1726	£840.00	Parkinson Partnership
133	28/03/24	1737	£2,648.33	Clear Councils Insurance
		<b>Total</b>	<b>£3,488.44</b>	

**Nether Alderley Parish Council**  
**Reserves Balance**  
**2023-2024**

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<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
<b>Capital</b>					
General Reserve (Four Months		20,000.00			20,000.00
<b>Total Capital</b>	<b>0.00</b>	<b>20,000.00</b>			<b>20,000.00</b>
<b>Earmarked</b>					
Insurance Excess		250.00			250.00
Asset Management Contingenc		1,500.00			1,500.00
External Audit Contingency		200.00			200.00
Parish Hall Contingency					0.00
Boundary Signage		2,213.46			2,213.46
Kings Coronation					0.00
Bus Shelter Contingency		1,000.00			1,000.00
Hall Electricity Contingency					0.00
Tree Cutting Contingency		1,000.00			1,000.00
Hall Renovation		130,000.00			130,000.00
<b>Total Earmarked</b>	<b>0.00</b>	<b>136,163.46</b>			<b>136,163.46</b>
<b>TOTAL RESERVE</b>		<b>156,163.46</b>			<b>156,163.46</b>
<b>GENERAL FUND</b>					<b>53,319.54</b>
<b>TOTAL FUNDS</b>					<b>209,483.00</b>



# ENCLOSURE 2

**March 2024**

**Grant Agreement**

**between**

**CHESHIRE EAST BOROUGH COUNCIL**

**And**

**Nether Alderley Parish Council**

THIS AGREEMENT is dated 19<sup>th</sup> March 2024

Parties

- (1) **CHESHIRE EAST BOROUGH COUNCIL**, whose principal address is at Westfields Middlewich Road Sandbach CW11 1HZ (**“Council”, “Us”, “We” or “Our”**).
- (2) **Nether Alderley Parish Council** whose principal address is at Church Lane, Nether Alderley SK10 4TW (**“Recipient” or “You”**).

Background

- (A) We have agreed to pay the Grant to You to assist You in carrying out the Project.
- (B) This Agreement sets out the terms and conditions [including any Conditions Precedent] on which the Grant is made by Us to You.
- (C) These terms and conditions are intended to ensure that the Grant is used for the purpose for which it is awarded.

Schedule 1: The Project

The Grant has been awarded to You for the purposes detailed below and is to be delivered as stated in your application form –

Updating of kitchen facilities..

Schedule 2: Payment Schedule

Amount of Grant Payable	Date of Payment
£9,000	Payment will be made within 2 weeks of receipt of offer acceptance

Schedule 3: Conditions Precedent

We agree to pay the Grant to You in accordance with this Agreement conditional upon You agreeing to the Conditions Precedent set out below within the agreed timescales:

- Cheshire East Council is satisfied with the report summary of the decarbonisation plan
- You have submitted copies of your governing document and safeguarding policy along with your offer acceptance letter
- You have submitted a copy of your bank statement
- You have submitted evidence of your 25% match funding towards your project
- You have submitted your bank account details within your offer letter and returned to the Community Grants team electronically in order to enable the Council to make the payment to you



- You participate in our monitoring and evaluation process. Once you have accepted the grant offer and returned your signed agreement an officer will be in touch to discuss monitoring requirements

For the avoidance of doubt where there are Conditions Precedent attached to this Agreement and You are not able to meet those Conditions Precedent in the Timescale set out by Us then You will not be entitled to any payments under this Agreement and this Agreement and the grant offer will be terminated (see clause 11.1). This agreement is entered into and takes effect on the date stated at the beginning of it.

Signed For And On Behalf Of

**CHESHIRE EAST BOROUGH COUNCIL**

By an Authorised Signatory

.....  
[Name of Authorised Signatory]

.....  
**Signature of Authorised Signatory**

.....  
.....

[Name and position of Organisation  
Representative]

**AUTHORISED TO BIND THE  
ORGANISATION**

David Naylor  
.....

**Signature of Representative**

Parish Clerk  
.....

[Name of position Organisation  
Representative]

**AUTHORISED TO BIND THE  
ORGANISATION**

**Signature of Representative**



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1. Definitions

In this Agreement the following terms shall have the following meanings:

<b>Bribery Act:</b>	The Bribery Act 2010 and any subordinate legislation made under that Act from time to time together with any guidance or codes of practice issued by the relevant government department concerning the legislation.
<b>Conditions Precedent</b>	The conditions that must be satisfied by You <u>before</u> any payment will be made by Us and set out Schedule 3.
<b>GDPR:</b>	means EU General Data Protection Regulation 2016/679;
<b>Governing Body:</b>	Your governing body including its directors or trustees.
<b>Grant:</b>	The sum of <b>£9,000</b> to be paid to You in accordance with this Agreement.
<b>Grant Period:</b>	the period for which the Grant is awarded starting on the 1 April 2024 and ending <b>12 months</b> from the starting date.
<b>Intellectual Property Rights:</b>	all patents, copyrights and design rights (whether registered or not) and all applications for any of the foregoing and all rights of confidence and Know-How however arising for their full term and any renewals and extensions.
<b>Know-How :</b>	information, data, know-how or experience whether patentable or not and including but not limited to any technical and commercial information relating to research, design, development, manufacture, use or sale.
<b>Prohibited Act: means;</b>	<p>(a) offering, giving or agreeing to give to any servant of the Council any gift or consideration of any kind as an inducement or reward for:</p> <p style="padding-left: 40px;">(i) doing or not doing (or for having done or not having done) any act in relation to the obtaining or performance of this Agreement or any other contract with the Council; or</p> <p style="padding-left: 40px;">(ii) showing or not showing favour or disfavour to any person in relation to this Agreement or any other contract with the Council;</p> <p>(b) entering into this Agreement or any other contract with the Council where a commission has been paid or has been agreed to be paid by You or on its behalf, or to its knowledge, unless before the relevant contract is entered into particulars of any such commission and of the terms and conditions of any such contract for the payment thereof have been disclosed in writing to the Council;</p> <p>(c) committing any offence:</p> <p style="padding-left: 40px;">(i) under the Bribery Act;</p> <p style="padding-left: 40px;">(ii) under legislation creating offences in respect of fraudulent acts; or</p> <p style="padding-left: 40px;">(iii) at common law in respect of fraudulent acts in relation to this Agreement or any other contract with the Council; or</p> <p>(d) defrauding or attempting to defraud or conspiring to defraud the Council.</p>
<b>Project:</b>	the project described in Schedule 1.
<b>Project Manager:</b>	the individual who has been nominated to represent Us for the purposes of this Agreement.
<b>Senior Responsible Officer</b>	<b>Community Development Manager - Communities or such other officer that may be nominated by Us -</b>

<b>Single Point of Contact (SPoC)</b>	The individual who has been nominated to represent You for the purposes of this Agreement.
<b>Subsidy Regulations</b>	any European Union state aid laws (including without limitation under any Articles 86 to 89 inclusive of the Treaty of Rome (as amended) and/or any applicable judgement, court order, statute, statutory instrument, regulation, directive or decision
<b>The Policy</b>	The Cheshire East Corporate Grants Policy sets out guidance and terms relating to Cheshire East Grant Funds
<b>Timescale</b>	The timescale within which You must provide evidence of Conditions Precedent in this Agreement being met. For the purposes of this Agreement this will be three months from the Starting Date of this Grant Agreement. The Council may, at its absolute discretion, extended the Timescale.

## 2. Purpose of Grant

- 2.1 You shall use the Grant only for the delivery of the Project and in accordance with the terms and conditions set out in this Agreement and The Policy. The Grant shall not be used for any other purpose without Our prior written agreement.
- 2.2 You shall not make any significant change to the Project without Our prior written agreement.
- 2.3 Where You intend to apply to a third party for other funding for the Project, You will notify Us in advance of Your intention to do so and, where such funding is obtained, You will provide Us with details of the amount and purpose of that funding.

## 3. Payment of Grant

- 3.1 We shall not be liable to pay You any funds unless and until You have satisfied the Conditions Precedent (if any). For the avoidance of doubt where there are Conditions Precedent attached to this Agreement and You are not able to meet those Conditions Precedent in the Timescale set out by Us then You will not be entitled to any payments under this Agreement and this Agreement and the grant offer will be terminated (see clause 11.1).
- 3.2 Subject to clause 11, We shall pay the Grant to You in accordance with Schedule 2, subject to the necessary funds being available when payment falls due.
- 3.3 The amount of the Grant shall not be increased in the event of any overspend by You in the delivery of the Project. **If the eligible costs for the Project exceed the maximum funding available for the Project, the We are not obliged to provide You with any further funding for the Project.**
- 3.4 The Grant shall be paid into a bank account in Your name which must be an ordinary business bank account. All cheques from the bank account must be signed by at least two of Your individual representatives.
- 3.5 You shall promptly repay to Us any money incorrectly paid to You either as a result of an administrative error or otherwise. This includes (without limitation) situations where either an incorrect sum of money has been paid or where Grant monies have been paid in error before all conditions attaching to the Grant have been complied with by You.

## 4. Use of Grant



- 4.1 The Grant shall be used by You for the delivery of the Project in accordance with the agreed budget set out in Schedule 2.
- 4.2 You shall not use the Grant to:
- fund any expenditure which is specifically excluded by The Policy
  - make any payment to members of Your Governing Body;
  - purchase buildings or land; or
  - pay for any expenditure commitments You entered into before the Start Date, unless this has been approved in writing by Us.
- 4.3 Should any part of the Grant remain unspent at the end of the Grant Period, You shall ensure that any unspent monies are returned to Us or, We may at our absolute discretion agree to extend the Grant Period, or, if agreed in writing by Us, You shall be entitled to retain the unspent monies to use for charitable purposes as agreed.
- 4.4 Any liabilities arising at the end of the Project including any redundancy liabilities for staff employed by You to deliver the Project must be managed and paid for by You using the Grant or Your other resources. There will be no additional funding available from Us for this purpose.

## 5. Accounts and Records

- 5.1 The Grant shall be shown in Your accounts as a restricted fund and shall not be included under general funds.
- 5.2 You shall keep separate, accurate and up-to-date accounts and records of the receipt and expenditure of the Grant monies received by You.
- 5.3 You shall keep all invoices, receipts, and accounts and any other relevant documents relating to the expenditure of the Grant for a period of at least six years following receipt of any Grant monies to which they relate. We shall have the right to review, at Our reasonable request, Your accounts and records that relate to the expenditure of the Grant and shall have the right to take copies of such accounts and records.
- 5.4 You shall provide Us with a copy of Your accounts in respect of expenditure of the Grant funds.
- 5.5 You shall comply and facilitate Our compliance with all statutory requirements as regards accounts, audit or examination of accounts, annual reports and annual returns.

## 6. Monitoring and Reporting

- 6.1 You shall closely monitor the delivery and success of the Project throughout the Grant Period to ensure that the aims and objectives of the Project are being met and that this Agreement is being adhered to. Payment of the Grant may be dependent on satisfactory monitoring of the Project.
- 6.2 You shall on request provide Us with such further information, explanations and documents as We may reasonably require in order to establish that the Grant has been used properly in accordance with this Agreement.
- 6.3 You shall permit any person authorised by Us such reasonable access to Your employees, agents, premises, facilities and records, for the purpose of discussing, monitoring and evaluating Your fulfilment of the conditions of this Agreement.
- 6.4 You shall provide Us with reports as required and as set out in The Policy which shall confirm whether the Project has been successfully and properly completed.



## 7. Acknowledgment and Publicity

- 7.1 You shall acknowledge the Grant in Your annual report and accounts, including an acknowledgement of Us as the source of the Grant.
- 7.2 You shall not publish any material referring to the Project or Us other than in accordance with The Policy. You shall acknowledge the support of the Council in any materials that refer to the Project and in any written or spoken public presentations about the Project.

## 8. Confidentiality

- 8.1 Subject to clause 9 (Freedom of Information), each party shall during the term of this Agreement and thereafter keep secret and confidential all business, technical or commercial information disclosed to it as a result of the Agreement and shall not disclose the same to any person save to the extent necessary to perform its obligations in accordance with the terms of this Agreement or save as expressly authorised in writing by the other party.
- 8.2 The obligation of confidentiality contained in this clause shall not apply or shall cease to apply to any Intellectual Property Rights, Know-How or other business, technical or commercial information which:
  - (a) at the time of its disclosure by the disclosing party is already in the public domain or which subsequently enters the public domain other than by breach of the terms of this Agreement by the receiving party;
  - (b) is already known to the receiving party as evidenced by written records at the time of its disclosure by the disclosing party and was not otherwise acquired by the receiving party from the disclosing party under any obligations of confidence; or
  - (c) is at any time after the date of this Agreement acquired by the receiving party from a third party having the right to disclose the same to the receiving party without breach of the obligations owed by that party to the disclosing party.

## 9. Freedom of Information

- 9.1 You acknowledge that We are subject to the requirements of the Freedom of Information Act 2000 (FOIA) and the Environmental Information Regulations 2004, and shall assist and co-operate with Us to enable Us to comply with these information disclosure requirements.
- 9.2 You shall:
  - (a) transfer the request for information to Us as soon as practicable after receipt and in any event within two Working Days of receiving a request for information;
  - (b) provide Us with a copy of all information in its possession or power in the form that We require within five working days (or such other period as We may specify) of Us requesting that information; and
  - (c) provide all necessary assistance as reasonably requested by Us to enable Us to respond to a request for information within the time for compliance set out in section 10 of the FOIA or regulation 5 of the Environmental Information Regulations 2004.
- 9.3 We shall be responsible for determining in Our absolute discretion whether the information:
  - (a) is exempt from disclosure in accordance with the provisions of the FOIA or the Environmental Information Regulations 2004;
  - (b) is to be disclosed in response to a request for information, and in no event shall You respond directly to a request for information unless expressly authorised to do so by Us.



9.4 You acknowledge that We may, acting in accordance with the Secretary of State for Constitutional Affairs' Code of Practice on the discharge of public authorities' functions under Part 1 of FOIA (issued under section 45 of the FOIA, November 2004), be obliged under the FOIA or the Environmental Information Regulations 2004 to disclose information:

- (a) without consulting You; or
- (b) following consultation with You and having taken Your views into account, provided always that where clause 9.4(b) applies We shall, in accordance with any recommendations of the Code, take reasonable steps, where appropriate, to give You advanced notice, or failing that, to draw the disclosure to Your attention after any such disclosure.

9.5 You shall ensure that all information produced in the course of the Agreement or relating to the Agreement is retained for disclosure and shall permit Us to inspect such records as requested from time to time.

## 10. Information Sharing and Data Protection

10.1 You acknowledge that We and the Minister of State may share information relevant to the Grant Monies with each other and their agents (if any).

10.2 You agree that upon expiry or earlier termination of this Agreement, it will procure that all data and other material belonging to Us and all media of any nature containing information and data belonging to the Us or relating to the Project will either be delivered to Us or destroyed forthwith shall certify full compliance with this clause 10.

10.3 For the purposes of this clause 10:

Data Protection Legislation means the EU Directive 95/46/EC, as transposed into domestic legislation and as amended, replaced or superseded from time to time, including by the GDPR and laws implementing or supplementing the GDPR; and

GDPR means EU General Data Protection Regulation EU 2016/679, as amended or re-enacted from time to time and any United Kingdom Act or European Union Regulation recognised in UK law substantially replacing the same. All compliance references to GDPR in this Agreement are applicable from 25<sup>th</sup> May 2018.

Notwithstanding the general obligations in clauses 10.2 and 10.3, each party will at all times comply with the Data Protection Legislation including where appropriate maintaining a valid and up to date registration or notification under the Data Protection Act 2018 and meeting the requirements of GDPR.

## 11. Withholding, Suspending and Repayment of Grant

11.1 Where there are Conditions Precedent attached to this Agreement and You are not able to meet those Conditions Precedent in the Timescale set out by Us then You will not be entitled to any payments under this Agreement and this Agreement and the grant offer will be terminated.

11.2 Our intention is that the Grant will be paid to You in full. However, without prejudice to Our other rights and remedies, We may at Our discretion withhold or suspend payment of the Grant and/or require repayment of all or part of the Grant if:

- (a) You use the Grant for purposes other than those for which they have been awarded;



- (b) We consider that You have not made satisfactory progress with the delivery of the Project;
- (c) You are, in Our reasonable opinion, delivering the Project in a negligent manner;
- (d) You obtain duplicate funding from a third party for the Project;
- (e) You obtain funding from a third party which, in Our reasonable opinion, undertakes activities that are likely to bring the reputation of the Project or the Council into disrepute;
- (f) You provide Us with any materially misleading or inaccurate information;
- (g) You commit or committed a Prohibited Act;
- (h) any member of Your governing body, employee or volunteer has (a) acted dishonestly or negligently at any time and directly or indirectly to the detriment of the Project or (b) taken any actions which, in Our reasonable opinion, brings or is likely to bring the Council's name or reputation into disrepute;
- (i) You cease to operate for any reason, or You pass a resolution (or any court of competent jurisdiction makes an order) that You are to be wound up or dissolved (other than for the purpose of a bona fide and solvent reconstruction or amalgamation);
- (j) You become insolvent, or You are declared bankrupt, or placed into receivership, administration or liquidation, or a petition has been presented for Your winding up, or You enter into any arrangement or composition for the benefit of Your creditors, or You are unable to pay Your debts as they fall due;
- (k) You fail to comply with any of the terms and conditions set out in this Agreement or The Policy and fail to rectify any such failure within 30 days of receiving written notice detailing the failure; or
- (l) In the event that repayment or recovery is required under State Aid Regulations the parties will work together, subject to clause 11 (a) to (k) above, and co-operate in any actions necessary (including entering into any further agreements) to remedy any unlawful obligation.
- 11.3 Should You be subject to financial or other difficulties which are capable of having a material impact on the effective delivery of the Project or compliance with this Agreement You will notify Us as soon as possible so that, if possible, and without creating any legal obligation, We will have an opportunity to provide assistance in resolving the problem or to take action to protect the Council and the Grant monies.
- 11.4 You agree that, following a written request to You from Us, you will suspend your use of any Grant Monies You holds at that time and the event that clause 11.2 (j), (k) and/or (l) apply.
- 11.5 Should We not exercise its options under paragraph 11.3 or 11.4 above, or if there is any delay in doing so, this shall not constitute a waiver of that option unless the We confirm that waiver in writing. Furthermore, any such waiver shall not be taken as a precedent for any other, or subsequent, circumstances.



11.6 For the avoidance of doubt the payment of Grant Monies will be made to meet actual eligible costs and to fulfil the Project and We are not obliged to make available to the You the maximum amount of the Funds should the Project be completed using less than the maximum amount of Grant Monies available.

## 12. Anti-Discrimination/Equalities

- 12.1 You shall not unlawfully discriminate within the meaning and scope of any law, enactment, order, or regulation relating to discrimination (whether in race, gender, religion, disability, sexual orientation, age or otherwise) in employment.
- 12.2 You shall take all reasonable steps to secure the observance of clause 12.1 by all Your servants, employees or agents and all suppliers and sub-contractors engaged on the Project.

## 13. Human Rights

- 13.1 You shall (and use Your reasonable endeavours to procure that Your staff shall) at all times comply with the provisions of the Human Rights Act 1998 in the performance of this Agreement as if You were a public body (as defined in the Human Rights Act 1998).
- 13.2 You shall undertake, or refrain from undertaking, such acts as We request so as to enable Us to comply with Our obligations under the Human Rights Act 1998.

## 14. Safeguarding

- 14.1 You will ensure that any person employed by You has, where required, been subject to a valid disclosure check through the Disclosure and Barring Service.
- 14.2 You will ensure that you have and implement robust up-to-date policies and procedures in place set out in The Policy for avoiding and responding to actual or suspected physical, sexual, racial, psychological, financial or other discriminatory abuse and acts of neglect or omission. Such policies and procedures are to be reviewed at least annually and produced to the Council on request.
- 14.3 You will comply with any safeguarding policies issued by the Council including the by the Local Safeguarding Boards, details of which are on the following websites: [www.cheshireeastscb.org.uk](http://www.cheshireeastscb.org.uk); [www.stopadultabuse.org.uk](http://www.stopadultabuse.org.uk).

## 15. Limitation of Liability and Insurance

- 15.1 We accept no liability for any consequences, whether direct or indirect, that may come about from You running the Project, the use of the Grant or from withdrawal of the Grant. You shall indemnify and hold Us harmless, Our employees, agents, officers or sub-contractors with respect to all claims, demands, actions, costs, expenses, losses, damages and all other liabilities arising from or incurred by reason of the actions and/or omissions of You in relation to the Project, the non-fulfilment of Your obligations under this Agreement or Your obligations to third parties.
- 15.2 Subject to clause 15.1, Our liability under this Agreement is limited to the payment of the Grant.
- 15.3 You shall effect and maintain with a reputable insurance company a policy or policies in respect of all risks which may be incurred by You, arising out of Your performance of the



Agreement, including death or personal injury, loss of or damage to property or any other loss (the **Required Insurances**).

- 15.4 The Required Insurances referred to above include (but are not limited to):
- (a) public liability insurance with a limit of indemnity of not less than five million pounds (£5,000,000) in relation to any one claim or series of claims arising from the Service; and
  - (b) employer's liability insurance with a limit of indemnity of not less than ten million pounds (£10,000,000) in relation to any one claim or series of claims arising from the Service.

You shall (on request) supply to Us such information as We may reasonably require relating to the insurance policies and evidence that the relevant premiums have been paid.

- 15.5 You shall ensure that at all material times it or any person or body authorised to perform any work in connection with the Project maintains in force policies of insurance with an insurance company of long-standing and good repute in respect of :-
- a. Public liability to a minimum of indemnity of five million pounds (£5,000,000) in respect of any one claim;
  - b. Employer's liability to a minimum of ten million pounds (£10,000,000); and
  - c. Such other insurance as may be required by the Local Authority or otherwise in order to cover its liabilities.

## 16. Warranties

- 16.1 You warrant, undertake and agree that:
- (a) You have all the necessary resources and expertise to deliver the Project (assuming due receipt of the Grant);
  - (b) You have not committed, nor shall You commit, any Prohibited Act;
  - (c) all financial and other information which has been disclosed by You to Us is to the best of Your knowledge and belief, true and accurate;
  - (d) You are not subject to any contractual or other restriction imposed which may prevent or materially impede You from meeting Your obligations in connection with the Grant;
  - (e) You have and shall keep in place adequate procedures for dealing with any conflicts of interest;
  - (f) You have and shall keep in place systems to deal with the prevention of fraud and/or administrative malfunction;
  - (g) all financial and other information You have disclosed to Us is to the best of Your knowledge and belief, true and accurate;
- 16.2 Where appropriate, You will procure that its contractors and sub-contractors will:
- a. Obtain all necessary consents licences and permission (statutory, regulatory, contractual or otherwise) it may require and which are necessary to enable the You to comply with Your obligations under this Agreement and to undertake the Project;
  - b. Comply with the Law, the terms of this Agreement during the construction and ongoing management of the Project;
  - c. enter into a recognised consultancy contract/s with reputable consultant/s which contract/s provide for a 12 year limitation period should legal action need to be taken in respect of the contract/s and requires that any sub-contract that the consultant enters into be on the same basis;



- d. enter into a recognised works or construction contract with a reputable contractor, which contract provides for a 12 year limitation period should legal action need to be taken in respect of the contract and requires that any sub-contract that the contractor enters into be on the same basis; and
- e. keep the Us fully informed of any actual or potential disputes that arise with any parties referred to in c. and d. above
- f. in the event You decide to suspend or terminate Your contracts with Your consultant/s and/or building contractor, You will obtain the Local Authority's written consent to prior to taking any action to suspend or terminate those contracts;
- g. ensure that the Project is procured in compliance with the Law and completed within any timescales and/or milestones agreed between the parties and in any event in accordance with clauses 2, 3 and 4.
- h. You have all necessary resources and expertise to deliver the Project (assuming due receipt of the Grant monies);
- i. You shall at all times comply with all relevant legislation and all applicable codes of practice and other similar codes or recommendations in relation to the Project, and shall notify Us immediately of any significant departure from such legislation, codes or recommendations;
- j. You shall comply with the requirements of the Health and Safety at Work etc. Act 1974 and any other acts, orders, regulations and codes of practice relating to health and safety, which may apply to employees and other persons working on the Project;
- j. You are not subject to any contractual or other restriction imposed by its own or any other organisation's rules or regulations or otherwise which may prevent or materially impede it from meeting its obligations in connection with the Grant monies;

## 17. Duration

Except where otherwise specified, the terms of this Agreement shall apply from the date of this Agreement until the anniversary of expiry of the Grant Period or for so long as any Grant monies remain unspent by You, whichever is longer.

## 18. Termination

We may terminate this Agreement and any Grant payments on giving You three months written notice should We be required to do so by financial restraints, or for any other reason.

## 19. Dispute Resolution

- 19.1 In the event of any complaint or dispute (which does not relate to Our right to withhold funds or terminate) arising between Us in relation to this Agreement the matter should first be referred by the Single Point of Contact for resolution to the Project Manager or any other individual nominated by Us from time to time.
- 19.2 Should the complaint or dispute remain unresolved within 14 days of the matter first being referred to the Project Manager or other nominated individual, as the case may be, either party may refer the matter to the Senior Responsible Officer and Your Chair with an



instruction to attempt to resolve the dispute by agreement within 28 days, or such other period as may be mutually agreed by Us and You.

- 19.3 In the absence of agreement under clause 19.2, the parties may seek to resolve the matter through mediation under the CEDR Model Mediation Procedure (or such other appropriate dispute resolution model as is agreed by both parties). Unless otherwise agreed, the parties shall bear the costs and expenses of the mediation equally.

## 20. General

- 20.1 You may not, without Our prior written consent, assign, transfer, sub-contract, or in any other way make over to any third party the benefit and/or the burden of this Agreement or, except as contemplated as part of the Project, transfer or pay to any other person any part of the Grant.
- 20.2 No failure or delay by either party to exercise any right or remedy under this Agreement shall be construed as a waiver of any other right or remedy.
- 20.3 All notices and other communications in relation to this Agreement shall be in writing and shall be deemed to have been duly given if personally delivered, e-mailed, or mailed (first class postage prepaid) to the address of the relevant party, as referred to above or otherwise notified in writing. If personally delivered or if e-mailed all such communications shall be deemed to have been given when received (except that if received on a non-working day or after 5.00 pm on any working day they shall be deemed received on the next working day) and if mailed all such communications shall be deemed to have been given and received on the second working day following such mailing
- 20.4 This Agreement shall not create any partnership or joint venture between Us, nor any relationship of principal and agent, nor authorise any party to make or enter into any commitments for or on behalf of the other party.
- 20.5 Where You are not a company nor an incorporated entity with a distinct legal personality of Your own, the individuals who enter into and sign this Agreement on your behalf shall be jointly and severally liable for Your obligations and liabilities arising under this Agreement.
- 20.6 This Agreement does not and is not intended to confer any contractual benefit on any person pursuant to the terms of the Contracts (Rights of Third Parties) Act 1999.
- 20.7 This Agreement shall be governed by and construed in accordance with the law of England and the parties irrevocably submit to the exclusive jurisdiction of the English courts.
- 20.8 No variation of the terms and conditions set out or referred to in this Agreement will be effective unless it is agreed in writing and signed by both parties.

# Nether Alderley Parish Council Risk Assessment 2024/25      ENCLOSURE 3

The document ‘Governance and Accountability for Local Councils: A Practitioner’s Guide March 2021 (England) states that “Risk management is the process whereby authorities methodically address the risks associated with what they do and the services which they provide. The focus of risk management is to identify what can go wrong and take proportionate steps to avoid this or successfully manage the consequences.” The Guide explains that “Once the authority has identified its key risks, the next step is to assess the potential consequences of a risk occurring (impact) and consider how likely this is (likelihood)”.

This document is produced to record the Parish Council’s assessment of the risks that it faces and to satisfy itself that it has taken adequate steps to minimize and address risk.

The following procedure has been followed:

- » Areas to be reviewed are identified
- » The potential risks are identified
- » Management and control of the risk is evaluated and findings recorded
- » Each area is reviewed, assessed and revised if necessary

Subject	Risk/s Identified	H/ M/L	Management/Control of Risk	Review/Assess/Revise/Comments
<b>FINANCIAL</b>				
Expenditure	Parish Council does not operate within legal powers of expenditure.	L	<ul style="list-style-type: none"> <li>• Clerk checks and minutes legal power conferred for each occasion of spending,</li> <li>• Any queries are referred to the Cheshire Association of Local Councils prior to spending.</li> <li>• The Parish Council has adopted the Power of Competence.</li> <li>• The Parish Council has purchased and installed Scribe Accounts Software which is now fully live.</li> </ul>	Adequate
Expenditure	Spending not properly authorised by the Parish Council.	L	<ul style="list-style-type: none"> <li>• All payments are authorised (proposed and seconded) at the relevant Parish Council meeting and wit an appropriate minute.</li> <li>• Cheques and supporting documentation signed by 2 signatories.</li> <li>• Financial regulations are adhered to.</li> <li>• Payments proposed and seconded, agreed by all Councillors who are present.</li> <li>• The meetings will only proceeds if they are quorate i.e. at least 3 members are present.</li> <li>• The Clerk prepares a schedule of payments (Appendix A in the Agenda) forming part of the agenda for each meeting (in accordance with Financial Regulation 5.2).</li> <li>• Urgent payments are authorised at the following meeting, according to Financial regulations 5.5a.</li> <li>• Payment between meetings has been approved for regular, prior approved amounts for pension contribution, which must be received by 19<sup>th</sup> of each month, and the Clerk’s salary (21<sup>st</sup> of each month) where meetings do not fall at appropriate times to make these payments. However, this is a rare occurrence.</li> </ul>	Adequate
Expenditure	The Parish Council falls in to debt.	L	<ul style="list-style-type: none"> <li>• Adequate reserves are ensured.</li> <li>• For the past few years ear marked reserves for the Parish Hall refurbishment have been growing following the precept rise for that purpose and are now very significant. However, the general reserve has been lower than the optimum. During 2023/24 these Parish Hall refurbishment earmarked reserves are likely to be spent and the general reserve has now been increased to £20,000 which equates to 4 months current spend.</li> </ul>	<p>Adequate</p> <p>Note: Clerk carries out monthly reconciliations to current and reserve accounts account but</p>

			<ul style="list-style-type: none"> <li>• The Annual budget ensures that income matches expenditure.</li> <li>• The Precept is requested to ensure predicted expenditure is properly covered.</li> <li>• Quarterly budget monitoring and bank reconciliations presented to and approved by the Council.</li> <li>• Expenditure under budget headings monitored and resolution made should expenditure exceed a budgeted area.</li> </ul>	presents quarterly to the Council
Expenditure	Fraud/Corruption Clerk or Councillors	L	<ul style="list-style-type: none"> <li>• Financial regulations in place.</li> <li>• Cheques are signed by 2 mandated members of the Council.</li> <li>• The Clerk is permitted to access bank information, transfer funds between accounts but not to make payments.</li> <li>• All payments are agreed at meetings. Only urgent payments as noted in Financial Regulations 5.5 a, which may be paid between meetings. Payment is then presented at the next meeting. All payments are the subject of an appropriate minute.</li> <li>• The Parish Council has adequate Fidelity guarantee cover in insurance policy.</li> <li>• Internal audit is provided with all relevant documentation and read access to Scribe accounts.</li> <li>• Bank reconciliations and budgetary control figures inspected in detail and verified each quarter by a Councillor who is not the Chairman, prior to presentation and approval to the Parish Council.</li> </ul>	<p>Adequate</p> <p>Financial Regulations adopted October 2019 amended July 2020</p>
Expenditure	<p>Supplier (procurement) fraud:</p> <ul style="list-style-type: none"> <li>• New supplier</li> </ul> <ul style="list-style-type: none"> <li>• Changes to supplier details</li> <li>• Mandate fraud</li> </ul>	H	<ul style="list-style-type: none"> <li>• Financial Regulations adopted 2019, amended July 2020 (Section 10)</li> <li>• Supplier Account Set Up and Change Procedures (Adopted March 2022)</li> <li>• Choose suppliers carefully.</li> <li>• Validate new supplier details i.e. Company name in which it trades, business address, telephone no., email Vat Registration etc. using various methods: Companies House, website, telephone directory</li> <li>• Keep invoices and supplier details in a secure place.</li> <li>• Cheques must be made payable in the company's trading name (payee).</li> <li>• A cheque must not be issued until works/goods/services are received.</li> <li>• Inspect bank statements carefully for any suspicious activity.</li> <li>• Inform bank immediately if there is any unusual activity on the bank account.</li> <li>• Members declare prior interest with supplier (i.e. Code of Conduct).</li> <li>• New suppliers should be informed and agree to notify the Parish Council of any impending changes that would effect the contract in any way.</li> </ul> <ul style="list-style-type: none"> <li>• Only accept changes in writing on headed paper.</li> <li>• Verify and corroborate any request to change supplier's details with supplier accounts department.</li> <li>• Verify and corroborate any request to change supplier's details for direct debits, standing orders and bank transfers.</li> <li>• Maintain records of standing orders/direct debits/bank transfers and keep in a secure place.</li> </ul>	Adequate
Expenditure	Inadequate income to meet expenditure	M	<ul style="list-style-type: none"> <li>• Budget set annually.</li> <li>• Precept requested on basis of budgeted amounts predicted for forthcoming year.</li> <li>• Clerk informs Cheshire East Council of precept requirement within time frame required.</li> <li>• Annual appraisal of burial fees.</li> <li>• Reserves monitored at all times.</li> <li>• Quarterly bank reconciliations presented by the Clerk and assessed by the Council.</li> <li>• Quarterly presentation of each area of spending and receipts compared with budgeted amounts, by the Clerk to the Council (budget monitoring).</li> </ul>	<p>Adequate</p> <p>Council agrees that income from Burials is not predictable</p>

Expenditure Energy Costs	Inadequate budget for Energy Costs	L	<ul style="list-style-type: none"> <li>The Parish Council's Budget has been increased for Energy.</li> <li>The Hall is likely to be out of use during colder months of 2023/24 due to renovation work.</li> </ul>	
			<ul style="list-style-type: none"> <li>Background heating is not on during the frost-free months of the year and only on hire days. The cost of Energy is reducing over the next 3 months.</li> </ul>	
Parish Hall Renovation Expenditure	Renovation Costs could exceed Parish Council Resources	M	<ul style="list-style-type: none"> <li>The Parish Council has assembled sufficient resources from Community Infrastructure Levy (CIL), Section 106 payments both from Alderley Park development and by the increase in the precept in 2021 which continues to provide an annual income for the Parish Hall Ear marked reserves. This has created a significant funding pot plus the addition of an approved £250,000 PWLB loan. An Architect was appointed in 2020 and a Quantity Surveyor last year. The work was tendered last year, and the contract was signed on the 20<sup>th</sup> March 2024. Work will start on 15<sup>th</sup> April 2024 for 24 weeks. The Parish Council will become VAT registered to be able to recover the associated VAT. The Steve Parkinson Partnership has been appointed to provide VAT advice. The signed contract with B &amp; E Boyes has contingencies and PC sums amounting to £72,000 which will be monitored carefully and if necessary there will be cost savings made in the scale of the work. VAT will be recovered monthly on the monthly bills. Cheshire East will pay the contractors direct from approved monthly bills for the section 106 and recover VAT themselves. The Parish Council has a capital buffer of <b>XXX</b> between cost and resources to manage cash flow issues.</li> </ul>	Adequate
Expenditure	Charges made to the Parish Council for services or goods not accurate	L	<ul style="list-style-type: none"> <li>Financial regulations lay out rules that include verification of each invoice by Clerk for accuracy and arithmetic, invoices assessed and signed by 2 mandated members of Council, payments agreed by whole Council at meetings (apart from urgent payments).</li> <li>Clerk, to carry out electricity meter reading on monthly basis and report to electricity company. Direct debit invoices then assessed for accuracy against readings given.</li> </ul>	Adequate
Expenditure	Direct debit/standing order payments not rigorously controlled	L	<ul style="list-style-type: none"> <li>Direct debits for utilities.</li> <li>Standing order for pension contribution. Agreed average amount paid monthly with the last payment in financial year adjusted +/-.</li> <li>Pension contribution spreadsheet presented in the month they are due and approved at the PC meeting.</li> <li>Clerk checks invoices on arrival for accuracy.</li> <li>Direct debit invoices presented to first Council meeting after receipt, although payment may have been taken and agreements are retrospective. (2 weeks between invoice arriving and debit being made, allowing time to follow up with electricity company if necessary).</li> <li>Annual review of electricity supplier. The supplier during 2022/23 has been assessed by two companies affiliated to ChALC and Nalc which have both confirmed that the tariffs were the best in the market at this time.</li> <li>Annual review of direct debit/standing order mechanism.</li> </ul>	Adequate
Expenditure	Parish Council does not obtain value for money	L	<ul style="list-style-type: none"> <li>Annual review of regular service providers - electricity provider and insurance premium.</li> <li>Relating to above, investigations carried out where the Parish Council feels it is necessary, regarding alternative service providers for comparison of rates.</li> <li>Financial regulations in place regarding value for money in relation to orders for contracts, estimates and tenders (Sections 10 and 11).</li> </ul>	Adequate
Expenditure	There is not proper control of use of public money	L	<ul style="list-style-type: none"> <li>Legal power checked for each area of spending.</li> <li>The Parish Council has adopted the Power of Competence. Annual base budget review carried out. See 'Parish Council does not obtain value for money' above. Quarterly bank reconciliations and comparison of spending against budgeted amount (budget monitoring).</li> </ul>	Adequate

Expenditure	Payments made for regular services or remunerations are not reasonable or	L	<ul style="list-style-type: none"> <li>Annual evaluation of payments made for regular services e.g. burial ground maintenance.</li> <li>Annual review of Clerk's salary, with reference to recommendations of NALC.</li> <li>Annual review of Clerk's expenses, with reference to NALC recommendations.</li> </ul>	Adequate.
	appropriate			
Expenditure	Clerk's expense claims inaccurate	L	<ul style="list-style-type: none"> <li>The Clerk submits monthly expense claims. Expense claim are scrutinised by whole Parish Council at the Monthly Council Meeting together with the Payroll provider's employer and employee payslips which contain those expenses.</li> <li>Payroll provider checks for arithmetic accuracy.</li> <li>The Clerk's expenses provision is agreed by resolution annually. Travel based upon NALC recommendations currently 45 per mile.</li> <li>All expense claims for items purchased or bills paid are accompanied by the relevant invoice/receipt documentation.</li> </ul>	Adequate
Precept	Adequacy. Requirement not submitted to Primary Authority Money not received	L	<ul style="list-style-type: none"> <li>Precept based upon annual budget, organised in anticipation of precept request.</li> <li>Precept - an agenda item for first meeting in January each year and submitted to Primary authority immediately after meeting.</li> <li>Clerk informs Parish Council of receipt of precept, paid in two amounts through the year.</li> <li>All receipts including interest, CIL s106 and precept are notified to the monthly parish council meetings (in Appendix A of the Agenda).</li> </ul>	Adequate
Banking arrangements	Arrangements are not adequate	L	<ul style="list-style-type: none"> <li>Suitable mandate, conforming to Financial Regulations, has been drawn up and reviewed twice yearly for accuracy, permissibility of signatories listed and signing rules.</li> <li>Efficiency and suitability of accounts reviewed twice yearly.</li> </ul>	Adequate
Banking Arrangements	Mandate is not abided by	L	<ul style="list-style-type: none"> <li>6 monthly review by full Parish Council to reappraise mandate.</li> <li>Internal audit check.</li> </ul>	Adequate Parish Council continues to use cheque payments and not online banking.
Payments received	Banking of payments not prompt	L	<ul style="list-style-type: none"> <li>Clerk banks payments promptly.</li> <li>Payments reported to Parish Council meeting.</li> <li>Internal auditor checks for prompt banking.</li> <li>Burial payments banked as soon after the burial event as feasible.</li> <li>VAT reclaims and Precept payments made by BACS.</li> </ul>	Burial payments may not be banked immediately as Clerk waits until after the interment to bank, in the event that the interment is cancelled. Facility agreed for one undertaker to make payments directly into the Parish Council's account.

Payments received	Payments not received	L	<ul style="list-style-type: none"> <li>There are relatively few burials to take place each year.</li> <li>The Clerk maintains records, checked regularly, of burials that are 'in process'.</li> <li>Non-payment has not occurred but would be immediately followed up by the Clerk and reported to the Parish Council if not resolved.</li> </ul>	To date there has been no problem with payments as Undertakers using the Burial Ground forward payments by cheque prior to the Burial taking place. Direct payment by one Undertaker continues to be monitored.
Money	Loss of funds through	L	<ul style="list-style-type: none"> <li>Insurance fidelity guarantee adequate.</li> </ul>	Continue to assess insurance

	dishonesty, theft or carelessness		<ul style="list-style-type: none"> <li>• Adequate cover for ‘money’ in Insurance scheme for Parish Council and Parish Hall.</li> <li>• Cash float not held or any payments made through cash for Burial Board.</li> <li>• Prompt transfer of payments received through Burial Board to Clerk and prompt banking.</li> <li>• Internal audit – check carried out.</li> </ul>	annually for acceptable cover for money and fidelity guarantee Routine cover for Fidelity guarantee is a £150,000 with
Financial records	Records are not kept up to date. Records not accurate	L	<ul style="list-style-type: none"> <li>• Monthly bank reconciliations made by the Clerk against the current account. Presented quarterly to the Council.</li> <li>• Quarterly bank reconciliations presented to the Council by the Clerk.</li> <li>• Bank statements and invoices stored chronologically.</li> <li>• Entries are made by the Clerk of all transactions in the Receipts and Payments Cash Book housed within the Scribe Accounting Software which is cloud based.</li> <li>• Bank reconciliations and budgetary control figures inspected in detail and verified each quarter by a Councillor who is not the Chairman, prior to presentation and approval to the Parish Council (including analysis of Cash book and bank statements).</li> <li>• Financial regulations.</li> </ul>	Adequate
Reserves	Insufficient reserves to cover unexpected expenditure, particularly on maintenance of assets	L	<ul style="list-style-type: none"> <li>• Evaluation of reserves as part of annual budget.</li> <li>• Quarterly evaluation of reserves by Parish Council with Bank reconciliation.</li> </ul>	Adequate
Budget	Budget is not prepared as required or monitored effectively. Control/evaluation of budget	L	<ul style="list-style-type: none"> <li>• Budget is prepared annually. Mechanism for preparation is based upon previous year’s spending and taking account of any predicted specific expenditure or income. Approved by full Council.</li> <li>• Precept request is based upon budget, and has time frame dictated by Cheshire East Council,</li> <li>• Quarterly presentation to Parish Council of levels of spending and income compared with budgeted amounts,</li> <li>• Internal audit checks that budget has been prepared and precept requested,</li> </ul>	Adequate
VAT	VAT is not reclaimed where necessary,  VAT is appropriately claimed.  The timing of VAT claims,	L	<ul style="list-style-type: none"> <li>• Financial regulations set out requirements.</li> <li>• VAT is identified on invoices by the Clerk and entered accordingly into the Cash Book within the Scribe Accounting System.</li> <li>• Internal auditor checks claim to be made.</li> <li>• Clerk completes annual VAT claim form and presents to the Parish Council for consideration and approval.</li> <li>• Any correspondence from the Inland Revenue is detailed to the Parish Council by the Clerk and discussed and acted upon as necessary.</li> <li>• The Clerk ensures that all VAT reclaims have supporting VAT invoice documentation,</li> <li>• VAT detailed in year-end accounts,</li> <li>• VAT reclaims for Parish Hall building/repair works are detailed to HM Revenue and Customs and a written ruling, as directed by the organisation.</li> </ul> <p>The parish Hall renovations will incur significant VAT which will need to be claimed. The Steve Parkinson LLP has advised the Parish Council to ensure that it is compliant with HMRC and we will need to become VAT registered.</p> <p>Currently this is annual but during the Parish Hall renovation this will be monthly to avoid cash flow problems. It is also expected that s106 funding from Cheshire East Council will be paid directly to contractor and they will reclaim the VAT which will assist with the Parish Council’s cash flow.</p>	Adequate

Financial Activity of the Council	General insufficiencies/ not meeting requirements.	L	<ul style="list-style-type: none"> <li>All actions are governed by Financial Regulations. Financial regulations are reviewed annually.</li> <li>The Clerk checks with the Cheshire Association of Local Councils, on an annual basis and just before review of Financial Regulations, that there are no statutory changes that require Financial Regulations to be</li> </ul>	Adequate Financial regulations, adopted October 2019 - amended July
	Financial activity not managed according to statutory requirements.		<p>amended. NALC website visited periodically to assess any new documentation.</p> <ul style="list-style-type: none"> <li>Risk Assessment document produced and reviewed annually to ensure measures in place are comprehensive and effective and being adhered to.</li> <li>New Financial Risks are added as required as can be seen in this document in terms of the Parish Hall Renovation and VAT recovery.</li> <li>Annual review made of Internal systems of control to ensure compliance by the Council over the year and to ensure that they relate correctly to Financial Regulations and risk statements.</li> <li>Parish Council Financial matters are assessed by the appropriate systems of internal and external audit as described by Financial Regulations, section 4, and as directed by the Audit Commission and National Association of Local Councils.</li> <li>External audit – annual completion of the Annual Governance and Accountability Return (AGAR) by the Clerk and presentation to the Council. This includes a Annual Governance Statement and Accounting Statements completed by the Clerk in conjunction with the Council and an internal audit report, completed by the Internal Auditor.</li> <li>Results of audits are reported to the Parish Council on receipt and action taken as necessary,</li> </ul>	2020, based upon the most up to date NALC version, to ensure knowledge of and compliance with new statutory expectations.
Parish Councillor Access to Financial Information	Councillors do not have access to information in order to monitor financial events.	L	<ul style="list-style-type: none"> <li>Bank statements and Receipts and Payments (Cash book provided for Parish Councillors to appraise quarterly).</li> <li>All documentation relating to payments made or received (including invoices) presented at the relevant meeting to Parish Councillors in and Appendix to on the Agenda.</li> <li>Parish Councillors are provided with copies of quarterly bank reconciliations, including lists of all transactions of the current account. Bank statement detailing end of quarter presented for correlation with bank reconciliation. Approved by full Council.</li> <li>Parish Councillors are provided with copies of quarterly receipt/spending against budget information including explanations. Approved by full Council.</li> <li>Parish Councillors are provided with copies of budget and end of year accounts. Both approved by full Council.</li> <li>Parish Councillors receive copies of minutes and agendas detailing financial transactions each month/meeting (in Appendix A of the Agenda.)</li> </ul>	Adequate
Public Access to Financial Information	Public not given opportunity to access Parish Council's financial information	M	<ul style="list-style-type: none"> <li>Advertisement of public access to annual return and accounts posted annually, as instructed by External Auditor, on Parish Council notice boards and website.</li> <li>Parish Council adopted new Model Publication scheme in December 2008, giving details of access to information required by the Freedom of Information Act. Details of access to Model Publication Scheme permanently posted on the Parish Council's notice boards and detailed on the website.</li> <li>Adherence to Transparency Code – publishing of financial information as required (accounts, Annual Governance and Accountability Return, receipts and expenditure.)</li> <li>All Agendas, Agenda Document Packs, Minutes and Budget Reports are on the Parish Council's website <a href="http://www.netheralderleyparish.com">www.netheralderleyparish.com</a></li> <li>The Parish Council has three noticeboards which are updated with notices of meetings and how to access papers by contacting the Clerk. QR codes are included for those with smart phones to access.</li> </ul>	Adequate  Parish Council has a website and notice boards to disseminate information

Insurance	Cover is not adequate or comprehensive. Cost not competitive. Fidelity Guarantee Public liability Employers liability.	L	<ul style="list-style-type: none"> <li>Annual evaluation by the Parish Council of Parish Council insurance to ensure that insurance meets legal and local requirements and relates to the relevant risks identified.</li> <li>Annual evaluation includes evaluation of cover offered by other companies, where appropriate, to secure best premium.</li> <li>Internal auditor assesses level of insurance cover.</li> <li>Fidelity guarantee assessed annually to ensure appropriate cover.</li> </ul>	Adequate  Most recent evaluation in March 2023. Three companies were approached but only two responded for a combined policy
	Compliance Comparison with other providers.	L	<ul style="list-style-type: none"> <li>Appropriate Public liability and Employer's liability to meet Statutory expectation. Additional cover is being provided for the 24-week Hall renovation to ensure that there are no gaps in the Parish Council's cover for unforeseen liability during this period</li> </ul>	instead of separate policies for the Parish Hall and the other Parish Council Assets. The combined policy was to address the existence of Parish Hall Joint Management Committee (JMC) which has been replaced by a Council Committee directly responsible to the Parish Council
Audit	Internal audit not carried out as legally required. Scope not adequate. External audit not carried out as required	L	<ul style="list-style-type: none"> <li>Requirement of Internal Audit detailed in Financial Regulations and complying with statutory requirements. Annual audit, report and completion of Annual Governance and Accountability Return by Auditor.</li> <li>Review of Internal Audit including assessment of Parish Council's Plan of Audit and scope of audit carried out by the Parish Council annually to ensure compliance with requirements.</li> <li>External audit carried out by appointed auditor. Annual Governance and Accountability Return submitted within required time frame. Where time frame is deemed too limited, Clerk immediately contacts Auditor to request for extension, public advertising as expected.</li> <li>Results of both audits reported to Parish Council by Clerk. Actions effected as necessary.</li> </ul>	Adequate  Guidance taken from Document Governance and Accountability for Local Councils March 2021
Financial regulations	Do not adhere to current statutory requirements	L	<ul style="list-style-type: none"> <li>Regulations adopted are based upon those issued by the National Association of Local Councils (most recent)</li> <li>The Clerk contacts the Cheshire Association of Local Councils annually to ensure that statutory regulations and requirements have not changed,</li> </ul>	New model regulations produced by NALC in 2019. Parish Council agreed to consider and amend Financial Regulations in line with new model ones, in October 2019
Employees	Incorrect salary	L	<ul style="list-style-type: none"> <li>Shires Payroll Services Ltd. (SPS) acts as Payroll provider for the Parish Council. SPS calculates salary amounts, pension contributions and NI/tax amounts and informs the Parish Council of these amounts at the beginning of each month for approval for payment at the Parish Council meeting.</li> <li>Any adjustments in the Clerk's salary or pension contribution will be submitted in writing to the Parish Council for approval and signed by the Chairman of the Parish Council and minuted at the meeting where the agreement is made. The Payroll provider will then be informed in writing.</li> <li>The Clerk's salary is paid by the Parish Council currently by cheque on the basis of information sent to and calculations made by the Payroll provider (payroll reports), on a monthly basis for the Council meetings.</li> <li>The Clerks expenses will usually include mileage claims at 45 pence per mile, sometimes overtime and any other expenses incurred for the purchase of stationery and other similar items. All expense claims are submitted in writing by the Clerk to the Chairman before the Council meeting and sent to the Payroll provider to include in the employee and employer payslips which are approved at the Council meeting.</li> <li>The Clerk prepares the cheques to be signed at the Council meeting by two authorised councillors . These will accord with Appencix A on the Agenda.</li> <li>The Clerk's Salary is agreed, based upon NALC spine point framework, on annual basis.</li> <li>The Clerk is paid for an agreed number of hours each week and any overtime is approved at the Council meeting. It will be limited and accord with work pressures which cannot be accommodated in the 16 hours per week allowance. Examples include Neighbourhood Plan work and End of Year Accounts.</li> <li>Clerk maintains a list of hours worked for Parish Council (Appendix on the Council Agendas)</li> </ul>	Adequate

			<ul style="list-style-type: none"> <li>Salary, pension and expenses contributions are reviewed and approved by full Council annually.</li> </ul>	
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Employees	Unpaid/wrong deduction of tax and NI and compliance of pension auto enrolment	L	<ul style="list-style-type: none"> <li>SPS appointed as Payroll provider for the Parish Council. SPS calculates salary amounts, pension contributions and Tax/NI amounts and informs the Parish Council of these amounts at the beginning of each month. SPS complies with 'real time' HMRC notification.</li> <li>SPS monitors compliance of pension auto enrolment.</li> <li>Clerk's expenses are channelled through the payroll system, to take account of taxable expenses.</li> <li>Clerk is responsible for ensuring that payments or nil returns are sent to HMRC and pension contributions</li> </ul>	<p>Adequate</p> <p>SPS appointed in 2017 to register and monitor compliance of pension auto enrolment.</p>
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			<p>are made, all within the required time frame.</p> <ul style="list-style-type: none"> <li>Tax/ NI contributions will be reported to the Parish Council and payments agreed and made as per financial regulations in Appended A on the Agendas and the Employer and Employee pay slips .</li> </ul>	
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Election Costs	Risk of election cost	L	<ul style="list-style-type: none"> <li>Election is budgeted for if necessary. Usually, elections fall in line with local Council elections and costs incorporated into local elections.</li> </ul>	<p>Adequate.</p> <p>Election 2019 costs borne by CEC.</p> <p>Co-opting of new Councillors in 2015, 2017 &amp; 2018 rather than election.</p>
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<b>ASSETS</b>				
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Assets/Property	Asset register not up to date	L	<ul style="list-style-type: none"> <li>Clerk carries out annual re-assessment of asset register. Assets are checked against this for continuing existence.</li> <li>Clerk adds new assets to asset register as required.</li> <li>Asset register submitted to Internal Audit.</li> <li>Annual review by Parish Council.</li> </ul>	Adequate
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Assets/Property	Protection of assets against theft, damage, loss	M	<ul style="list-style-type: none"> <li>Parish Council insurance cover for items kept at Clerk's home to value of £25,000,</li> <li>Good locking of all property access points at Parish Hall and Clerk's home.</li> <li>Insurance valuation for fixed assets annually reviewed.</li> <li>Secure lock fitted to telephone kiosk (Bradford Lane).</li> <li>Assets/property in the Parish Hall and Chairman's Chain of Office protected by unique identification solution (Operation Shield).</li> </ul>	<p>Adequate</p> <p>Annual review of insurance cover for Parish hall and Parish Council</p> <p>Annual review of insurance</p>
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Assets/Property	Risk that property falls in to state of disrepair- Protections against state of disrepair	L/M	<ul style="list-style-type: none"> <li>Annual inspection of fixed assets including burial ground leading to maintenance where required.</li> <li>Hall inspections arranged by Parish Council</li> <li>Inspection of Mausoleum by builder periodically as agreed by the Parish Council or Burial Board.</li> <li>Quarterly inspection of highways assets including bus shelters.</li> <li>Maintenance of adequate locking system on Mausoleum – checked periodically.</li> <li>Regular maintenance work in Burial Ground with reports of any problems noted.</li> <li>Financial regulations (4.5) allow the Clerk, in conjunction with Chairman, to effect urgent repairs necessary up to given amount (£500).</li> <li>Quarterly inspection of telephone kiosks.</li> <li>Kiosk has notice directing members of public to contact Parish Council if maintenance issues arise.</li> <li>Regular recorded visits to Burial Ground by Clerk and inspections after severe weather.</li> </ul>	<p>Adequate</p> <p>Mausoleum inspection by a builder does not take place every year. Parish Council considers this requirement on an annual basis</p>
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Assets/Property	Risk of damage/injury to third parties as a result of damage caused by Parish Council property	L/M	<ul style="list-style-type: none"> <li>• Comprehensive insurance cover (Public liability).</li> <li>• Annual inspections of benches, burial ground, gates etc.</li> <li>• Regular inspection of Hall by the Parish Hall JMC.</li> <li>• Monthly inspection of Notice boards by Clerk on posting of meeting notices.</li> <li>• Once yearly inspection of Mausoleum by Burial Board, Builder inspection as agreed by Parish Council.</li> <li>• Quarterly inspection of telephone kiosks, bus shelters and other street furniture.</li> <li>• Any potential risks in Burial Ground or Mausoleum immediately reported by Clerk/Groundsman.</li> <li>• Annual inspection of Burial Ground oak tree by Burial Board as part of annual inspection of Burial Ground.</li> <li>• Routine Inspection of Burial Ground oak tree and oak tree in neighbouring field after severe weather.</li> </ul>	<p>Adequate</p> <p>Builder inspection of Mausoleum – see above</p> <p>Specific oak tree inspection plan added further to approval Parish Council meeting 20/4/15 ref 6.6</p>
Assets/Property	All risks associated with Parish Hall	L	<ul style="list-style-type: none"> <li>• Parish Hall was run by a Joint management committee (JMC) but is now directly under the Parish Council.</li> <li>• Formerly the JMC produced its own risk assessment and deals with all identified aspects of health and safety, insurance, employment, finance relating to the Hall.</li> <li>• The Parish Council was given regular updates by the JMC .</li> <li>• Last year was the intention of the Parish Council to bring the JMC within a Committee of the Parish Council and create single cost centre. This has now happened and the insurance policy is now a single policy under the Parish Council</li> </ul>	Adequate
Assets Property	<p>All risks associated with storage and loan of snow kit equipment:</p> <ul style="list-style-type: none"> <li>• Unauthorised access to</li> <li>• Loss of kit</li> <li>• Safe access by members of public to kit</li> <li>• Equipment damage – could cause injury</li> <li>• Equipment not returned – not available for loan</li> <li>• Holding of personal data</li> <li>• Understanding of purpose of loan not clear</li> <li>• Insurance – public liability</li> </ul>	L/M	<ul style="list-style-type: none"> <li>• Combination padlock on secure external cupboard at Parish Hall. Combination lock code changed periodically.</li> <li>• Combination padlock on secure external cupboard at Parish Hall.</li> <li>• Cupboard empty apart from kit and assessed for health and safety by Clerk and two Councillors</li> <li>• Request report from borrower, once returned.</li> <li>• Inspect equipment each time returned.</li> <li>• Loan period agreed at initial telephone contact.</li> <li>• Address and contact telephone number obtained and retained for duration of loan.</li> <li>• Contact details destroyed once kit has been returned and checked.</li> <li>• Clerk to explain, with each organised loan, that borrower is not carrying out work for or on behalf of the Parish Council but equipment is on loan for personal use and at user’s risk. Notices to this effect posted on website and notice boards.</li> <li>• Verbal confirmation from Came and Company that Parish Council is covered for the loan of the equipment. Advised that advertisements include ‘at risk of the user’ and ‘not carrying out work on behalf of the Parish Council’.</li> </ul>	Adequate

BUSINESS CONTINUITY				
Meeting premises	Council cannot meet at Parish Hall due to short or long-term problems with Hall	L	<ul style="list-style-type: none"> <li>Parish Council has been offered accommodation at Alderley Park during the Hall Renovation work.</li> <li>The Local Primary School is also another opportunity.</li> <li>Parish Council insurance covers public liability connected with Parish Council meetings wherever they are held. However, the venue owner would be required to cover risks associated with the venue building.</li> </ul>	Adequate
Meeting premises	Inadequate premises for meetings	L	<ul style="list-style-type: none"> <li>Location, at Parish Hall, considered adequate for meeting and for public presence. The planned renovation work will harmonise floor levels, provide disability access to new toilets and have a heating system which can provide a warm and welcoming space by reducing energy consumption and carbon footprint.</li> </ul>	Adequate
Council Records	Loss through theft, fire, damage	L	<ul style="list-style-type: none"> <li>Most papers kept within locked metal filing cabinet at Parish Hall.</li> <li>Important historical documents kept in locked safe at Parish Hall.</li> <li>Archive documents have been taken to Chester Archives for storage.</li> <li>Deeds and historic documents where access may be required stored at Bank.</li> <li>Current burial records, burial ground plans and other working documents kept at Clerk's house. Burial Ground plans too large for lockable storage.</li> </ul>	<p>Adequate</p> <p>Consideration needs to be given to storage of remaining archive material and appropriacy of storage at the Parish Hall.</p>
Council records electronic	Loss through damage, corruption of computer or fire. Safety of records.	L	<ul style="list-style-type: none"> <li>Clerk takes back up of files periodically on external hard drive.</li> <li>Computer is security protected - accessed by finger print and password.</li> <li>Clerk regularly backs up electronic files and passes to the Chairman for off-site storage.</li> <li>Cloud storage of financial information (Scribe Accounts) and other record also kept on the Cloud.</li> <li>Website backups are taken.</li> </ul>	<p>Adequate</p> <p>Electronic file back-up added in response to Internal Audit 2012/13</p>
<b>OTHER</b>				
Minutes	Inaccurate record of business discussed and agreed	L	<ul style="list-style-type: none"> <li>Clerk minutes meetings, types and distributes these minutes to Parish Councillors as closely as possible to the meeting.</li> <li>Parish Council agrees accuracy of minutes at following meeting.</li> <li>On rare occasions where the Clerk is not present at a meeting, such as a Planning committee meeting, a Parish Councillor is allocated to act as Clerk to record meetings and type minutes.</li> </ul>	Adequate
Data Protection including GDPR	Not registered if required	L	<ul style="list-style-type: none"> <li>The Parish Council has notified the Information Commissioners Office that it holds data and is registered with the Information Commissioner's Office.</li> <li>The Parish Council has updated its Information &amp; Data Protection Policy to comply with the new Data Protection Act 2018 and General Data Protection Regulations (GDPR) which details areas of risk and addressing these in relation to storage and holding of personal data.</li> <li>Notification and policy are reviewed on an annual basis.</li> <li>A Data Protection Officer (DPO) for Parish Councils is currently not required.</li> <li>Policies/Privacy Notices have been updated/adopted including: Privacy Notices (New Councillor Contact, Staff Contact, Emails, Neighbourhood Plan, Purchase of EROB consent), Document Retention and Disposal of Documents Policy, Cookie Policy, Removable Media Policy, Social Media Policy, FOI Disclosure Log.</li> </ul>	<p>Adequate</p> <p>Updated 2018/19 to comply with GDPR and the new Data Protection Act 2018</p>
Data Control Residents e-mailing list	Unauthorised access to resident details. Unauthorised use of personal data Consent not given	L	<ul style="list-style-type: none"> <li>Mailing system password protected.</li> <li>ICO Data Protection notification in place including use of data to mail residents re Parish Council and Parish business.</li> <li>Information &amp; Data Protection Policy updated and in place.</li> <li>Resident's consent given to 'opt in', 'update details held' and option to 'unsubscribe' at the bottom of every email sent.</li> </ul>	<p>Adequate</p> <p>Updated 2018/19 to comply with GDPR and the new Data Protection Act 2018</p>

Minutes/Agenda/ Notices/meeting format	Non-adherence to statutory requirements	L	<ul style="list-style-type: none"> <li>Agendas, Minutes and Notices are prepared by the Clerk, fulfilling statutory requirements, including timing, recording of legal powers for spending.</li> <li>Minutes are sent out to Councillors as soon as possible after meeting and approved and signed at the following meeting.</li> <li>Standing Orders are in place to direct conducting of business at meetings.</li> <li>AGM, Ordinary meetings and Annual meeting arranged as Statutory requirements.</li> </ul>	<p>Adequate</p> <p>New Standing Orders 2018 based on model Standing Orders produced by NALC. Addendum added May 2020 Amended August 2021</p>
Consultations	Parish Council does not respond in time to consultations	L	<ul style="list-style-type: none"> <li>Responses prioritised by Clerk.</li> <li>Consultations presented at first meeting following receipt.</li> <li>Committee meetings called for planning applications where full meeting is outside final date of consultation</li> <li>Extraordinary meetings called where necessary, in addition to planned meetings through year, to deal with urgent business.</li> </ul>	Adequate
Public Access to information Freedom of Information Act Public communication with the Council	No procedures to deal with contact from the public or to allow the public ease of access of passing information on to the Council Accessibility to Council records	L	<ul style="list-style-type: none"> <li>Notices for meetings are posted as expected on notice boards and website.</li> <li>Model Publication scheme, including Guide to Information, advertised on website and reviewed annually.</li> <li>Public attendance and opportunity to speak at meetings, advertised on notice boards and website.</li> <li>Councillor and Clerk contacts advertised on notice board and website.</li> <li>Website – Clerk’s email address and an easy Parish Council electronic ‘contact’ form.</li> <li>Resident mailing system for dissemination of key/important information.</li> </ul>	<p>Adequate</p> <p>Parish Council has a resident e-mailing system from Parish Plan Group (Feb 2015). Checked with Information Commissioner’s Officer and added to Data Protection notification. All residents informed and given the option to update their details or unsubscribe.</p>
Transparency Code	The Parish Council does not fulfil its duties in relation to transparency the Transparency Code and Audit	L	<ul style="list-style-type: none"> <li>Publishing of Draft Minutes, Minutes and agendas on website in required time frame.</li> <li>Publishing of annual statement of accounts, Annual Governance and Accountability Statement and Internal audit report by 1<sup>st</sup> July after the end of each financial year (including bank reconciliation to 31<sup>st</sup> March).</li> <li>Publishing of an edited Asset register to inform public of land and buildings owned by the Parish Council on the Parish website.</li> <li>Publishing of Councillor names, names of Committee members and description of committee functions of Parish Council website and in notice boards.</li> </ul>	<p>Adequate</p> <p>All aspects in place</p>
<b>LIABILITY</b>				
Public Liability	Risk to third party, property or individuals as a consequence of Parish Council providing services or amenities to the public. Legal liability as a result of asset ownership	L	<ul style="list-style-type: none"> <li>Comprehensive and adequate Public Liability insurance.</li> <li>Risk assessment.</li> <li>Inspections of assets.</li> </ul>	<p>Adequate</p> <p>Reviews carried out at least annually</p>

Legal Liability	Legality of activities  Proper reporting in Minutes  Proper document control	L	<ul style="list-style-type: none"> <li>• Clerk clarifies legal position if not immediately known. Usually by contacting Cheshire Association of Local Councils who direct Clerk to appropriate source.</li> <li>• Standing Orders and Financial Regulations adopted and reviewed annually based upon those issued by National Association Local Councils. Include statutory requirements for Council operations.</li> <li>• Annual contact with Cheshire Association of local Councils to determine any changes in legislation</li> <li>• Statutory powers minuted by Clerk for each area of spending,</li> <li>• Minutes received by Council members as soon after meeting as possible. These are approved at following meeting.</li> <li>• Clerk follows guidance of Cheshire Association of Local Council, based upon NALC guidance, for retention of documents. NALC Guidance takes account of statutory requirements.</li> </ul>	Adequate
<b>COUNCILLORS</b>				
Members Interests	Conflict of Interest  Register of Members Interests  Gifts and Hospitality	M/L	<ul style="list-style-type: none"> <li>• Councillors have a duty to declare any interest at the start of a meeting or at the point where they realise that they have an interest in a matter/</li> <li>• Register of interests are updated in election years and copies passed to the Borough Monitoring Officer.</li> <li>• Individuals take responsibility for updating their Register of Interests in intervening period.</li> <li>• Registers published on Parish Council website.</li> <li>• Individuals complete Register of Gifts and Hospitality when appropriate and pass to Clerk.</li> </ul>	Adequate  New Registers of interest were completed further to Elections, 2019, sent to ChALC who forwarded to CEC. Registers published on Parish Council
	Code of Conduct		<ul style="list-style-type: none"> <li>• The Parish Council has formally signed an agreement to the Model Code of Conduct for Parish Councils</li> <li>• Annual meeting updates relating to Code of Conduct and disclosing interests.</li> </ul>	website and CEC
Parish Council Meetings	Enforced cancellation of PC meeting due to inadequate number of Councillors present	L/M	<ul style="list-style-type: none"> <li>• All Councillors are summoned to attend Parish Council meetings (minimum of 3 Councillors to be quorate)</li> <li>• Annual review/reassessment of meeting dates for the following year.</li> </ul>	Adequate
<b>RISK</b>				
Risk Assessment	Not updated	L	<ul style="list-style-type: none"> <li>• Annual review of Risk Assessment carried out.</li> <li>• Clerk's responsibility for additions as identified between reviews and to report the same to the Parish Council.</li> </ul>	Adequate

*External Audit 2016, Risk Assessment was sent to Audit Commission as part of 'Intermediate audit'. No comments or recommendations made by Audit Commission.*

To be approved by Nether Alderley Parish Council: 9<sup>th</sup> April 2024

Signed ..... Chairman

## ADDENDUM Re: COVID-19 COVID appears to be under control but could flare up again with new variant

Subject	Risk/s Identified	H/ M/L	Management/Control of Risk	Review/Assess/Revise/Comments
<b>COVID-19</b>				
General	Parish Council does not operate within the Government Guidelines specifically relating to COVID-19	H	<ul style="list-style-type: none"> <li>The Clerk updates Councillors with the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>Risk Assessment for COVID-19 is a living document which is subject to revision and will be updated as Necessary.</li> <li>Councillors included in the process.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
	General working and wellbeing	H	<ul style="list-style-type: none"> <li>Notices displayed in appropriate areas to encourage hand washing etc. i.e. entrance, exit, kitchen, toilets</li> <li>Hand driers temporarily replaced by paper towels re: Government Guidelines.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
	COVID Training	H	<ul style="list-style-type: none"> <li>The Clerk and Councillors have access to NAPC Risk Assessment, Government Guidelines, NALC and ChALC guidance.</li> </ul>	Adequate
	Non-attendance of Councillors due to	H	<ul style="list-style-type: none"> <li>Identify potential risks to all members.</li> </ul>	Adequate
	them being classed as vulnerable or in isolation		<ul style="list-style-type: none"> <li>Look at alternative methods of communication for working groups, sub committees where decisions are not made.</li> </ul>	Parish Council should monitor any subsequent updates.
	Inability to approve decisions	H	<ul style="list-style-type: none"> <li>Ensure meeting is quorate (minimum of 3 Councillors).</li> <li>Clerk to ensure Councillors are familiar with remote technology.</li> <li>Clerk has a paid Zoom subscription to call meetings.</li> </ul>	Adequate
	Annual Parish Meeting (AGM) – LGA 1972 sets requirement for APM to be convened between 1 <sup>st</sup> March – 1 <sup>st</sup> June	M	<ul style="list-style-type: none"> <li>Monitor guidance from NALC/SLCC.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
	Annual Parish Council Meeting – LGA 1972 sets requirement for annual meeting to be convened in May	M	<ul style="list-style-type: none"> <li>Monitor guidance from NALC/SLCC.</li> <li>Government directive supersedes existing legislation and recommends that Parish Councils are not required to hold the Annual Parish Meeting until May 2021.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>

Finance	Inability to pay invoices	M	<ul style="list-style-type: none"> <li>• Clerk/RFO</li> <li>• Payments approved by Councillors.</li> <li>• Councillors who are signing cheques should provide their own pen.</li> <li>• Hand sanitiser provided.</li> </ul>	Adequate
	Inability to pay staff due to Clerk's absence	M	<ul style="list-style-type: none"> <li>• Chairman to liaise with payroll provider (Shires Accountants Ltd.)</li> </ul>	Adequate
Health and Safety	Parish Council unaware of safety for: The Clerk Councillors Volunteers Public	H	<ul style="list-style-type: none"> <li>• Health and Safety Policy.</li> <li>• Provide guidance on safety regimes.</li> <li>• Appropriate signage inside and outside the Parish Hall.</li> <li>• Maintain levels of soap, hand sanitisers, paper hand towels and tissues.</li> <li>• Provide necessary equipment and advice to the person who cleans the Parish Hall.</li> </ul>	Adequate
	Multi access to the Key Press		<ul style="list-style-type: none"> <li>• Instructions given to use anti-viral wipes to sanitise the key press each time it is used.</li> </ul>	Adequate
Communication	Public not aware	H	<ul style="list-style-type: none"> <li>• Signage in notice boards.</li> <li>• Updates on the Parish Council website.</li> <li>• Updates on social media.</li> <li>• Updates published in the newsletter.</li> </ul>	Adequate

Parish Hall	Parish Hall remains open	H	<ul style="list-style-type: none"> <li>• The Clerk updates Councillors with the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>• Parish Council to review Government Guidelines re: Opening public buildings.</li> </ul>	<p>Adequate</p> <p>Parish Council should monitor any subsequent updates.</p>
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	Bookings	L	<ul style="list-style-type: none"> <li>• Establish protocol for bookings paid in advance.</li> </ul>	Adequate
	Hirers unaware of Terms and Conditions of hiring the Parish Hall	H	<ul style="list-style-type: none"> <li>• Add an addendum (COVID-19) to the usual Terms and Conditions of hiring the Parish Hall which includes an appropriate disclaimer.</li> <li>• Hirers asked to produce their own Risk Assessment for each event.</li> <li>• Hirers responsible for appointing any external contractor.</li> <li>• Hirers asked to control numbers attending the event.</li> <li>• Hirers asked to provide their own tea towels.</li> <li>• Hirers asked to control numbers using the kitchen and toilets.</li> <li>• Hirers informed that sanitisers, soap, tissues and paper towels will be provided.</li> <li>• Where possible, doors and windows should be opened frequently to encourage ventilation.</li> </ul>	Adequate
	Loss of income due to closure of the Parish Hall	H	<ul style="list-style-type: none"> <li>• Look at possible grant from Local Authority.</li> <li>• Look at possible grants from other sources.</li> <li>• Insurance claim for 'Business interruption'.</li> </ul>	Adequate

	Cleaning	H	<ul style="list-style-type: none"> <li>Cleaner advised of the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li>Council to agree frequency of cleaning.</li> <li>Provide appropriate cleaning materials and protective clothing where applicable i.e. disinfectant spray, gloves etc.</li> <li>Maintain levels of soap, hand sanitisers, paper hand towels and tissues.</li> <li>All bins to be emptied regularly.</li> <li>If a person has attended the Parish Hall who displays signs of COVID- 19 symptoms, a deep clean must be carried out before it is used again to ensure the hall remains COVID-19 secure.</li> </ul>	Adequate  Parish Council should monitor any subsequent updates.
	Congestion at: Entrance Exits Pinch points	H	<ul style="list-style-type: none"> <li>Notice displayed at the entrance to ‘Help keep this Parish Hall is COVID-19 Secure’.</li> <li>Provide hand sanitiser at both entrance and exit to the building.</li> <li>Provide additional bins to discard tissues etc.</li> <li>Provide tissues in the Parish Hall.</li> <li>Provide additional bins to dispose of used tissues.</li> <li>Notice indicating ‘Catch it, Bin it, Kill it’ to be displayed by each bin,</li> </ul>	Adequate Parish Council should monitor any subsequent updates.
	Overcrowded toilets	H	<ul style="list-style-type: none"> <li>Notices to encourage 20 second hand washing,</li> <li>Liquid soap, paper towels and hand sanitiser provided,</li> <li>Signage to indicate hand driers are not to be used.</li> </ul>	Adequate
	Events which are unable to adhere to Government Guidelines	H	<ul style="list-style-type: none"> <li>Evaluate individual groups who wish to hire the Parish Hall.</li> <li>Add an addendum (COVID-19) to the usual Terms and Conditions of hiring the Parish Hall which includes a disclaimer which must be signed by the hirer.</li> </ul>	Adequate
	Accidents and Emergencies in the Parish Hall	H	<ul style="list-style-type: none"> <li>Follow existing accident procedure:</li> <li>Government advice: <ul style="list-style-type: none"> <li>People involved in the provision of assistance to others should pay particular attention to sanitation measures immediately afterwards, including washing hands</li> </ul> </li> </ul>	Adequate
Newsletter	Volunteers at risk of being exposed to the virus	H	<ul style="list-style-type: none"> <li>Volunteers advised of the latest Government Guidelines relating to COVID-19 <a href="https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance">https://www.gov.uk/government/collections/coronavirus-covid-19-list-of-guidance</a></li> <li></li> </ul>	Adequate Parish Council should monitor any subsequent updates,

To be approved by Nether Alderley Parish Council: 9<sup>th</sup> April 2024

Signed..... Chairman



## Nether Alderley Parish Council Safeguarding Policy

### SECTION 1 Policy Statement

Everyone has a duty to safeguard children, young people and vulnerable adults. This policy promotes good practice in safeguarding for those using Parish Council facilities.

The Parish Council will review it annually.

#### **Definitions:**

Children and young people: Anyone under the age of 18 years  
Vulnerable Adult: Anyone over 18 who is:

- Unable to care for themselves
- Unable to protect themselves from significant harm or exploitation
- Or may be in need of community care services

#### **To whom this policy applies:**

Anyone working for or on behalf of the Parish Council whether in a paid, voluntary or commissioned capacity, for example contracted to do a piece of work. It also applies to any individual hiring, leasing or using the Parish Council facilities for the purpose of delivering any service to children, young people or vulnerable adults.

### SECTION 2 Promoting a safe environment for children, young people and vulnerable adults,

The Parish Council will:

- Provide safe facilities and do regular safety assessments.
- Ensure that employees, Councillors and leaders of activities in the parish or on parish facilities, are aware of the safeguarding expectations.
- Members of staff and volunteers who have regular unsupervised contact with children, young people or vulnerable adults during the course of their duties **MUST** undergo appropriate Disclosure and Barring Service (“DBS”) checks **BEFORE** commencement of such duties
- Display on Parish Council notice boards in the village and in the Village Hall the relevant safeguarding contacts for advice and help. A copy will also be made available on the Parish Council website.

## **Expectations of behaviour of all users of Parish Council facilities - organisers of parish events and volunteers should:**

- Ensure that communications, behaviour and interaction is appropriate and professional.
- Treat each other with respect and show consideration for other groups using the Parish Council facilities.
- Refrain from any behaviour that involves racism, sexism, homophobia, and bullying and in addition, report any instances of such behaviour to the Chair of the Parish Council, Parish Clerk or parents/carers, as appropriate.

## **Hiring of facilities to groups for use with children, young people or vulnerable adults**

- The Parish Council will require the hirer to:
- Have public liability insurance.
- Have a suitable safeguarding policy and/or agree to work to the Parish Council's policy and relevant guidance.
- Ensure leaders make their members aware of the Parish Council Policy and ensure that it is followed whilst using parish facilities.
- Ensure leaders have valid enhanced DBS checks as appropriate and know where the first aid boxes are and how to summon help from the Emergency Services.
- Do risk assessments for individual activities.

## **SECTION 3**

### **Safe working practices. All users of Parish facilities must follow this policy and its procedures at all times.**

For example they should:

- Never leave children, young people or vulnerable adults unattended with adults who have not been subject to a Disclosure and Barring Service (DBS) check.
- Plan activities to involve more than one person being present or at least in sight or hearing of others. Alternatively, record, or inform others of their whereabouts and intended action.
- Where possible, have male and female leaders working with a mixed group.
- Ensure registers are complete and attendees are marked in and signed out (under 8's must be collected by a parent/carer).
- Ensure that photos or videos of individuals are not taken without written permission from their parents/carers.

- Ensure they have access to a first aid kit and telephone and know fire procedures. • When working outside, ensure activities, breaks and clothing are suitable for the weather conditions and that shelter is available where possible.

**Anyone who has concerns for the immediate safety of a child or young person should :**

**Click on this link to [Cheshire East's Consultation Service \(ChECS\)](#)  
and/or phone (ChECS) on 0300 123 5012  
(Monday -Thursday 8.30 am - 5pm or Friday 8.30am - 4.30pm)  
Out of Hours Service (Emergency Duty Team) on 0300 123 5022  
Do not hesitate. Seek support and advice immediately.**

## **SECTION 4**

### **Allegations against staff and volunteers**

The Parish Council will follow the procedures for managing allegations against staff/volunteers on [Cheshire East's Consultation Service ChECS](#) Safeguarding website. No attempt should be made to investigate or take action before consultation with Cheshire East's Local Authority Designated Officer (LADO). See contact details above

The Parish Council must not make a judgement on whether the allegations have merit for further investigation, this decision must be for the LADO team.

What should constitute a cause for concern. It is important to recognise these causes of concern.

Any action or inaction, which significantly harms the physical and/or emotional development of a child. Abuse falls into four main categories and can include child sexual exploitation and female genital mutilation, referred to as FGM. The categories are as follows:

1. Physical Abuse
2. Emotional Abuse
3. Sexual Abuse
4. Neglect
5. Financial Abuse/Manipulation

The Parish Council are committed to ensuring the safety of all users of our services and facilities and take our responsibilities seriously.

# ENCLOSURE 5

## Internal Audit Checklist

Please complete this form and include with the working papers when presenting information for internal audit.

Additional instructions in red are for those Councils submitting records electronically via our WeTransfer facility (as per the instructions provided).

		Included (✓)
1	Completed Accounts section of AGAR Annual Return and supporting accounts <i>Annual returns should be sent electronically rather than posted..</i>	
2	Prior years certified AGAR Annual Return. <i>Photo or scan of entire document if not displayed on the website</i>	
3	Prior year audit issues arising as reported to the Council by the external auditor. <i>Photo or scan of original letter/report</i>	
4	Response to previous year internal audit report. <b>Minute reference</b> .....  <b>Please also provide a copy of our most recent internal audit report with commentary against issues and recommendations raised to demonstrate action taken.</b>  <i>Please provide minute reference above.</i>	
5	Please state the following from your financial regulations on contracts: <ul style="list-style-type: none"> <li>- <b>level for obtaining quotations &gt;</b></li> <li>- <b>level for formal tender process &gt;</b></li> </ul> Please provide evidence for any contracts above these levels that the financial regulations have been complied with. <u>Quotations</u> <i>Please provide a list of contracts above the de minimis levels with either a minute reference for where the quotations were presented to Council or a scan of quotes you have received.</i> <u>Formal tender process</u> <i>Please provide minute references and any summary tender documentation such as a decision scoring matrix.</i>	
6	Minutes for the financial year <i>If minutes are on the website then you only need to send draft minutes that have not been approved if these are available.</i>	
7	Copy of risk assessment(s) and Internal Control procedures. <b>Minute reference for Council approval of risk assessment:</b> .....	
8	Internal audit are required to conclude on whether the Public Rights Notice during the previous Summer was compliant with the Regulations. Therefore, for the internal audit we need to receive:  <ul style="list-style-type: none"> <li>- <i>A copy of the completed 2022/23 Notice of Public Rights and Publication of the Unaudited Annual Governance and Accountability Review</i></li> <li>- <i>Evidence of compliance, for example, a dated computer screenshot showing the first date of the Notice of Public Rights on the website for 2022/23</i></li> </ul>	

9	<p>Insurance documents.</p> <p><b>Please also state here the level of fidelity cover in place during the financial year</b></p> <p>If you do not have an electronic copy of your insurance policy, please provide a scan of the section that shows fidelity cover, money cover and the part that lists the assets that have been insured.</p>	
10	<p>Cash book (or equivalent) and bank reconciliations. Where an accounting package has been used a report showing transactions by income and expenditure heading should be provided.</p> <p>For remote audit :If you have a manual cash book, please provide photographs/scans of the cash book. For spreadsheets, please provide the actual spreadsheet. For accounts packages such as RBS and SCRIBE we will require all the usual year end reports (balance sheet, trial balance, I &amp;E account, budget report, year-end journals etc) and a nominal ledger by account report. You should be able to export these reports to pdf. For clients using SCRIBE please contact them to provide us with read-only access to SCRIBE.</p>	
11	<p>Bank Statements for the financial year and up to the date of audit. For remote audit please provide scan of bank statements.</p>	
12	<p>Petty cash book and vouchers.</p> <p>For remote audit you do not have to provide these unless you have them electronically. Please just provide the year end reconciliation and a list of transactions in the year for a sample to be selected which will be emailed to you. The requirements should then be send to us via our WeTransfer facility.</p>	
13	<p>All expenditure vouchers/invoices for transactions and any purchase orders</p> <p>For remote audit - We will contact you and request a sample of invoices that we will need you to scan and submit to us via our WeTransfer facility.</p>	
14	<p>All income vouchers for transactions. Please include source income documents such as burial records, Bookings diaries, receipt books etc</p> <p>For remote audit - We will contact you and request a sample of documents that we will need you to scan and submit to us via our WeTransfer facility.</p>	
15	<p>The Financial Regulations and Standing Orders of the Council. A website reference can be provided if these are published</p>	
16	<p>All payroll records and HMRC returns. All contracts of employment. <b>Please state minute reference here if the Council approved a pay rise .....</b></p> <p>Only provide the first page of contracts of employment if there are new employees during the financial year. Please do not send any payroll/personnel information by email – you should only use our WeTransfer facility for payroll documentation requests.</p> <p>Please provide an analysis of staff costs included in box 4.) of the AGAR accounting statement.</p>	
17	<p>VAT returns and supporting VAT records.</p>	

18	A website link evidencing that the authority has complied with the publication requirements for the prior year AGAR (see AGAR Page 1 Guidance Notes for publication requirements and deadlines).	
19	Evidence of authorisation for clerks salary and clerk/members expenses.	
20	The fixed assets register together with valuations.	
21	If income and expenditure accounts are required, full supporting working papers for all Balance Sheet entries (for example creditors, accruals, debtors and prepayments)	
22	Budgetary control information including calculation of the precept requirement and any budget monitoring reports issued to Council during the year.  The detailed budget that supports the precept request.	
23	Details of ear-marked reserves and any planned capital expenditure schemes (for current and future years). <b>Please state minute references for approval of ear-marked reserves/ planned capital expenditure .....</b>	
24	Analysis of s137 and the s137 statutory limit for council.	
25	<b>For councils with income and expenditure not exceeding £25,000 - please confirm that a council website is maintained which publishes electronically all the information required by the Transparency Code.</b>  Please provide a copy of the audit exemption certificate.  Please provide link to website location of the information or if you are unable to do this a description of where in the website the information is located.	
26	Any partnership agreements and/or service level agreements to support partnerships in which the council participates	
27	Evidence that responsibilities as sole trustees of charities have been complied with (where relevant). <b>Please also state charity name and charity number .....</b>	
28	All other relevant documentation that substantiates the entries in the accounts of the council.	