

**Nether Alderley
Parish Council**

Enclosures

1 - 4

Council Meeting

13th May 2025

Parish Council & Burial Board Meeting Dates 2025/26

Parish Council

Tuesday 10th June 2025 6.30pm The Village Hall

Tuesday 8th July 2025 6.30pm The Village Hall

Tuesday 12th August 2025 6.30pm The Village Hall

Burial Board

Monday 1st September 2025 5.30pm at the Village Hall

Parish Council

Tuesday 9th September 2025 6.30pm The Village Hall

Tuesday 14th October 2025 6.30pm The Village Hall

Tuesday 11th November 2025 6.30pm The Village Hall

Tuesday 9th December 2025 6.30 pm Village Hall

Tuesday 13th January 2026 6.30 pm Village Hall

Tuesday 10th February 2026 6.30 pm Village Hall

Tuesday 10th March 2026 6.30 pm Village Hall

Burial Board

Monday 6th April 2026 5.30pm

Parish Council

Tuesday 14th April 2025 6.30pm Village Hall

Tuesday 12th May 2026 6.30 pm Village Hall

Nether Alderley Parish Council
Net Position by Cost Centre and Code (Between 01/04/2025 and 13/05/2026)

ENCLOSURE 2Cost Centre Name01 Staff Costs

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|------------------|--------------------|-----------------|---------------|------------------|------------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 5 | Clerk's Salary | | | | 13,700.00 | 2,025.40 | 11,674.60 |
| 6 | Employer Pension | | | | 2,500.00 | | 2,500.00 |
| 7 | Employer NI | | | | 600.00 | 124.50 | 475.50 |
| 42 | Overtime | | | | | | |
| 43 | Back Pay | | | | 400.00 | | 400.00 |
| | | | | | 17,200.00 | £2,149.90 | 15,050.10 |

02 Administration

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|-----------------------------|--------------------|-----------------|---------------|------------------|------------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 8 | Pension III Health Insuranc | | | | | | |
| 9 | Staff Training | | | | 200.00 | | 200.00 |
| 12 | Payroll Services | | | | 250.00 | 84.00 | 166.00 |
| 13 | Stationery | | | | 500.00 | 81.66 | 418.34 |
| 14 | Staff Travelling Expenses | | | | 650.00 | 121.05 | 528.95 |
| 16 | Staff Mobile Phone (Clerk | | | | 140.00 | 18.34 | 121.66 |
| 17 | Office Equipment | | | | 700.00 | | 700.00 |
| 18 | Insurance | | | | 3,750.00 | | 3,750.00 |
| 19 | Audit Fees | | | | 800.00 | 464.00 | 336.00 |
| 20 | Annual Subscriptions | | | | 1,100.00 | 288.60 | 811.40 |
| 25 | Honours Board | | | | 160.00 | | 160.00 |
| 32 | Bank Safety Deposit | | | | | | |
| 37 | Cloud Storage | | | | | | |
| 57 | Council Meeting Expenses | | | | 400.00 | | 400.00 |
| 63 | Councillor Training | | | | 300.00 | | 300.00 |
| 85 | Office 365 and Annual Sup | | | | 3,812.00 | | 3,812.00 |
| | | | | | 12,762.00 | £1,057.65 | 11,704.35 |

03 Village Hall

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|-----------------------------|--------------------|------------------|-------------------|------------------|------------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 21 | Village Hall (Public Event) | | | | | | |
| 22 | Village Hall Expenses | | | | 3,000.00 | | 3,000.00 |
| 61 | Residual Renovation Cost | | | | 3,000.00 | 3,294.63 | -294.63 |
| 66 | Village Hall Gas | | | | 4,000.00 | 336.12 | 3,663.88 |
| 70 | Village Hall Refreshments | | | | 300.00 | 348.80 | -48.80 |
| 71 | Village Hall AV Equipment | | | | 6,633.00 | 3,495.07 | 3,137.93 |
| 73 | Village Hall Electricity | | | | 3,000.00 | 61.48 | 2,938.52 |
| 76 | Village Hall Hire Income | | 10,000.00 | 805.00 | | | -9,195.00 |
| 77 | Hall Caretaker Self Emplo | | | | 6,000.00 | 264.75 | 5,735.25 |
| 78 | Hall Cleaner Self Employe | | | | 6,000.00 | 206.25 | 5,793.75 |
| 79 | Village Hall Rates & Water | | | | 3,000.00 | | 3,000.00 |
| 80 | Village Hall Marketing | | | | 1,500.00 | | 1,500.00 |
| 81 | Village Hall Safety Checks | | | | 1,500.00 | | 1,500.00 |
| 96 | Funds Transfer from Forn | | 20,910.00 | 20,910.00 | | | |
| 97 | Donations | | | 40.00 | | | 40.00 |
| | | | 30,910.00 | £21,755.00 | 37,933.00 | £8,007.10 | 20,770.90 |

04 Village Hall Loan Charges

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|---------------------------|--------------------|-----------------|---------------|------------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 23 | Village Hall Loan Charges | | | | 16,885.36 | | 16,885.36 |
| | | | | | 16,885.36 | | 16,885.36 |

05 Possible Extra Gritting

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|-------------------------|--------------------|-----------------|---------------|-----------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 82 | Possible Extra Gritting | | | | 2,000.00 | | 2,000.00 |
| | | | | | 2,000.00 | | 2,000.00 |

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Nether Alderley Parish Council
Net Position by Cost Centre and Code (Between 01/04/2025 and 13/05/2026)

Cost Centre Name

| 06 Highways | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
|--|----------------------------|--------------------|------------------|-------------------|-----------------|------------------|------------------------|
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 83 | Highways and PROW | | | | 1,500.00 | | 1,500.00 |
| | | | | | 1,500.00 | | 1,500.00 |
| 07 Burial Ground | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 28 | Burial Fees | | 4,000.00 | | | | -4,000.00 |
| 34 | Burial Ground Expenses | | | | 2,500.00 | 1,120.00 | 1,380.00 |
| | | | 4,000.00 | | 2,500.00 | £1,120.00 | -2,620.00 |
| 08 Election Costs | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 84 | Election Costs | | | | | | |
| 09 Councillor Expenses | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 11 | Chairman's Allowance | | | | 100.00 | | 100.00 |
| 15 | Councillor Travelling Expe | | | | | | |
| | | | | | 100.00 | | 100.00 |
| 10 Bank Fees | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 64 | Unity Trust Savings Accou | | | | 50.00 | 13.37 | 36.63 |
| 74 | Nat West Current Account | | | | | | |
| | | | | | 50.00 | £13.37 | 36.63 |
| 10 Precept | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 26 | Precept | | 69,790.00 | | | | -34,895.00 |
| | | | 69,790.00 | £34,895.00 | | | -34,895.00 |
| 11 Community Infrastructure Levy/sectic | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 31 | Community Infrastructure I | | | | | | |
| 67 | Section 106 | | | | | | |
| 11 Neighbourhood Plan | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 30 | Neighbourhood Plan | | | | 500.00 | | 500.00 |
| | | | | | 500.00 | | 500.00 |
| 12 Bank Interest | | Bal. B/Fwd. | Receipts | | Payments | | Current Balance |
| Code | Title | | Budget | Actual | Budget | Actual | Budget |
| 27 | Bank Interest | | | | | | |
| 38 | Reserve Bank Account | | 25.00 | | 0.52 | | -24.48 |

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Nether Alderley Parish Council
Net Position by Cost Centre and Code (Between 01/04/2025 and 13/05/2026)

Cost Centre Name

| | | | | | | |
|-----------------------------|--|--|-----------------|--------------|--|------------------|
| 39 Current Bank Account | | | | | | |
| 40 Skipton Building Society | | | 1,331.87 | | | -1,331.87 |
| 56 Unity Trust Bank | | | 175.00 | | | -175.00 |
| | | | 1,531.87 | £0.52 | | -1,531.35 |

12 Community Fund/assets

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|---------------------------|--------------------|-----------------|---------------|-----------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 35 | Community Fund (Newsle | | 300.00 | | | | -300.00 |
| 36 | Community Fund Other | | | | | | |
| 55 | Unity Trust Savings Accou | | | | | | |
| | | | 300.00 | | | | -300.00 |

13 Earmarked Reserves

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|----------------------------|--------------------|-----------------|---------------|------------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 47 | Insurance Claims Excess | | | | 500.00 | | 500.00 |
| 48 | Triangel of Land Planting | | | | 1,500.00 | | 1,500.00 |
| 49 | Potential Land Purchas e | | | | 15,000.00 | | 15,000.00 |
| 51 | Purchase of Defib Machin | | | | 1,500.00 | | 1,500.00 |
| 53 | 2nd Part of Hall Contract | | | | 16,660.76 | | 16,660.76 |
| 86 | Broadband Poles and Opti | | | | 3,000.00 | | 3,000.00 |
| 87 | New Website and dot Gov | | | | 3,250.00 | | 3,250.00 |
| 88 | Office 365 & SharePoint S | | | | 2,430.00 | | 2,430.00 |
| 89 | Village Hall Energy Contin | | | | 2,000.00 | | 2,000.00 |
| 90 | Boundary Signage | | | | 3,000.00 | | 3,000.00 |
| 91 | 2 New Notice Boards | | | | 2,000.00 | | 2,000.00 |
| 92 | Village Hall Signage from | | | | 500.00 | | 500.00 |
| 93 | Christmas Lights | | | | 1,500.00 | | 1,500.00 |
| 94 | Remembrance Day wreath | | | | 1,000.00 | | 1,000.00 |
| | | | | | 53,840.76 | | 53,840.76 |

13 VAT Repaid

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|--------------------|--------------------|-----------------|---------------|-----------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 41 | VAT Repaid by HMRC | | | | | | |

14 General Reserves

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|------------------|--------------------|-----------------|---------------|------------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 95 | General Reserves | | | | 20,000.00 | | 20,000.00 |
| | | | | | 20,000.00 | | 20,000.00 |

Village Hall / Other Community Projects

| <u>Code</u> | <u>Title</u> | <u>Bal. B/Fwd.</u> | <u>Receipts</u> | | <u>Payments</u> | | <u>Current Balance</u> |
|-------------|--------------|--------------------|-----------------|---------------|-----------------|---------------|------------------------|
| | | | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> | <u>Actual</u> | <u>Budget</u> |
| 75 | Donations | | | | | | |

| | | | | | | | |
|------------------|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| NET TOTAL | | | 106,531.87 | £56,650.52 | 165,271.12 | £12,348.02 | 103,041.75 |
|------------------|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|

**Audit 2024/25
Nether Alderley Parish Council**

**Report of Audit Working Group Tuesday 13th May 2025
Review of Internal Audit, Internal Systems of Control and Public Statement of Assurance**

A Working Group of Councillors and the Clerk met on Tuesday 13th May 2025 to review the following areas:

1. Review of the Parish Council's Internal Audit Arrangements
3. Review of Effectiveness of Systems of Internal Control
4. Appraisal of the Annual Governance and Accountability Return (AGAR) Section 1 – Annual Governance Statement)
4. Appraisal of the AGAR Return (Section 2 – Accounting Statements)
5. Review of the Internal Audit Report 2024/25

The Working Party comprised Cllrs: Angela Farrell, Lesley Gleave, Sue Joseph and David Naylor the Parish Clerk

REPORT

Results and Recommendations of the Working Group:

1 Review of the Internal Audit

The Working Group was satisfied with Internal Audit Plan which was again a more complex “intermediate” audit, this time not by random selection but because of the Village Hall renovation pushed level of receipts and payment into that arena. JDH Business Services had handled this effectively and efficiently with the Clerk. A link to the Information supplies to JDH can be found via this [LINK](#).

2 Results of the Internal Audit 2024/25 (attached),

a) There was one internal control issues “Objective B” :

The draft annual accounts provided were incorrect as the reserves (box 7) and cash and short term investments (box 6.) in the AGAR accounts were overstated. A VAT reclaim of £16,429 that had been submitted to HMRC in the 2024/25 financial year (it was on 4th April with the March reclaim). It had been included in income received and the bank reconciliation as an uncashed receipt.

JDH commented that The council corrected the draft accounts and draft AGAR by amending the bank reconciliation and income to remove the reclaim that had not been received in the financial year.

There was one further Matter:

b) A contract for chairs in excess of the threshold for securing three quotes was awarded without competition to a supplier due to the urgency of obtaining the equipment. The Clerk explained that the choice of chairs was also governed by their ability stack well in the Village Hall Storeroom and the stacking dolleys had a small footprint. There had been significant investigation by members in the choice of this product and the Council Minutes should have mentioned this when the approval was given to purchase them.

Other than these issues the Council had maintained a robust set of accounts and records for the financial year 2024/25 and that all internal control objectives on the Annual Internal Audit report for 2023/24 had been implemented.

3 Review of Effectiveness of Systems of Internal Control

The Working Group considered the ‘Systems of Internal Control’ that Nether Alderley Parish Council has in place. It considered the document that details the Parish Council’s Statement of and mechanisms of internal control and reviewed the Parish Council’s systems of Internal control.

The Working Group recommends that the Parish Council approves the Statement of Internal Control and accepts that in the opinion of Working Group the Parish Council has an adequate system of internal control with mechanisms to prevent and detect fraud and corruption.

Annual Governance and Accountability Return (Section 1 Annual Governance Statement)

The Working Group considers that the Parish Council can provide a positive response to all statements on the Annual Governance Statement except Section 9 which does not apply.

The following information was considered as assurance/evidence of providing positive responses:

Statement 1

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.

The Parish Council has financial management processes in place including the following:

Preparation and approval of a budget prior to precept; quarterly monitoring of performance against budget over the year, the Parish Council will carry out financial appraisal prior to significant projects or long-term commitments.

The Parish Council has appointed an RFO for proper financial administration, including bookkeeping, recording and reporting of financial transactions, keeping up to date accounting records and that the Statement of accounts agrees to the accounting records. Scribe Accounts is now in its third year of operation and JDH has been given read access to all its content.

All financial transactions are approved by Council and minuted.

Records are checked quarterly by a Councillor with budget responsibility and the Chair.

Bank Reconciliations are produced on monthly basis and at year end and reviewed by Councillors Quarterly

Investments - the Parish Council has in place suitable banking arrangements that are reviewed at least 6 monthly by the Council.

The Statement of accounts have been produced in compliance with statutory obligations and proper practices. The Budget Outturn for 2024/25, Bank Reconciliations and the Reserve Balance were approved by the Council Meeting Minute on 8th April 2025 and the AGAR Statement of Accounts will be approved by the Council Meeting on the evening of 13th May 2025.

Statement 2

We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

System/mechanisms of Internal Control are detailed in a document that is reviewed annually and includes reference to Standing Orders and Financial Regulations, control of public money, employment, VAT, assets, loans responsibilities and annual review of effectiveness.

The has been carried out by the Working Group on 13th May 2025 and will be considered by the Council on the evening of the 13th May 2025.

Statement 3

We took all reasonable steps to assure ourselves that there are no matters of actual or potential noncompliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.

Expenditures are minuted for legal power. The Council has also adopted the Power of Competence

There is regular review of compliance with statutory regulations and proper practices.

The Working Group was satisfied that no decisions or actions contravene laws, regulations or proper practices.

Statement 4

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

Photo proof of exercising these rights for the 2023/24s unaudited accounts was confirmed at the 11th June 2024 Council meeting Minute 9 and for the 2023/24 audited accounts was confirmed at 9th October 2024 Council meeting Minute 17. The Clerk is required to display all prescribed information, including where to view or obtain detailed copies of the accounts and where to submit any concerns about their content, on the Parish Council's notice boards and its website to meet these deadlines.

For 2024/2025 the Exercising of Electors Rights for the unaudited accounts will be by Tuesday 3rd June 2025 ending on Monday 14th July 2025 when the Internal Audit report has been considered by the Council and for the audited accounts by 30th September 2025 when the external auditor's report has been considered by the Council.

Statement 5

We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

The Parish Council has a Risk Assessment and an Asset Register in place for the year 2024/25. These are updated and amended as needed and reviewed annually by Council. Last year they were reviewed and confirmed by Council on 9th April 2024 Minute 14.

Statement 6

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

Internal audits are carried out each year. The one undertaken in 2023/24 was a more detailed intermediate audit occasioned by Nether Alderley's inclusion in a random selection of Parish Councils. For 2024/25 this was also an intermediate audit due to the increased spending and receipts associated with the renovation of the Village Hall.

Statement 7

We took appropriate action on all matters raised in reports from internal and external audit.

The results of these internal and external audits in 2023/24 were reviewed, and their recommendations addressed by the Council on 9th May Minute 13 and 13th October Minute 12.

The 2024/25 internal audit report will be reviewed at the 13th May Council Meeting.

Statement 8

We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.

The Working Group considered and did not identify any events during or since the end of the financial year that may have an impact on the Council's finances and that would need to be reflected in the statement of accounts.

5 Annual Governance and Accountability Return (Section 2 – Accounting Statements)

The Working Group considered the Accounting Statements including significant variances and reserves and recommends they are considered for approval by the full Parish Council at the meeting on Tuesday 13th May 2025 as presenting fairly the financial position of Nether Alderley Parish Council.

6 Annual VAT Reclaim

The Working Group considered the VAT reclaims for 2024/25. They had previously been approved on a monthly basis at the Council meetings a VAT List for 2024/25 is attached.

The Report and recommendations of the Working Group will be considered and discussed at Nether Alderley Parish Council meeting, Tuesday 13 May 2025.

Nether Alderley Parish Council approved the recommendations of the Working Party.

Further actions: None

Signed: _____

Date: 13th May 2025

Chairman of Nether Alderley Parish Council

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

PAYMENTS

| Voucher | Code | Date | Bank | Minute | Description | Supplier VAT Number & Name | Vat Type | Net | Vat | Total |
|---------|-------------------------|------------|----------------|--------------|------------------------------------|--|----------|----------|----------|-----------|
| 1 | Staff Mobile Phone (C | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Clerks Sim Card O2 | 778603785 O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 2 | Parish Hall Refreshme | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Refreshments for for Contract M | Sainsburys Ltd | Z | 15.50 | | 15.50 |
| 3 | Stationery | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Postage Stamps | Sainsburys Ltd | Z | 10.00 | | 10.00 |
| 4 | Stationery | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Folder Dividers for Minutes | 672523729 Ryman Stationery | S | 6.65 | 1.33 | 7.98 |
| 5 | Stationery | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Printing Paper | 672523729 Ryman Stationery | S | 5.82 | 1.17 | 6.99 |
| 6 | Stationery | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Document side slide on binders | 672523729 Ryman Stationery | S | 10.82 | 2.16 | 12.98 |
| 7 | Stationery | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Recorded Deliver of PC/PCC A | 172 6705 02 Post Office | Z | 8.15 | | 8.15 |
| 8 | Clerk's Salary | 09/04/2024 | Current Accoun | 11 - 9/4/24 | HMRC Tax | HMRC | Z | 388.40 | | 388.40 |
| 9 | Employer NI | 09/04/2024 | Current Accoun | 11 - 9/4/24 | HMRC Ni Payment | HMRC | Z | 29.50 | | 29.50 |
| 10 | Clerk's Salary | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Clerks Salary | Nether Alderley Parish Council | X | 583.35 | | 583.35 |
| 11 | Staff Travelling Expens | 09/04/2024 | Current Accoun | 11 - 9/4/24 | Clerks Mileage | Nether Alderley Parish Council | X | 55.80 | | 55.80 |
| 12 | Clerk's Salary | 11/05/2024 | Current Accoun | 11- 14/05/24 | Clerks Salary | Nether Alderley Parish Council | X | 582.95 | | 582.95 |
| 13 | Staff Travelling Expens | 11/05/2024 | Current Accoun | 11- 14/05/24 | Clerks Mileage | Nether Alderley Parish Council | X | 49.05 | | 49.05 |
| 14 | Staff Mobile Phone (C | 11/05/2024 | Current Accoun | 11- 14/05/24 | Clerks Sim Card O2 | 778603785 O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 15 | Stationery | 14/05/2024 | Current Accoun | 11- 14/05/24 | Recorded Delivery of Parish Hal | 172 6705 02 Post Office | X | 7.95 | | 7.95 |
| 16 | Stationery | 14/05/2024 | Current Accoun | 11- 14/05/24 | Ink Cartridges | 842818316 Cartridge Discount | S | 23.31 | 4.66 | 27.97 |
| 17 | Stationery | 14/05/2024 | Current Accoun | 11- 14/05/24 | Brother P Touch Labels | 727255821 Amazon Business EU SARK UK Br | S | 9.33 | 1.87 | 11.20 |
| 18 | Clerk's Salary | 14/05/2024 | Current Accoun | 11- 14/05/24 | HMRC Tax | HMRC | X | 388.80 | | 388.80 |
| 19 | Employer NI | 14/05/2024 | Current Accoun | 11- 14/05/24 | HMRC Ni Payment | HMRC | X | 29.50 | | 29.50 |
| 20 | Payroll Services | 14/05/2024 | Current Accoun | 11- 14/05/24 | Payroll 6th April 2024 - 5th Octo | 407022835 Shires Payroll Services | S | 84.00 | 16.80 | 100.80 |
| 21 | Annual Subscriptions | 14/05/2024 | Current Accoun | 11- 14/05/24 | Scribe Accounts Renewal Fee 2 | 941745120 Scribe Starboard Systems Ltd | S | 345.60 | 69.12 | 414.72 |
| 22 | Annual Subscriptions | 14/05/2024 | Current Accoun | 11- 14/05/24 | ChALC Affiliation Fee 2024/25 | Cheshire Association of Local Cour | Z | 281.20 | | 281.20 |
| 23 | Hall Renovation | 14/05/2024 | Current Accoun | 11- 14/05/24 | Certificate 1 (Valuation 1) Parish | 765346017 B & E Boys Ltd | S | 6,992.78 | 1,398.56 | 8,391.34 |
| 24 | Professional Fees | 14/05/2024 | Current Accoun | 11- 14/05/24 | Parish Hall Renovation Professi | 737655010 Currie & Brown UK Ltd | S | 589.29 | 117.86 | 707.15 |
| 25 | Professional Fees | 14/05/2024 | Current Accoun | 11- 14/05/24 | Legal Fees Parish Hall Renovati | 247628480 Surrey Hills Solicitors | S | 975.00 | 195.00 | 1,170.00 |
| 26 | Professional Fees | 14/05/2024 | Current Accoun | 11- 14/05/24 | Legal Fees Parish Hall Renovati | 247628480 Surrey Hills Solicitors | S | 476.67 | 95.33 | 572.00 |
| 27 | Professional Fees | 14/05/2024 | Current Accoun | 11- 14/05/24 | John Book Balance of Fee Re P | Not VAT Registered J R Book Consulting Engineers M | Z | 840.00 | | 840.00 |
| 28 | Burial Ground Expense | 14/05/2024 | Current Accoun | 11- 14/05/24 | Grounds Maintenance Burial Gr | Norman Moore - Handyman & Gro | Z | 787.00 | | 787.00 |
| 29 | Professional Fees | 14/05/2024 | Current Accoun | 11- 14/05/24 | Architects Fees Parish Hall Ren | 327729968 KepczK Pearce Sanderson | S | 2,428.20 | 485.64 | 2,913.84 |
| 30 | Parish Hall Electric an | 14/05/2024 | Current Accoun | 11- 14/05/24 | Parish Hall Electricity Bill | 523 0412 02 EDF Energy | S | 750.00 | 150.00 | 900.00 |
| 31 | Professional Fees | 11/06/2024 | Current Accoun | 11-11/06/24 | Bat Survey at Parish Hall & Saf | 182359784 Leigh Ecology Ltd | S | | | |
| 32 | Clerk's Salary | 11/06/2024 | Current Accoun | 11-11/06/24 | Clerks Salary | Nether Alderley Parish Council | X | 582.95 | | 582.95 |
| 33 | Clerk's Salary | 11/06/2024 | Current Accoun | 11-11/06/24 | HMRC Tax | HMRC | X | 388.80 | | 388.80 |
| 34 | Employer NI | 11/06/2024 | Current Accoun | 11-11/06/24 | HMRC Ni Payment | HMRC | X | 29.50 | | 29.50 |
| 35 | Professional Fees | 11/06/2024 | Current Accoun | 11-11/06/24 | Parish Hall QS Professional Fee | 737655010 Currie & Brown UK Ltd | S | 589.29 | 117.86 | 707.15 |
| 36 | Hall Renovation | 11/06/2024 | Current Accoun | 11-11/06/24 | Certificate 2 (Valuation 2) Parish | 765346017 B & E Boys Ltd | S | 9,896.18 | 1,979.24 | 11,875.42 |
| 37 | Staff Mobile Phone (C | 11/06/2024 | Current Accoun | 11-11/06/24 | Clerks Sim Card O2 | 778603785 O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | | | |
|----|-------------------------|------------|-----------------|---------------|-------------------------------------|--------------------|------------------------------------|---|-----------|-----------|------------|
| 38 | Stationery | 11/06/2024 | Current Accoun | 11-11/06/24 | Printing Paper | 672523729 | Ryman Stationery | S | 6.66 | 1.33 | 7.99 |
| 39 | Stationery | 11/06/2024 | Current Accoun | 11-11/06/24 | Postage Stamps | 172 6705 02 | Post Office | Z | 10.80 | | 10.80 |
| 40 | Stationery | 11/06/2024 | Current Accoun | 11-11/06/24 | Postage Stamps | | Sainsburys Ltd | Z | 10.80 | | 10.80 |
| 41 | Staff Travelling Expens | 11/06/2024 | Current Accoun | 11-11/06/24 | Clerks Mileage | | Nether Alderley Parish Council | X | | 54.00 | 54.00 |
| 42 | Audit Fees | 11/06/2024 | Current Accoun | 11-11/06/24 | Internal Audit Fees | 771744412 | JDH Business Services (Internal Au | S | 374.00 | 74.80 | 448.80 |
| 43 | Refund of Duplicate Gr | 11/06/2024 | Current Accoun | 11 - 13/06/23 | Refund of Duplicate Greener Sp | | Cheshire East Council | X | 9,000.00 | | 9,000.00 |
| 44 | Clerk's Salary | 16/07/2024 | Current Accoun | 11 16/7-2024 | Clerks Salary | | Nether Alderley Parish Council | X | 582.95 | | 582.95 |
| 45 | Staff Travelling Expens | 16/07/2024 | Current Accoun | 11 16/07-2024 | Clerks Mileage | | Nether Alderley Parish Council | X | 40.50 | | 40.50 |
| 46 | Staff Mobile Phone (C | 16/07/2024 | Current Accoun | 11 16/07-2024 | Clerks Sim Card O2 | | Nether Alderley Parish Council | S | 9.17 | 1.83 | 11.00 |
| 47 | Stationery | 16/07/2024 | Current Accoun | 11 16/07-2024 | Printing Paper | 672523729 | Ryman Stationery | S | 6.66 | 1.33 | 7.99 |
| 48 | Stationery | 16/07/2024 | Current Accoun | 11 16/07-2024 | Printing Service | 672523729 | Ryman Stationery | S | 6.87 | 1.38 | 8.25 |
| 49 | Stationery | 16/07/2024 | Current Accoun | 11 16/07-2024 | Ink Cartridges | 842818316 | Cartridge Discount | S | 16.66 | 3.33 | 19.99 |
| 50 | Clerk's Salary | 16/07/2024 | Current Accoun | 11 16/07- | HMRC Tax | | HMRC | X | 388.80 | | 388.80 |
| 51 | Employer NI | 16/07/2024 | Current Accoun | 11 16/07- | HMRC Ni Payment | | HMRC | X | 29.50 | | 29.50 |
| 52 | Councillor Training | 16/07/2024 | Current Accoun | 11 16/07-2024 | ChALC Councillor Training | | Cheshire Association of Local Cour | X | 30.00 | | 30.00 |
| 53 | Hall Renovation | 16/07/2024 | Current Accoun | 11 16/07-2024 | Certificate 3 (Valuation 3) Parishi | 765346017 | B & E Boys Ltd | S | 47,603.82 | 9,520.76 | 57,124.58 |
| 54 | Professional Fees | 16/07/2024 | Current Accoun | 11 16/07-2024 | Parish Hall QS Professional Fee | 737655010 | Currie & Brown UK Ltd | S | 589.29 | 117.86 | 707.15 |
| 55 | Annual Subscriptions | 16/07/2024 | Current Accoun | 11 16/07-2024 | Information Commissioner | | Information Commissioner | Z | 40.00 | | 40.00 |
| 56 | Professional Fees | 16/07/2024 | Current Accoun | 11 16/07-2024 | Architects Fees Parish Hall Ren | 327729968 | KepezK Pearce Sanderson | S | 4,038.00 | 807.60 | 4,845.60 |
| 57 | Professional Fees | 16/07/2024 | Current Accoun | 11 16/07-2024 | Hall Renovation Principal Design | Not Vat Registered | Donn Design Ltd | Z | 500.00 | | 500.00 |
| 58 | Neighbourhood Plan | 16/07/2024 | Current Accoun | 11 16/07-2024 | Parish On Line Mapping for NP | 296312096 | Parish On Line | S | 48.00 | 9.60 | 57.60 |
| 59 | Hall Renovation | 16/07/2024 | Current Accoun | 11 16/07-2024 | Refund of incorrectly donated or | | Dyas RN | X | 200.00 | | 200.00 |
| 60 | Councillor Training | 16/07/2024 | Current Accoun | 11 16/07-2024 | ChALC Councillor Training | | Cheshire Association of Local Cour | Z | 25.00 | | 25.00 |
| 61 | Clerk's Salary | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Clerks Salary | | Nether Alderley Parish Council | X | 583.35 | | 583.35 |
| 62 | Staff Travelling Expens | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Clerks Mileage | | Nether Alderley Parish Council | X | 59.40 | | 59.40 |
| 63 | Staff Mobile Phone (C | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 64 | Stationery | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Postage Stamps | 672523729 | Ryman Stationery | Z | 10.80 | | 10.80 |
| 65 | Clerk's Salary | 13/08/2024 | Current Accoun | 11 - 13/08/24 | HMRC Tax | | HMRC | X | 388.40 | | 388.40 |
| 66 | Employer NI | 13/08/2024 | Current Accoun | 11 - 13/08/24 | HMRC Ni Payment | | HMRC | X | 29.50 | | 29.50 |
| 67 | Hall Renovation | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Certificate 4 (Valuation 4) Parishi | 765346017 | B & E Boys Ltd | S | 83,693.38 | 16,738.68 | 100,432.06 |
| 68 | Professional Fees | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Attend Site Progress Meeting ar | 737655010 | Currie & Brown UK Ltd | S | 589.29 | 117.86 | 707.15 |
| 69 | Professional Fees | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Architects Fees Parish Hall Ren | 327729968 | KepezK Pearce Sanderson | S | 4,044.30 | 808.86 | 4,853.16 |
| 70 | Professional Fees | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Attend Site Meeting and Carry C | 737655010 | Currie & Brown UK Ltd | S | 589.29 | 117.86 | 707.15 |
| 71 | Professional Fees | 13/08/2024 | Current Accoun | 11 - 13/08/24 | Parish Hall Renovation Structural | 874904195 | WML Consulting and Geotechnical | S | 1,593.00 | 318.60 | 1,911.60 |
| 72 | Unity Trust Savings Ac | 14/08/2024 | Unity Trust Ban | 11 - 10/09/24 | CHAPS Payment Fee for Money | | Unity Trust Bank | X | 28.00 | | 28.00 |
| 73 | Clerk's Salary | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Clerks Salary | | Nether Alderley Parish Council | X | 582.35 | | 582.35 |
| 74 | Staff Travelling Expens | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Clerks Mileage | | Nether Alderley Parish Council | X | 45.90 | | 45.90 |
| 75 | Staff Mobile Phone (C | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 76 | Stationery | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Printing Paper and Index Arrows | 672523729 | Ryman Stationery | S | 9.98 | 2.00 | 11.98 |
| 77 | Stationery | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Window Envelopes | 672523729 | Ryman Stationery | S | 6.66 | 1.33 | 7.99 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | | | |
|-----|-------------------------|------------|----------------|---------------|------------------------------------|-------------|------------------------------------|---|-----------|-----------|-----------|
| 78 | Stationery | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Postage Stamps | 672523729 | Ryman Stationery | Z | 10.80 | | 10.80 |
| 79 | Clerk's Salary | 10/09/2024 | Current Accoun | 11 - 10/09/24 | HMRC Tax | | HMRC | X | 388.80 | | 388.80 |
| 80 | Employer NI | 10/09/2024 | Current Accoun | 11 - 10/09/24 | HMRC Ni Payment | | HMRC | X | 29.50 | | 29.50 |
| 81 | Professional Fees | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Parish Hall Timber Survayr | 778 8300 86 | Kevin Neary Building Surveyor | S | 720.00 | 144.00 | 864.00 |
| 82 | Community Fund (New | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Design of Updated Parish Hall N | 941 3110 66 | Printlit | S | 195.00 | 39.00 | 234.00 |
| 83 | Community Fund (New | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Set up and printing of Summer I | 941 3110 66 | Printlit | Z | 205.00 | | 205.00 |
| 84 | Professional Fees | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Architects Fees Parish Hall Ren | 327729968 | KepeczK Pearce Sanderson | S | 4,044.30 | 808.86 | 4,853.16 |
| 85 | Community Fund (New | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Set up & Print Autumn Newslett | 941 3110 66 | Printlit | Z | 504.65 | | 504.65 |
| 86 | Professional Fees | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Attend site and carry out valuati | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 87 | Hall Renovation | 10/09/2024 | Current Accoun | 11 - 10/09/24 | Valuation 5 Parish Hall Renova | 765346017 | B & E Boys Ltd | S | 71,300.60 | 14,260.12 | 85,560.72 |
| 88 | Payroll Services | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Payroll 6th October 24 to 5th A | 407022835 | Shires Payroll Services | S | 119.00 | 23.80 | 142.80 |
| 89 | Professional Fees | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Attend site and carry out valuati | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 90 | Councillor Training | 09/10/2024 | Current Accoun | 11 - 10/09/24 | ChALC Councillor Training | | Cheshire Association of Local Cour | Z | 25.00 | | 25.00 |
| 91 | Audit Fees | 09/10/2024 | Current Accoun | 11 - 10/09/24 | External Audit Fees | 4400498250 | PKF Littlejohn External Audit | S | 420.00 | 84.00 | 504.00 |
| 92 | Professional Fees | 09/10/2024 | Current Accoun | 11 - 10/09/24 | Architects Fees Parish Hall Ren | 327729968 | KepeczK Pearce Sanderson | S | 4,044.30 | 808.86 | 4,853.16 |
| 93 | Clerk's Salary | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Clerks Salary | | Nether Alderley Parish Council | X | 582.95 | | 582.95 |
| 94 | Staff Travelling Expens | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Clerks Mileage | | Nether Alderley Parish Council | X | 40.50 | | 40.50 |
| 95 | Stationery | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Ink Cartridges | 842818316 | Cartridge Discount | S | 23.29 | 4.66 | 27.95 |
| 96 | Stationery | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Laminating Pouches | 672523729 | Ryman Stationery | S | 16.66 | 3.33 | 19.99 |
| 97 | Stationery | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Postage Stamps | | Sainsburys Ltd | Z | 10.80 | | 10.80 |
| 98 | Clerk's Salary | 09/10/2024 | Current Accoun | 11 - 10/09/24 | HMRC Tax | | HMRC | X | 388.80 | | 388.80 |
| 99 | Employer NI | 09/10/2024 | Current Accoun | 11 - 10/09/24 | HMRC Ni Payment | | HMRC | X | 29.50 | | 29.50 |
| 100 | Staff Mobile Phone (C | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 101 | Hall Renovation | 09/10/2024 | Current Accoun | 11 - 09/10/24 | Valuation 6 Parish Hall Renova | 765346017 | B & E Boys Ltd | S | 78,632.75 | 15,726.55 | 94,359.30 |
| 102 | CHAPS Payment | 17/09/2024 | Current Accoun | 11 - 10/09/24 | CHAPS Payment Valuation 5 | | Nat West Bank | X | 23.00 | | 23.00 |
| 103 | CHAPS Payment | 13/08/2024 | Current Accoun | 11 - 13/08/02 | Certificate 4 (Valuation 4) 7th Al | | Nat West Bank | X | 23.00 | | 23.00 |
| 104 | Burial Ground Expens | 10/10/2024 | Current Accoun | 11 - 12/11/24 | Burial Board Clerk's Virus Softw | 343493102 | McAfee Software Security | S | 8.32 | 1.67 | 9.99 |
| 105 | CHAPS Payment | 09/10/2024 | Current Accoun | 11 - 09/10/24 | CHAPS Payment Valuation 6 | | Nat West Bank | X | 23.00 | | 23.00 |
| 106 | Clerk's Salary | 12/11/2024 | Current Accoun | 11 - 12/11/24 | Clerks Salary | | Nether Alderley Parish Council | X | 582.95 | | 582.95 |
| 107 | Staff Travelling Expens | 12/11/2024 | Current Accoun | 11 - 12/11/24 | Clerks Mileage | | Nether Alderley Parish Council | X | 58.05 | | 58.05 |
| 108 | Staff Mobile Phone (C | 12/11/2024 | Current Accoun | 11 - 12/11/24 | Clerks Sim Card O2 | | Nether Alderley Parish Council | S | 9.17 | 1.83 | 11.00 |
| 109 | Stationery | 15/10/2024 | Current Accoun | 11 - 12/11/24 | Postage Cost | 172 6705 02 | Post Office | Z | 8.35 | | 8.35 |
| 110 | Stationery | 28/10/2024 | Current Accoun | 11 - 12/11/24 | Postage Stamps | 172 6705 02 | Post Office | Z | 13.20 | | 13.20 |
| 111 | Stationery | 15/10/2024 | Current Accoun | 11 - 12/11/24 | Printing Paper | 672523729 | Ryman Stationery | S | 5.83 | 1.16 | 6.99 |
| 112 | Stationery | 23/10/2024 | Current Accoun | 11 - 12/11/24 | Lever Arch File and File Dividers | 672523729 | Ryman Stationery | S | 7.27 | 1.46 | 8.73 |
| 113 | Clerk's Salary | 12/11/2024 | Current Accoun | 11 - 12/11/24 | HMRC Tax | | HMRC | X | 388.80 | | 388.80 |
| 114 | Employer NI | 12/11/2024 | Current Accoun | 11 - 12/11/24 | HMRC Ni Payment | | HMRC | X | 29.50 | | 29.50 |
| 115 | Professional Fees | 12/11/2024 | Current Accoun | 11 - 12/11/24 | Site Progress Meeting and Carr | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 116 | Professional Fees | 28/10/2024 | Current Accoun | 11 - 12/11/24 | Architects Fees Parish Hall Ren | 327729968 | KepeczK Pearce Sanderson | S | 4,056.90 | 811.38 | 4,868.28 |
| 117 | Insurance | 16/10/2024 | Current Accoun | 11 - 12/11/24 | Parish Hall Insurance Extra Cov | | Clear Councils Insurance | X | 620.00 | | 620.00 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | | | |
|-----|-------------------------|------------|-----------------|-----------------|-----------------------------------|-------------|--------------------------------|---|------------|-----------|------------|
| 118 | Burial Ground Expense | 23/10/2024 | Current Account | 11 - 12/11/24 | Unsafe Memorial Repair | | J D Nixon Monumental Mason | Z | 150.00 | | 150.00 |
| 119 | Professional Fees | 31/10/2024 | Current Account | 11 - 12/11/24 | VAT Consultancy | 443626690 | Parkinson Partnership | S | 300.00 | 60.00 | 360.00 |
| 120 | Parish Hall Gas | 05/11/2024 | Current Account | 11 - 12/11/24 | Gas Supplier | 188886622 | Crown Gas & Power | L | 47.36 | 2.37 | 49.73 |
| 121 | Hall Renovation | 13/11/2024 | Current Account | 11 - 12/11/24 | Valuation 7 Parish Hall Renovati | 765346017 | B & E Boys Ltd | S | 78,272.46 | 15,654.49 | 93,926.95 |
| 122 | CHAPS Payment | 13/11/2024 | Current Account | 11 - 12/11/24 | CHAPS Payment Valuation 7 | | Nat West Bank | X | 23.00 | | 23.00 |
| 123 | PWLB Loan Repayme | 11/11/2024 | Current Account | 11 - 12/11/24 | PWLB Interest and Capital Payr | | Public Works Loans Board | X | 1,983.58 | | 1,983.58 |
| 124 | Clerk's Salary | 10/12/2024 | Current Account | 11 - 10-12 - 24 | Clerks Salary | | Nether Alderley Parish Council | X | 630.91 | | 630.91 |
| 125 | Staff Travelling Expens | 10/12/2024 | Current Account | 11 - 10-12 - 24 | Clerks Mileage | | Nether Alderley Parish Council | X | 52.20 | | 52.20 |
| 126 | Stationery | 02/12/2024 | Current Account | 11 - 10/12/24 | Ink Cartridges | 842818316 | Cartridge Discount | S | 17.47 | 3.50 | 20.97 |
| 127 | Staff Mobile Phone (C | 10/12/2024 | Current Account | 11 - 10/12/24 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 128 | Burial Ground Expense | 10/12/2024 | Current Account | 11 - 10/12/24 | Burial Ground Maintenance | | Norman Moore - Handyman & Grou | Z | 1,350.00 | | 1,350.00 |
| 129 | Professional Fees | 10/12/2024 | Current Account | 11 - 10/12/24 | Architects Fees Parish Hall Ren | 327729968 | KepezK Pearce Sanderson | S | 4,044.30 | 808.86 | 4,853.16 |
| 130 | Hall Renovation | 10/12/2024 | Current Account | 11 - 10/12/24 | Curtain and Blind Supplier for P | 782179937 | Curtain Services Ltd | S | 1,595.00 | 319.00 | 1,914.00 |
| 131 | Employer NI | 10/12/2024 | Current Account | 11 - 10/12/24 | HMRC Ni Payment | | HMRC | X | 80.36 | | 80.36 |
| 132 | Clerk's Salary | 10/12/2024 | Current Account | 11 - 10/12/24 | HMRC Tax | | HMRC | X | 536.00 | | 536.00 |
| 133 | Professional Fees | 10/12/2024 | Current Account | 11 - 10/12/24 | Parish Hall QS Professional Fee | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 134 | Hall Renovation | 10/12/2024 | Current Account | 11 - 10/12/24 | Certificate 8 (Valuation Parish H | 765346017 | B & E Boys Ltd | S | 124,180.71 | 24,836.14 | 149,016.85 |
| 135 | CHAPS Payment | 10/12/2024 | Current Account | 11 - 10/12/24 | CHAPS Payment Valuation 8 | | Nat West Bank | X | 23.00 | | 23.00 |
| 136 | Back Pay | 10/12/2024 | Current Account | 11 - 10/12/24 | Clerks Salary | | Nether Alderley Parish Council | X | 173.39 | | 173.39 |
| 137 | Clerk's Salary | 14/01/2025 | Current Account | 11 - 14/01/25 | Clerks Salary | | Nether Alderley Parish Council | X | 607.50 | | 607.50 |
| 138 | Staff Travelling Expens | 14/01/2025 | Current Account | 11 - 14/01/25 | Clerks Mileage | | Nether Alderley Parish Council | X | 38.70 | | 38.70 |
| 139 | Staff Mobile Phone (C | 14/01/2025 | Current Account | 11 - 14/01/25 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 140 | Stationery | 14/01/2025 | Current Account | 11 - 14/01/25 | Tippex Mouse and Scotch Magic | 672523729 | Ryman Stationery | S | 8.32 | 1.66 | 9.98 |
| 141 | Stationery | 14/01/2025 | Current Account | 11 - 14/01/25 | Postage Stamps | 172 6705 02 | Post Office | Z | 13.20 | | 13.20 |
| 142 | Stationery | 14/01/2025 | Current Account | 11 - 14/01/25 | Printing Paper | 660 4548 36 | Sainsburys Ltd | S | 6.25 | 1.25 | 7.50 |
| 143 | Parish Hall Refreshme | 14/01/2025 | Current Account | 11 - 14/01/25 | Refreshments for Council Meeti | 561229061 | Sodexo UK | S | 25.68 | 5.14 | 30.82 |
| 144 | Clerk's Salary | 14/01/2025 | Current Account | 11 - 14/01/25 | HMRC Tax | | HMRC | X | 405.20 | | 405.20 |
| 145 | Employer NI | 14/01/2025 | Current Account | 11 - 14/01/25 | HMRC Ni Payment | | HMRC | X | 35.15 | | 35.15 |
| 146 | Community Fund (New | 14/01/2025 | Current Account | 11 - 14/01/25 | Set up and Print Autumn Newsle | 941 3110 66 | PrintIt | Z | 349.58 | | 349.58 |
| 147 | Professional Fees | 14/01/2025 | Current Account | 11 - 14/01/25 | Architects Fees Parish Hall Ren | 327729968 | KepezK Pearce Sanderson | S | 555.61 | 111.12 | 666.73 |
| 148 | Parish Hall Gas | 17/12/2024 | Current Account | 11 - 14/01/25 | Gas Supplier | 188886622 | Crown Gas & Power | L | 265.65 | 13.28 | 278.93 |
| 149 | Professional Fees | 14/01/2025 | Current Account | 11 - 14/01/25 | Parish Hall QS Professional Fee | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 150 | Insurance | 14/01/2025 | Current Account | 11 - 14/01/25 | Extension of Hall Renovation Ins | | Clear Councils Insurance | Z | 268.39 | | 268.39 |
| 151 | Parish Hall Gas | 14/01/2025 | Current Account | 11 - 14/01/25 | Village Hall Gas Supplier | 188886622 | Crown Gas & Power | S | 746.97 | 149.39 | 896.36 |
| 152 | Hall Renovation | 22/01/2025 | Current Account | 11 - 11/2/25 | New Tables for the Parish Hall | 444858558 | Rosehill Furnishings Group Ltd | S | 1,387.60 | 277.52 | 1,665.12 |
| 153 | Hall Renovation | 20/01/2025 | Current Account | 11 - 11/2/25 | Deposit for 50 New Chairs and 2 | 669 3677 73 | Alpha Furnishings Ltd | S | 970.12 | 194.03 | 1,164.15 |
| 154 | Hall Renovation | 20/01/2025 | Current Account | 11 - 14/1/25 | Certificate Valuation 9 Parish H | 765346017 | B & E Boys Ltd | S | 46,216.25 | 9,243.25 | 55,459.50 |
| 155 | CHAPS Payment | 20/01/2025 | Current Account | 11 - 14/01/25 | Chaps Fee for Payment of Valu | | Nat West Bank | X | 23.00 | | 23.00 |
| 156 | Parish Hall Refurbishr | 20/01/2025 | Current Account | 11 - 11/2/25 | Chaps Payment Fee for Parish I | | Nat West Bank | X | 23.00 | | 23.00 |
| 157 | Parish Hall Electricity | 15/01/2025 | Current Account | 11 - 11/2/25 | Parish Hall Electricity Bill | 188886622 | Crown Gas & Power | S | 100.80 | 20.16 | 120.96 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | | | |
|-----|-------------------------|------------|----------------|---------------|-----------------------------------|--------------------|------------------------------------|---|-----------|-----------|-----------|
| 158 | Reserve Bank Account | 01/03/2025 | Reserve Accou | | Interest Payment | | Nat West Bank | X | | | |
| 159 | Nat West Current Acco | 31/01/2025 | Current Accoun | 11 - 11/2/25 | Bank Charges | | Nat West Bank | X | 5.25 | | 5.25 |
| 160 | Hall Renovation | 11/02/2025 | Current Accoun | 11 -11/02/25 | Certificate 10 Valuation 10 Paris | 765346017 | B & E Boys Ltd | S | 69,226.34 | 13,845.27 | 83,071.61 |
| 161 | Professional Fees | 31/01/2025 | Current Accoun | 11 -11/02/25 | Certificate Valuation 10 by QS | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 162 | Clerk's Salary | 11/02/2025 | Current Accoun | 11 -11/02/25 | Clerks Salary | | Nether Alderley Parish Council | X | 607.90 | | 607.90 |
| 163 | Staff Travelling Expens | 11/02/2025 | Current Accoun | 11 -11/02/25 | Clerks Mileage | | Nether Alderley Parish Council | X | 58.95 | | 58.95 |
| 164 | Staff Mobile Phone (C | 11/02/2025 | Current Accoun | 11 -11/02/25 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 165 | Stationery | 11/02/2025 | Current Accoun | 11 -11/02/25 | Printing Paper | 672523729 | Ryman Stationery | S | 6.66 | 1.33 | 7.99 |
| 166 | Stationery | 11/02/2025 | Current Accoun | 11 -11/02/25 | Label Tape for P. Touch Printer | 727255821 | Amazon Business EU SARK UK Br | S | 7.49 | 1.50 | 8.99 |
| 167 | Professional Fees | 11/02/2025 | Current Accoun | 11 -11/02/25 | Architects Fees Parish Hall Ren | 327729968 | KepezK Pearce Sanderson | S | 555.61 | 111.12 | 666.73 |
| 168 | Professional Fees | 11/02/2025 | Current Accoun | 11 -11/02/25 | Paris Hall Renovation Structural | 874904195 | WML Consulting and Geotechnical | S | 1,593.00 | 318.60 | 1,911.60 |
| 169 | Annual Subscriptions | 10/02/2025 | Current Accoun | 11 -11/02/25 | Website SSL Certificate Renewe | | Greensplash Design Ltd | Z | 85.00 | | 85.00 |
| 170 | Clerk's Salary | 11/02/2025 | Current Accoun | 11 -11/02/25 | HMRC Tax | | HMRC | X | 404.80 | | 404.80 |
| 171 | Employer NI | 11/02/2025 | Current Accoun | 11 -11/02/25 | HMRC Ni Payment | | HMRC | X | 35.15 | | 35.15 |
| 172 | Stationery | 10/02/2025 | Current Accoun | 11 -11/02/25 | Ink Cartridges | 842818316 | Cartridge Discount | S | 9.98 | 2.00 | 11.98 |
| 173 | Hall Renovation | 21/02/2025 | Current Accoun | 11 - 25/03/25 | CHAPS PAYMENT Parish Hall C | 669 3677 73 | Alpha Furnishings Ltd | S | 2,910.37 | 582.08 | 3,492.45 |
| 174 | Parish Hall Refurbishr | 17/02/2025 | Current Accoun | 11 - 25/03/25 | Parish Hall Blinds Fitting | 782179937 | Curtain Services Ltd | S | 1,595.00 | 319.00 | 1,914.00 |
| 175 | Clerk's Salary | 25/02/2025 | Current Accoun | 11 - 25/03/25 | Clerks Salary | | Nether Alderley Parish Council | X | 607.50 | | 607.50 |
| 176 | Staff Mobile Phone (C | 25/02/2025 | Current Accoun | 11 - 25/03/25 | Clerks Sim Card O2 | 778603785 | O2 (Telefonica UK Ltd) | S | 9.17 | 1.83 | 11.00 |
| 177 | Parish Hall Expenses | 12/02/2025 | Current Accoun | 11 - 25/03/25 | Electrical Extension Lead for Pa | 232555575 | B & Q | S | 19.17 | 3.83 | 23.00 |
| 178 | Parish Hall Refurbishr | 25/02/2025 | Current Accoun | 11 - 25/03/25 | Washroom Equipment For Paris | 789261284 | Hygiene Supplies Direct Ltd | S | 243.11 | 48.62 | 291.73 |
| 179 | Stationery | 14/02/2025 | Current Accoun | 11 - 25/03/25 | Post Office Stamps | 172 6705 02 | Post Office | Z | 13.20 | | 13.20 |
| 180 | Clerk's Salary | 25/02/2025 | Current Accoun | 11 - 25/03/25 | HMRC Tax | | HMRC | X | 405.20 | | 405.20 |
| 181 | Employer NI | 25/02/2025 | Current Accoun | 11 - 25/03/25 | HMRC Ni Payment | | HMRC | X | 35.15 | | 35.15 |
| 182 | Nat West Current Acco | 28/02/2025 | Current Accoun | 11 - 25/03/25 | Bank Charges | | Nat West Bank | X | 8.05 | | 8.05 |
| 183 | Professional Fees | 27/02/2025 | Current Accoun | 11 - 25/03/25 | Remaining 70% of Building Con | 712 4354 64 | STMC Building Control | S | 2,408.00 | 481.60 | 2,889.60 |
| 184 | Neighbourhood Plan | 27/02/2025 | Current Accoun | 11 - 25/03/25 | Assistance with Neighbourhood | GB 109090041 | Kirwells Planning Consultants | S | 1,734.00 | 346.80 | 2,080.80 |
| 185 | Professional Fees | 28/02/2025 | Current Accoun | 11 - 25/03/25 | Attend Site and Carry Out Valua | 737655010 | Currie & Brown UK Ltd | S | 294.63 | 58.93 | 353.56 |
| 186 | Parish Hall Electricity | 25/02/2025 | Current Accoun | 11 - 25/03/25 | Debt Collection Agreed Settlem | | Overdales Legal Ltd on Behalf of E | X | 1,000.00 | | 1,000.00 |
| 187 | Parish Hall Electric an | 14/05/2024 | Current Accoun | 11 - 14/05/24 | Parish Hall Electricity Bill | 523 0412 02 | EDF Energy | S | -750.00 | -150.00 | -900.00 |
| 188 | CHAPS Payment | 11/02/2025 | Current Accoun | 11 - 11/2/25 | CHAPS Fee for Valuation 10 Pa | | Nat West Bank | X | 23.00 | | 23.00 |
| 189 | Parish Hall Electricity | 19/03/2025 | Current Accoun | 11 - 25/03/25 | Crown Gas and Power ELECTR | 188886622 | Crown Gas & Power | S | -757.98 | -151.59 | -909.57 |
| 190 | Parish Hall Gas | 17/02/2025 | Current Accoun | 11 - 25/03/25 | Gas Supplier | 188886622 | Crown Gas & Power | S | 658.54 | 131.71 | 790.25 |
| 191 | Parish Hall Refurbishr | 01/03/2025 | Current Accoun | 11 - 25/03/25 | B & E Boyes Valuation 11 inclu | 765346017 | B & E Boys Ltd | S | 33,754.42 | 6,750.88 | 40,505.30 |
| 192 | Parish Hall Refurbishr | 01/03/2025 | Current Accoun | 11 - 25/03/25 | CHAPS Fee Payment Valuation | | Nat West Bank | X | 23.00 | | 23.00 |
| 193 | Professional Fees | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Architects Fees Parish Hall Ren | 327729968 | KepezK Pearce Sanderson | S | 2,966.93 | 593.39 | 3,560.32 |
| 194 | Community Fund (New | 25/03/2025 | Current Accoun | | Print Spring Newsletter | 941 3110 66 | PrintIt | Z | 349.58 | | 349.58 |
| 195 | Insurance | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Insurance Premium 25/26 | | Clear Councils Insurance | X | 2,754.54 | | 2,754.54 |
| 196 | Annual Subscriptions | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Web Hosting | Not Vat Registered | Greensplash Design Ltd | X | 275.00 | | 275.00 |
| 197 | Parish Hall Expenses | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Fire Extinguisher Service | 2859315 22 | Fire Queen | S | 64.62 | 12.92 | 77.54 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | | |
|-----|-------------------------|------------|----------------|---------------|--|------------------------------------|---|-------------------|--------|----------|
| 198 | Parish Hall Expenses | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Fire Extinguisher Service & repl: 2859315 22 | Fire Queen | S | 792.22 | 158.45 | 950.67 |
| 199 | Parish Hall Electricity | 18/03/2025 | Current Accoun | | Crown Gas and Power ELECTR 188886622 | Crown Gas & Power | L | | | |
| 200 | Parish Hall Electricity | 18/03/2025 | Current Accoun | | Crown Gas and Power ELECTR 188886622 | Crown Gas & Power | L | | | |
| 201 | Parish Hall Electricity | 18/03/2025 | Current Accoun | | Crown Gas and Power ELECTR 188886622 | Crown Gas & Power | L | | | |
| 202 | Parish Hall Gas | 18/03/2025 | Current Accoun | 11 - 25/03/25 | Crown Gas & Power - GAS 188886622 | Crown Gas & Power | S | 747.93 | 149.59 | 897.52 |
| 203 | Parish Hall Electricity | 17/02/2025 | Current Accoun | 11 - 25/03/25 | Crown Gas and Power ELECTR 188886622 | Crown Gas & Power | S | 865.83 | 173.17 | 1,039.00 |
| 204 | Parish Hall Expenses | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Repair of Benches at Parish Hal | G Beeby | X | 392.00 | | 392.00 |
| 205 | Staff Travelling Expens | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Clerks Mileage | Nether Alderley Parish Council | X | 83.70 | | 83.70 |
| 206 | Community Fund (New | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Extra Copies of the Spring News: 941 3110 66 | PrintIt | Z | 33.00 | | 33.00 |
| 207 | Parish Hall Expenses | 25/03/2025 | Current Accoun | 11 - 25/03/25 | Photo Books for the Village Hall 941 3110 66 | PrintIt | Z | 161.95 | | 161.95 |
| 208 | Parish Hall Expenses | 31/03/2025 | Current Accoun | 11 - 8/4/25 | Refreshments for the Hall Openi Not Vat Registered | Flourish Pantry | X | 600.00 | | 600.00 |
| 209 | Neighbourhood Plan | 28/03/2025 | Current Accoun | 11 - 8/4/25 | Assistance with Neighbourhood GB 109090041 | Kirwells Planning Consultants | S | 578.00 | 115.60 | 693.60 |
| 210 | Hall Renovation | 21/03/2025 | Current Accoun | 11 - 25/03/25 | CHAPS fee for Alpha Furniture | Nat West Bank | X | 23.00 | | 23.00 |
| 211 | Parish Hall Expenses | 26/03/2025 | Current Accoun | | Wine for the Village Hall opening GB 563058932 | Majestic Wine Wilmslow (130) | S | | | |
| 212 | Parish Hall Expenses | 24/03/2025 | Current Accoun | | Parish Hall Opening Event Coffe 220430231 | Tesco Stores Ltd | S | | | |
| 213 | Parish Hall Expenses | 27/03/2025 | Current Accoun | | Parish Hall Cleaning NOT VAT REGISTERED | Cleaning Maid Easy /Nicole Athertc | X | | | |
| 214 | Nat West Current Acco | 31/03/2025 | Current Accoun | 11 -08/04/25 | Bank Charges | Nat West Bank | X | 8.05 | | 8.05 |
| | | | | | | | | 142,034.13 | | |

RECEIPTS

| Voucher | Code | Date | Bank | Minute | Description | Customer Name | Vat Type | Net | Vat | Total |
|---------|-------------------------|------------|-----------------|---------------|------------------------------------|-------------------------------------|----------|-----------|-----|-----------|
| 1 | Precept | 04/04/2024 | Current Accoun | 11 - 9/4/24 | Precept Receipt | Cheshire East Council | X | 29,831.00 | | 29,831.00 |
| 2 | Reserve Bank Account | 30/04/2024 | Reserve Accou | 11- 14/05/24 | Interest Payment | Nat West Bank | X | 33.27 | | 33.27 |
| 3 | Community Infrastruct | 11/05/2024 | Current Accoun | 11- 14/05/24 | CIL Receipt | Cheshire East Council | X | 26,253.12 | | 26,253.12 |
| 4 | Green Communities Ft | 08/05/2024 | Current Accoun | 11- 14/05/24 | Green Communities Grant from | Cheshire East Council | X | 9,000.00 | | 9,000.00 |
| 5 | Reserve Bank Account | 31/05/2024 | Reserve Accou | to add | Interest Payment | Nat West Bank | X | 31.30 | | 31.30 |
| 6 | Green Communities Ft | 13/05/2024 | Current Accoun | 11- 14/05/24 | Green Communities Fund Dupl | Cheshire East Council | X | 9,000.00 | | 9,000.00 |
| 7 | Alderley Edge Institute | 08/06/2024 | Current Accoun | 11 11/06/24 | Alderley Institute Trust Grant for | The Alderley Edge Institute Trust | X | 23,887.50 | | 23,887.50 |
| 8 | Green Communities Ft | 13/05/2024 | Current Accoun | 11 11/06/24 | Duplicate Grant Receipt from Gr | Cheshire East Council | X | | | |
| 9 | VAT Repaid by HMRC | 07/06/2024 | Current Accoun | 11 11/06/24 | VAT Reclaim 1st April 2024 - 31: | HMRC | X | 2,543.16 | | 2,543.16 |
| 10 | Reserve Bank Account | 26/06/2024 | Reserve Accou | 11 16/7 2024 | Interest Payment | Nat West Bank | X | 28.30 | | 28.30 |
| 11 | Unity Trust Bank | 30/06/2024 | Unity Trust Ban | 11 16/7 2024 | Interest Payment | Unity Trust Bank | X | 139.60 | | 139.60 |
| 12 | Hall Renovation | 24/06/2024 | Current Accoun | 11 16/7 2024 | On line donation to the Parish H | Local Resident Donation to the Hall | X | 200.00 | | 200.00 |
| 13 | Hall Renovation | 16/07/2024 | Current Accoun | 11 16/07-2024 | Mistaken Entry | Dyas RN | X | | | |
| 14 | Reserve Bank Account | 31/07/2024 | Reserve Accou | 11 -13/08/24 | Interest Payment | Nat West Bank | X | 33.39 | | 33.39 |
| 15 | Burial Fees | 26/07/2024 | Current Accoun | 11 - 13/08/24 | Burial Fee | Albert R Slack Ltd | E | 800.00 | | 800.00 |
| 16 | VAT Repaid by HMRC | 07/08/2024 | Current Accoun | 11 - 13/08/24 | VAT Repaid for Month of July 20 | HMRC | X | 10,463.69 | | 10,463.69 |
| 17 | Burial Fees | 16/08/2024 | Current Accoun | 11 - 10/09/24 | Burial Fee | Albert R Slack Ltd | E | 800.00 | | 800.00 |
| 18 | Burial Fees | 29/08/2024 | Current Accoun | 11 - 10/09/24 | Burial Fee | David Smith | E | 800.00 | | 800.00 |
| 19 | Precept | 05/09/2024 | Current Accoun | 11 - 10/09/24 | Precept Receipt | Cheshire East Council | X | 29,831.00 | | 29,831.00 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | | |
|----|-------------------------|------------|-----------------|-----------------|------------------------------------|--------------------------------------|---|------------|------------|------------|
| 20 | Reserve Bank Account | 30/08/2024 | Reserve Accou | 11 - 10/09/24 | Interest Payment | Nat West Bank | X | 7.55 | | 7.55 |
| 21 | Burial Fees | 11/09/2024 | Current Accoun | 11- 09/10/24 | Burial Fee | George Lightfoot Funeral Services | E | 120.00 | | 120.00 |
| 22 | Reserve Bank Account | 30/09/2024 | Reserve Accou | 11- 09/10/24 | Interest Payment | Nat West Bank | X | 0.63 | | 0.63 |
| 23 | Unity Trust Bank | 30/09/2024 | Unity Trust Ban | 11 - 09/10/24 | Interest Payment | Unity Trust Bank | X | 69.67 | | 69.67 |
| 24 | Parish Hall Refurbishr | 26/09/2024 | Current Accoun | 11 - 10/9/10/24 | PWLB Loan first Tranche | Public Works Loans Board | X | 149,947.50 | | 149,947.50 |
| 25 | Hall Renovation | 02/10/2024 | Current Accoun | 11 - 12/11/24 | Parish Hall Donation | Tower Garage - Highams - Alderley | X | 300.00 | | 300.00 |
| 26 | Burial Fees | 11/09/2024 | Current Accoun | 11 - 09/10 /24 | Burial Fee | J W Brocklehurst Ltd Funeral Direc | E | 60.00 | | 60.00 |
| 27 | VAT Repaid by HMRC | 21/10/2024 | Current Accoun | 11 - 12/11/24 | VAT Reclaim for Month of Augus | HMRC | X | 18,107.66 | | 18,107.66 |
| 28 | Donations | 14/10/2024 | Current Accoun | 11 - 12/11/24 | Parish Hall Donation | Local Resident Donation to the Hall | X | 100.00 | | 100.00 |
| 29 | Reserve Bank Account | 31/07/2024 | Reserve Accou | | Interest Payment | Nat West Bank | X | | | |
| 30 | VAT Repaid by HMRC | 31/10/2024 | Current Accoun | 11- 12/11/24 | Vat Reclaim for Month of Septe | HMRC | X | 15,316.07 | | 15,316.07 |
| 31 | Reserve Bank Account | 31/10/2024 | Reserve Accou | 11- 12/11/24 | Interest Payment | Nat West Bank | X | 0.61 | | 0.61 |
| 32 | Section 106 Payment | 13/11/2024 | Current Accoun | 11 - 12/11/24 | Section 106 Payment for Parish | Cheshire East Council | X | 164,539.79 | | 164,539.79 |
| 33 | Public Works Loan | 05/11/2024 | Current Accoun | 11 - 12/11/24 | Public Works Loans Board Final | Public Works Loans Board | X | 99,965.00 | | 99,965.00 |
| 34 | VAT Repaid by HMRC | 27/11/2024 | Current Accoun | 11 -10 -12-24 | VAT Reclaim Month of October ; | HMRC | X | 17,587.63 | | 17,587.63 |
| 35 | Green Communities Fu | 19/11/2024 | Current Accoun | 11 10-12-24 | Greener Communities Gant for | Cheshire East Council | X | 6,000.00 | | 6,000.00 |
| 36 | Reserve Bank Account | 30/11/2024 | Reserve Accou | 11 10-12-24 | Interest Payment | Nat West Bank | X | 0.55 | | 0.55 |
| 37 | Burial Fees | 12/12/2024 | Current Accoun | 11 - 14/01/25 | Burial Fee | Albert R Slack Ltd | E | 1,400.00 | | 1,400.00 |
| 38 | Unity Trust Bank | 01/01/2025 | Unity Trust Ban | 11 -14/01/25 | Interest Payment | Unity Trust Bank | X | 3.63 | | 3.63 |
| 39 | Digital Grant - AV Equi | 17/12/2024 | Current Accoun | 11 - 14/01/25 | Digital Grant for AV Equipment a | Cheshire East Council | X | 6,633.00 | | 6,633.00 |
| 40 | Reserve Bank Account | 31/12/2024 | Reserve Accou | 11 -14/01/25 | Interest Payment | Nat West Bank | X | 0.61 | | 0.61 |
| 41 | Alderley Edge Institute | 17/01/2025 | Current Accoun | 11 - 11/2/25 | Alderley Institute Trust Grant for | The Alderley Edge Institute Trust | X | 23,887.50 | | 23,887.50 |
| 42 | VAT Repaid by HMRC | 09/01/2025 | Current Accoun | 11 - 11/2/25 | VAT Repaid for month of Decem | HMRC | X | 26,028.26 | | 26,028.26 |
| 43 | Reserve Bank Account | 31/01/2025 | Reserve Accou | 11 -11/02/25 | Interest Payment | Nat West Bank | X | 0.58 | | 0.58 |
| 44 | Neighbourhood Plan | 27/02/2025 | Current Accoun | 11 - 25/03/25 | Locality Grant to pay for Neigbo | Groundwork UK (Locality) | X | 2,312.00 | | 2,312.00 |
| 45 | VAT Repaid by HMRC | 18/02/2025 | Current Accoun | 11 - 25/03/25 | Vat Reclaim January 25 | HMRC | R | | 10,123.21 | 10,123.21 |
| 46 | VAT Repaid by HMRC | 12/02/2025 | Current Accoun | 11 - 25/03/25 | VAT Reclaim June 2024 | HMRC | R | | 2,273.74 | 2,273.74 |
| 47 | Donations | 19/02/2025 | Current Accoun | 11 - 25/03/25 | Just Giving Transfer | Just Giving Transfer for Hall Refurb | X | 48.20 | | 48.20 |
| 48 | VAT Repaid by HMRC | 28/02/2025 | Current Accoun | 11 - 25/03/25 | Vat Reclaim November 2024 | HMRC | R | | 15,798.14 | 15,798.14 |
| 49 | Unity Trust Bank | 01/03/2025 | Unity Trust Ban | 11 - 25/03/25 | Interest Payment | Unity Trust Bank | X | | | |
| 50 | Reserve Bank Account | 01/03/2025 | Reserve Accou | 11 - 25/03/25 | Interest Payment | Nat West Bank | X | | | |
| 51 | Reserve Bank Account | 28/02/2025 | Reserve Accou | 11 - 25/03/25 | Interest Payment | Nat West Bank | X | 0.49 | | 0.49 |
| 52 | Community Infrastruct | 17/03/2025 | Current Accoun | 11 - 25/03/25 | Community Infrastructure Levy f | Cheshire East Council | X | 26,253.12 | | 26,253.12 |
| 53 | Parish Hall Hire Incom | 18/03/2025 | Current Accoun | 11 - 25/03/25 | Hire of the Parish Hall | QSP ATF LTD ITV White City 201 V | S | 750.00 | 150.00 | 900.00 |
| 54 | Parish Hall Hire Incom | 18/03/2025 | Current Accoun | 11 - 25/03/25 | Hire of the Parish Hall | Miss Lucie Mallett | S | 150.00 | 30.00 | 180.00 |
| 55 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 11/2/25 | VAT Repaid for month of Decem | HMRC | X | -26,028.26 | | -26,028.26 |
| 56 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 11/2/25 | VAT Repaid for month of Decem | HMRC | R | | 26,028.26 | 26,028.26 |
| 57 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 11/2/25 | VAT Repaid for month of Decem | HMRC | R | | -26,028.26 | -26,028.26 |
| 58 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 11/2/25 | VAT Repaid for month of Decem | HMRC | R | | 26,028.26 | 26,028.26 |
| 59 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11- 12/11/24 | Vat Reclaim for Month of Septe | HMRC | X | -15,316.07 | | -15,316.07 |

Nether Alderley Parish Council
VAT between 01/04/2024 to 31/03/2025

| | | | | | | | | | |
|----|----------------------|------------|-----------------|---------------|----------------------------------|------------------|---|---------------|------------|
| 60 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11- 12/11/24 | Vat Reclaim for Month of Septe | HMRC | R | 15,316.07 | 15,316.07 |
| 61 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 -10 -12-24 | VAT Reclaim Month of October : | HMRC | X | -17,587.63 | -17,587.63 |
| 62 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 -10 -12-24 | VAT Reclaim Month of October : | HMRC | R | 17,587.63 | 17,587.63 |
| 63 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 13/08/24 | VAT Repaid for Month of July 20 | HMRC | X | -10,463.69 | -10,463.69 |
| 64 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 13/08/24 | VAT Repaid for Month of July 20 | HMRC | R | 10,463.69 | 10,463.69 |
| 65 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 11/06/24 | VAT Reclaim 1st April 2024 - 31: | HMRC | X | -2,543.16 | -2,543.16 |
| 66 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 11/06/24 | VAT Reclaim 1st April 2024 - 31: | HMRC | R | 2,543.16 | 2,543.16 |
| 67 | Reserve Bank Account | 31/03/2025 | Reserve Accou | 11 - 8/4/25 | Interest Payment | Nat West Bank | X | 0.55 | 0.55 |
| 68 | Unity Trust Bank | 31/03/2025 | Unity Trust Ban | 11 - 8/4/25 | Interest Payment | Unity Trust Bank | X | 3.44 | 3.44 |
| 69 | Donations | 31/03/2025 | Current Accoun | 11 - 8/4/25 | Parish Hall Donation | B & E Boys Ltd | X | 10.00 | 10.00 |
| 70 | VAT Repaid by HMRC | 28/03/2025 | Current Accoun | 11 - 08/04/25 | VAT Reclaim for Month of Febru | HMRC | R | | |
| 71 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 12/11/24 | VAT Reclaim for Month of Augus | HMRC | X | -18,107.66 | -18,107.66 |
| 72 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 12/11/24 | VAT Reclaim for Month of Augus | HMRC | R | 18,107.66 | 18,107.66 |
| 73 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 12/11/24 | VAT Reclaim for Month of Augus | HMRC | R | -18,107.66 | -18,107.66 |
| 74 | VAT Repaid by HMRC | 31/03/2025 | Current Accoun | 11 - 12/11/24 | VAT Reclaim for Month of Augus | HMRC | R | 18,107.66 | 18,107.66 |
| | | | | | | | | 180.00 | |

Amount of VAT you can claim for this period is: £141,854.13

Annual Governance and Accountability Return 2024/25 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|--|--|-----|----|
| All sections | Have all highlighted boxes been completed? | YES | |
| | Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor? | YES | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | YES | |
| Section 1 | For any statement to which the response is 'no', has an explanation been published? | YES | |
| Section 2 | Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval? | YES | |
| | Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting? | YES | |
| | Has an explanation of significant variations been published where required? | YES | |
| | Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8? | YES | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | YES | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested. | | NA |

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2024/25

Nether Alderley Parish Council

netheralderleyparish.com

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

| Internal control objective | Yes | No* | Not covered** |
|--|-----|-----|--|
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | subject to issue 2: in internal audit reports. |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | | | N/A no petty cash held |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered") | | | N/A |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✓ | | |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | Not applicable |
| | | | ✓ |

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 26/04/2025
 Name of person who carried out the internal audit: JDM BUSINESS SERVICES LTD

Signature of person who carried out the internal audit: [Signature]
 Date: 26/04/2025

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).
 **Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25

The internal audit of Nether Alderley Parish Council was carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

Conclusion

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|-------------------------------|--|---|-----------|
| 2024/25 internal audit | | | |
| 1 | <p>The draft annual accounts provided were incorrect as the reserves (box 7) and cash and short term investments (box 6.) in the AGAR accounts were overstated. A VAT reclaim of £16429 that had not even been submitted to HMRC in the 2024/25 financial year has been included in income received and the bank reconciliation as an uncashed receipt.</p> <p>The council corrected the draft accounts and draft AGAR by amending the bank reconciliation and income to remove the reclaim that had not been received in the financial year.</p> | <p><i>The council produces accounts on a receipts and payments basis and should ensure in future that year end procedures do not include VAT debtors as an income receipt.</i></p> | |
| 2 | <p>A contract for chairs in excess of the threshold for securing three quotes was awarded without competition to a supplier due to the urgency of obtaining the equipment.</p> | <p><i>Contracts should be procured in accordance in accordance with the Financial Regulations. If the council relies on a exemption from the standard procurement requirements of the Financial Regulations, the reasons should be embodied in the minutes.</i></p> | |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|-------------------------------|--|---|---|
| 2023/24 internal audit | | | |
| 1 | <p>The council has disclosed that fidelity cover is currently £100,000, however, as balances are increasing to help finance the hall project, the fidelity insurance for 2023/24 should have aimed to cover the maximum projected cash and bank balances. This is estimated as year-end cash and bank balances of £209,483 plus the next precept instalment of £29,831, which is an estimated maximum projected balances of £239,314.</p> <p>Financial Regulations require the following:</p> <p><i>15.4. All appropriate members and employees of the council shall be included in a suitable form of security or fidelity guarantee insurance which shall cover the maximum risk exposure as determined annually by the council.</i></p> | <p><i>As part of risk assessment procedures, the council should annually estimate maximum projected cash and bank balances as part of annual risk assessment and set the level of fidelity insurance accordingly as required by s15.5 of the Financial Regulations</i></p> <p><i>The council must review the current level of fidelity insurance as it does not cover maximum projected cash and bank balances.</i></p> | <p>Implemented – fidelity cover increased to £250k</p> |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|---|---|---|---|
| 2 | <p>The council will likely be commencing hall/room hire letting when the parish hall renovations are complete. This will have a material impact on the council income. For instance, income from lettings are projected by the clerk to be circa £4k in 2024/25 and expected to increase substantially as the venue is marketed. Council minutes indicate the council will opt to tax and therefore VAT will need to be applied to hire income from the hall and quarterly VAT returns will need to be submitted to HMRC.</p> | <p><i>The council should ensure that the risk assessment in 2024/25 includes the additional risks identified for the income lettings, along with appropriate mitigation actions for all risks identified.</i></p> <p><i>As the council will be delivering a new lettings service it is important that a data protection impact assessment is applied to all new personal data categories collected and retained, to ensure privacy by design is embedded from the outset of the new service. Retention limits for all new personal data categories should be incorporated into the council retention policy.</i></p> <p><i>The council should ensure effective internal controls are designed for the lettings income, including an incomes policy and reviewing whether the SCRIBE integrated hire system can be utilised for bookings and invoicing.</i></p> <p><i>The council should ensure the lettings procedures comply with the requirements of section 9.) of the Financial Regulations including section 9.3. that requires the council to review all fees and charges at least annually, following a report of the Clerk.</i></p> | <p>To be followed up in 2025/26 as 2024/25 was primarily a period of hall renovations.</p> |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|-------------------------------|---|--|--------------------|
| 3 | <p>Publication Requirements:</p> <p>The Notice of Conclusion of Audit and Audit Certificate were not published by the deadline of September 30th 2023.</p> <p>Therefore, we have concluded in the AGAR internal audit certificate that the council did not comply with the publication requirements for the 2022/23 AGAR audit as required by the Accounts and Audit Regulations 2015.</p> | <p><i>The council must comply with the publication requirements of the Accounts and Audit Regulations 2015.</i></p> | Implemented |
| 4 | <p>The building society account is in the name of selected councillors rather than the parish council.</p> | <p><i>All bank accounts must be established in the name of the parish council rather than individual members.</i></p> | Noted |
| 2022/23 internal audit | | | |
| 1 | <p>The risk assessment was not reviewed, updated and approved during the 2022/23 financial year.</p> | <p><i>The risk assessment should be reviewed, updated and approved every financial year.</i></p> | Implemented |
| 2 | <p>There is no current adopted Investment Strategy and Treasury Management strategy displayed with the council website</p> | <p><i>The council should consider establishing an Investment Strategy and Treasury Management strategy with reference to the</i></p> | Implemented |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|---|---|--|--------------------|
| | <p>policies, although there are £100000 of investments held.</p> <p>Guidance on Local Government Investments is issued under section 15(1)(a) of the Local Government Act 2003. The guidance applies to all local authorities in England and applies to Town & Parish Councils providing their total investments exceed or are expected to exceed £100,000 at any time during the financial year. Where total investments are expected to be between £10,000 and £100,000 Councils are encouraged to adopt the key principles in this guidance.</p> | <p><i>requirements of the Local Government Act 2003.</i></p> | |
| 2021/22 internal audit | | | |
| No internal control issues arising the council has maintained a robust set of books and records for the financial year | | | |
| 2020/21 internal audit | | | |
| 1 | The risk assessment does not address the risks of supplier (procurement) fraud. | <i>The risk assessment should be updated to include supplier (procurement) fraud</i> | Implemented |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|-------------------------------|---|---|---|
| | | <i>including the adequacy of supplier onboarding controls.</i> | |
| 2019/20 internal audit | | | |
| 1 | The Council are considering material renovation works to the Parish Hall. Initial estimates of the project costs ranged from £65,409 to £340,251. | <p><i>The council should be aware of the VAT partial exemption rules relating to VAT exempt activity such as hall hire and rents to ensure any potential VAT impacts are costed before any large capital schemes are undertaken. VAT partial exemption rules are detailed in VAT notice 749 and there are strict limits to the amount of VAT than can be reclaimed on works to an asset where usage relates partly or wholly to VAT exempt activity. There is also a 7 year occasional breach rule that could need to be evaluated</i></p> <p><i>The Council should consider obtaining specialist VAT advice before commencing the project.</i></p> | Ongoing issue – initial VAT guidance has been received that the legal status of the Management Committee needs to be clarified before further detailed VAT guidance can be provided. |
| 2 | There are no details of ear-marked reserves with the accounts and no approvals of earmarked reserves in the minutes. The | <i>The council should authorise the levels of general and earmarked reserves annually.</i> | Implemented |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|---|--|--|--------------------|
| | clerk has noted that a significant element of reserves relates to the parish hall renovation project. The total year end reserves are in excess of 100% of the precept so there should be a split of balances between general and earmarked reserves. | <i>Sector guidance is that general reserves should not exceed 100% of the precept level.</i> | |
| 3 | <p>Section 10 of the Financial regulations refers to a Purchase Order system:</p> <p><i>'An official order or letter shall be issued for all work, goods and services unless a formal contract is to be prepared or an official order would be inappropriate. Copies of orders shall be retained.</i></p> <p>This does not reflect the current practice where a purchase order system is not in place. We were informed this section exists in the FRs in case the council activity increases in future.</p> | <i>The Council should update the FRs with Purchase Order controls at such a time as they become a requirement. If section 10) remains in the FRs as a current requirement then the council should ensure that sequential purchase orders for works, goods and services are issued.</i> | Implemented |
| 4 | The total payments to the Quantity Surveyor were in excess of the threshold where three quotations should be secured | <i>Where a contract is awarded without competition the section of the FRs relied on should be quoted in the minutes. (NB the</i> | Implemented |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|-------------------------------|---|--|--------------------|
| | in the Financial Regulations. Minutes record the fact that the contract was awarded without competition as it was considered a specialist supply. | <i>latest NALC Financial Regulations have removed surveyors as an example of a specialist service)</i> | |
| 2018/19 internal audit | | | |
| 1 | We could not identify in the files provided a signed data processing agreement with the payroll agent. | <p><i>The council as a data controller must enter into a contract with every third-party data processor which imposes the following stipulations on the data processor:</i></p> <ul style="list-style-type: none"> - <i>Personal data can only be processed based on the scope of the documented instructions of the data controller. This will mean that data processors cannot use cloud computing technology or services without the data controller's approval</i> - <i>Compliance with security obligations equivalent to those imposed on the data controller by the GDPR (Article 32)</i> | Implemented |

**INTERNAL AUDIT REPORT
NETHER ALDERLEY PARISH COUNCIL
2024/25**

| | ISSUE | RECOMMENDATION | FOLLOW UP |
|--|--------------|--|------------------|
| | | <ul style="list-style-type: none"> - <i>Only employ staff who have committed themselves to confidentiality or are under a statutory obligation of confidentiality</i> - <i>Enlist a sub-processor only with the prior permission of the data controller</i> - <i>Assist the data controller in carrying out its obligations with regard to requests by data subjects to exercise their rights under Chapter III of the GDPR</i> - <i>Assist the data controller in carrying out its data security obligations under the GDPR</i> | |

Nether Alderley Parish Council

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

Date: 26th April 2025

Approved by: _____
Name and Role (RFO/Chair of Finance etc)

Date: _____

| | | | |
|----------|---|------------|------------------|
| | Bank Reconciliation at 31/03/2025 | | |
| | Cash in Hand 01/04/2024 | | 209,483.00 |
| | ADD Receipts 01/04/2024 - 31/03/2025 | | 731,654.46 |
| | SUBTRACT Payments 01/04/2024 - 31/03/2025 | | 941,137.46 |
| | | | 888,559.12 |
| A | Cash in Hand 31/03/2025 (per Cash Book) | | 52,578.34 |
| | Cash in hand per Bank Statements | | |
| | Petty Cash | 31/03/2025 | 0.00 |
| | Current Account Nat West Acc. No. | 31/03/2025 | 52,724.69 |
| | Reserve Account Nat West Acc. No. | 31/03/2025 | 517.10 |
| | Skipton Building Society | 31/03/2025 | 2,852.40 |
| | Unity Trust Bank Savings Acc. No. | 31/03/2025 | 549.07 |
| | | | 56,643.26 |
| | Less unrepresented payments | | 5,144.92 |
| | | | 51,498.34 |
| | Plus unrepresented receipts | | 1,080.00 |
| B | Adjusted Bank Balance | | 52,578.34 |
| | A = B Checks out OK | | |

Nether Alderley Parish Council
Annual Return

Accounts for Year from 01/04/2024 to 31/03/2025

This is prepared based on the information in "Governance and Accountability for Local Councils : a Practitioners' Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

* Note :- An asterisk to the right of the box below indicates it is an item that has changed by more than 15% and £200 from the previous year and probably warrants a comment in your notes. This is only an indication and should not be considered exclusive. You will only see asterisks if this is the second year you have used the report .

| Box No. | Description | Year ending | | |
|---------|---------------------------------|-----------------|-----------------|---|
| | | 31/03/2024 £ | 31/03/2025 £ | |
| 1 | Balances brought fwd | 161,464 | 209,483 | * |
| 2 | Annual precept | 59,412 | 59,662 | |
| 3 | Total other receipts | 67,994 | 671,992 | * |
| 4 | Staff Costs | 12,698 | 12,574 | |
| 5 | Loan interest/capital repayment | 0 | 1,984 | * |
| 6 | Total other payments | 66,689 | 874,002 | * |
| 7 | Balances carried forward | 209,483 | 52,578 | * |
| 8 | Total Cash and Short Term Inve | 209,483 | 52,578 | * |
| 9 | Total Fixed Assets and Long Ter | 14,220 | 14,220 | |
| 10 | Total Borrowings | 0 | 248,981 | * |



NatWest

Transactions

Account type: **Business Current**

Account number: **01621629**

Sort code: **010013**

Account name: **SLA N/A PARISH COUNC**

Your transactions

Date: **23 Apr 2025**

Showing: **23 Mar 2025 to 22 Apr 2025, All Transactions**

| Date | Type | Description | Paid in | Paid out | Balance |
|-------------|------|--|------------|------------|-------------|
| 22 Apr 2025 | D/D | CROWN GAS & POWER , L058441 | | £352.93 | £104,852.97 |
| 22 Apr 2025 | BAC | S OWEN , 0003 25/26 , FP 17/04/25 2305 , 200000001540426877 | £96.00 | | £105,205.90 |
| 17 Apr 2025 | CHQ | 001855 | | £3,000.00 | £105,109.90 |
| 16 Apr 2025 | BAC | NTHR ALDLY F , APRIL RENTAL , FP 16/04/25 1631 , RP4659983882569500 | £72.00 | | £108,109.90 |
| 14 Apr 2025 | D/D | CROWN GAS & POWER , P005979 | | £73.78 | £108,037.90 |
| 07 Apr 2025 | CHQ | 001849 | | £693.60 | £108,111.68 |
| 07 Apr 2025 | CHQ | 001840 | | £2,080.80 | £108,805.28 |
| 07 Apr 2025 | BAC | CGP 2 DISTRIBUTI B, P005979 , FP 07/04/25 1405 , BX2504073870575900 | £909.57 | | £110,886.08 |
| 04 Apr 2025 | CHQ | 001838 | | £440.35 | £109,976.51 |
| 04 Apr 2025 | BAC | CHESHIRE EAST | £34,895.00 | | £110,416.86 |
| 03 Apr 2025 | CHQ | 001848 | | £600.00 | £75,521.86 |
| 02 Apr 2025 | CHQ | 001846 | | £194.95 | £76,121.86 |
| 02 Apr 2025 | CHQ | 001841 | | £349.58 | £76,316.81 |
| 02 Apr 2025 | C/R | 100608 | £150.00 | | £76,666.39 |
| 01 Apr 2025 | CHQ | 001844 | | £1,028.21 | £76,516.39 |
| 01 Apr 2025 | CHQ | 001843 | | £275.00 | £77,544.60 |
| 01 Apr 2025 | C/R | 100607 | £20,910.00 | | £77,819.60 |
| 01 Apr 2025 | BAC | PARISH COUNCIL , SKIPTON , FP 01/04/25 1325 , 000000039403697101 | £4,184.91 | | £56,909.60 |
| 31 Mar 2025 | CHQ | 001842 | | £2,754.54 | £52,724.69 |
| 31 Mar 2025 | CHQ | 001839 | | £2,889.60 | £55,479.23 |
| 31 Mar 2025 | CHQ | 001835 | | £3,560.32 | £58,368.83 |
| 31 Mar 2025 | CHP | ALPHA FURNISHING , PLBRADO06060918 , ALPHA FURNISHING , CHPS CHG £023.00 , CHAPS TFR | | £3,515.45 | £61,929.15 |
| 31 Mar 2025 | CHP | B AND E BOYS LTD , PLBRADO06060945 , B AND E BOYS LTD , CHPS CHG £023.00 , CHAPS TFR | | £40,528.30 | £65,444.60 |
| 31 Mar 2025 | CHG | 28FEB A/C 01621629 | | £8.05 | £105,972.90 |
| 31 Mar 2025 | C/R | 100606 | £10.00 | | £105,980.95 |

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Nether Alderley Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

| | Agreed | | |
|---|--------|-----|--|
| | Yes | No* | |
| 1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. | YES | | <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i> |
| 2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. | YES | | <i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i> |
| 3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. | YES | | <i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i> |
| 4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. | YES | | <i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i> |
| 5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required. | YES | | <i>considered and documented the financial and other risks it faces and dealt with them properly.</i> |
| 6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. | YES | | <i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i> |
| 7. We took appropriate action on all matters raised in reports from internal and external audit. | YES | | <i>responded to matters brought to its attention by internal and external audit.</i> |
| 8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements. | YES | | <i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i> |
| 9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit. | Yes | No | N/A |
| | | | YES |

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.netheralderleyparish.com

Section 2 – Accounting Statements 2024/25 for

Nether Alderley Parish Council

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|---|
| | 31 March 2024 £ | 31 March 2025 £ | |
| 1. Balances brought forward | 161,464 | 209,483 | Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year. |
| 2. (+) Precept or Rates and Levies | 59,412 | 59,662 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 67,994 | 671,992 | Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received. |
| 4. (-) Staff costs | 12,698 | 12,574 | Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments. |
| 5. (-) Loan interest/capital repayments | 0 | 1,984 | Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any). |
| 6. (-) All other payments | 66,689 | 874,002 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 209,483 | 52,578 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |
| 8. Total value of cash and short term investments | 209,483 | 52,578 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9. Total fixed assets plus long term investments and assets | 14,220 | 14,220 | The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March. |
| 10. Total borrowings | 0 | 248,981 | The outstanding capital balance as at 31 March of all loans from third parties (including PWLB). |

| For Local Councils Only | Yes | No | N/A | |
|--|-----|----|-----|---|
| 11a. Disclosure note re Trust funds (including charitable) | | | | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | | | NA | The figures in the accounting statements above exclude any Trust transactions. |

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

- 1) The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
- 2) The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
- 3) The responsible financial officer for a relevant authority must, on behalf of that authority, publish (**which must include publication on the authority's website**):
 - a) the Accounting Statements (i.e. Section 2 of either Form 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:
 - i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;
 - ii) the Annual Governance Statement (i.e. Section 1 of either Form 2 or Form 3, whichever is relevant, of the AGAR); and
 - b) a statement that sets out—
 - i) the period for the exercise of public rights;
 - ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;
 - iii) the name and address of the local auditor;
 - iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

- 1) You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and publish (**including publication on the smaller authority's website**) the following documents, the day before the public rights period commences:
 - a) the approved Sections 1 and 2 of either Form 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
 - b) the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following suggested dates: Tuesday 3 June – Monday 14 July 2025. (The latest possible dates that comply with the statutory requirements are Tuesday 1 July – Monday 11 August 2025); and
 - c) the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Where the authority has answered 'No' to any assertions on Section 1, as stated on the face of Section 1 of the AGAR, a sufficiently detailed explanation of the reasons must be published with the AGAR on the authority's website.

**Nether Alderley Parish Council
NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

| NOTICE | NOTES |
|--|--|
| <p>1. Date of announcement Monday 2nd June 2025 (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p style="padding-left: 40px;">(b) David Naylor The Parish Clerk, 26 Barnside Way, Tytherington, Macclesfield, Cheshire, SK10 2TZ . Tel 07717 244537 Email clerk.napc@gmail.com</p> <p>commencing on (c) Tuesday 3 June 2025</p> <p>and ending on (d) Monday 14 July 2025</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <p style="padding-left: 40px;">PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD (sba@pkf-l.com)</p> <p>5. This announcement is made by (e) David Naylor Parish Clerk and Responsible Financial Officer</p> | <p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p> |

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2025 for 2024/25 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here

means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.