

# Audit 2024/25

## Nether Alderley Parish Council

### Report of Audit Working Group Tuesday 13<sup>th</sup> 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 13<sup>th</sup> 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 4<sup>th</sup> 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 dollies 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 8<sup>th</sup> April 2025 and the AGAR Statement of Accounts will be approved by the Council Meeting on the evening of 13<sup>th</sup> 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 13<sup>th</sup> May 2025 and will be considered by the Council on the evening of the 13<sup>th</sup> 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 11<sup>th</sup> June 2024 Council meeting Minute 9 and for the 2023/24 audited accounts was confirmed at 9<sup>th</sup> 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 3<sup>rd</sup> June 2025 ending on Monday 14<sup>th</sup> July 2025 when the Internal Audit report has been considered by the Council and for the audited accounts by 30<sup>th</sup> 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 9<sup>th</sup> 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.**

An 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 9<sup>th</sup> May Minute 13 and 13<sup>th</sup> October Minute 12.

The 2024/25 internal audit report will be reviewed at the 13<sup>th</sup> 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 13<sup>th</sup> 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: 13<sup>th</sup> 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 Renovat	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 Renovat	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 & Groi	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 Account	11-11/06/24	Printing Paper	672523729	Ryman Stationery	S	6.66	1.33	7.99
39	Stationery	11/06/2024	Current Account	11-11/06/24	Postage Stamps	172 6705 02	Post Office	Z	10.80		10.80
40	Stationery	11/06/2024	Current Account	11-11/06/24	Postage Stamps		Sainsburys Ltd	Z	10.80		10.80
41	Staff Travelling Expenses	11/06/2024	Current Account	11-11/06/24	Clerks Mileage		Nether Alderley Parish Council	X		54.00	54.00
42	Audit Fees	11/06/2024	Current Account	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 Account	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 Account	11 16/7-2024	Clerks Salary		Nether Alderley Parish Council	X	582.95		582.95
45	Staff Travelling Expenses	16/07/2024	Current Account	11 16/07-2024	Clerks Mileage		Nether Alderley Parish Council	X	40.50		40.50
46	Staff Mobile Phone (C	16/07/2024	Current Account	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 Account	11 16/07-2024	Printing Paper	672523729	Ryman Stationery	S	6.66	1.33	7.99
48	Stationery	16/07/2024	Current Account	11 16/07-2024	Printing Service	672523729	Ryman Stationery	S	6.87	1.38	8.25
49	Stationery	16/07/2024	Current Account	11 16/07-2024	Ink Cartridges	842818316	Cartridge Discount	S	16.66	3.33	19.99
50	Clerk's Salary	16/07/2024	Current Account	11 16/07-	HMRC Tax		HMRC	X	388.80		388.80
51	Employer NI	16/07/2024	Current Account	11 16/07-	HMRC Ni Payment		HMRC	X	29.50		29.50
52	Councillor Training	16/07/2024	Current Account	11 16/07-2024	ChALC Councillor Training		Cheshire Association of Local Cour	X	30.00		30.00
53	Hall Renovation	16/07/2024	Current Account	11 16/07-2024	Certificate 3 (Valuation 3) Parish	765346017	B & E Boys Ltd	S	47,603.82	9,520.76	57,124.58
54	Professional Fees	16/07/2024	Current Account	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 Account	11 16/07-2024	Information Commissioner		Information Commissioner	Z	40.00		40.00
56	Professional Fees	16/07/2024	Current Account	11 16/07-2024	Architects Fees Parish Hall Ren	327729968	KepeczK Pearce Sanderson	S	4,038.00	807.60	4,845.60
57	Professional Fees	16/07/2024	Current Account	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 Account	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 Account	11 16/07-2024	Refund of incorrectly donated or		Dyas RN	X	200.00		200.00
60	Councillor Training	16/07/2024	Current Account	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 Account	11 - 13/08/24	Clerks Salary		Nether Alderley Parish Council	X	583.35		583.35
62	Staff Travelling Expenses	13/08/2024	Current Account	11 - 13/08/24	Clerks Mileage		Nether Alderley Parish Council	X	59.40		59.40
63	Staff Mobile Phone (C	13/08/2024	Current Account	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 Account	11 - 13/08/24	Postage Stamps	672523729	Ryman Stationery	Z	10.80		10.80
65	Clerk's Salary	13/08/2024	Current Account	11 - 13/08/24	HMRC Tax		HMRC	X	388.40		388.40
66	Employer NI	13/08/2024	Current Account	11 - 13/08/24	HMRC Ni Payment		HMRC	X	29.50		29.50
67	Hall Renovation	13/08/2024	Current Account	11 - 13/08/24	Certificate 4 (Valuation 4) Parish	765346017	B & E Boys Ltd	S	83,693.38	16,738.68	100,432.06
68	Professional Fees	13/08/2024	Current Account	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 Account	11 - 13/08/24	Architects Fees Parish Hall Ren	327729968	KepeczK Pearce Sanderson	S	4,044.30	808.86	4,853.16
70	Professional Fees	13/08/2024	Current Account	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 Account	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 Account	11 - 10/09/24	Clerks Salary		Nether Alderley Parish Council	X	582.35		582.35
74	Staff Travelling Expenses	10/09/2024	Current Account	11 - 10/09/24	Clerks Mileage		Nether Alderley Parish Council	X	45.90		45.90
75	Staff Mobile Phone (C	10/09/2024	Current Account	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 Account	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 Account	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 Account	11 - 10/09/24	Postage Stamps	672523729	Ryman Stationery	Z	10.80		10.80
79	Clerk's Salary	10/09/2024	Current Account	11 - 10/09/24	HMRC Tax		HMRC	X	388.80		388.80
80	Employer NI	10/09/2024	Current Account	11 - 10/09/24	HMRC Ni Payment		HMRC	X	29.50		29.50
81	Professional Fees	10/09/2024	Current Account	11 - 10/09/24	Parish Hall Timber Surveyr	778 8300 86	Kevin Neary Building Surveyor	S	720.00	144.00	864.00
82	Community Fund (New	10/09/2024	Current Account	11 - 10/09/24	Design of Updated Parish Hall N	941 3110 66	PrintIt	S	195.00	39.00	234.00
83	Community Fund (New	10/09/2024	Current Account	11 - 10/09/24	Set up and printing of Summer I	941 3110 66	PrintIt	Z	205.00		205.00
84	Professional Fees	10/09/2024	Current Account	11 - 10/09/24	Architects Fees Parish Hall Ren	327729968	KepczK Pearce Sanderson	S	4,044.30	808.86	4,853.16
85	Community Fund (New	10/09/2024	Current Account	11 - 10/09/24	Set up & Print Autumn Newslett	941 3110 66	PrintIt	Z	504.65		504.65
86	Professional Fees	10/09/2024	Current Account	11 - 10/09/24	Attend site and carry out valuat	737655010	Currie & Brown UK Ltd	S	294.63	58.93	353.56
87	Hall Renovation	10/09/2024	Current Account	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 Account	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 Account	11 - 09/10/24	Attend site and carry out valuat	737655010	Currie & Brown UK Ltd	S	294.63	58.93	353.56
90	Councillor Training	09/10/2024	Current Account	11 - 10/09/24	ChALC Councillor Training		Cheshire Association of Local Cour	Z	25.00		25.00
91	Audit Fees	09/10/2024	Current Account	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 Account	11 - 10/09/24	Architects Fees Parish Hall Ren	327729968	KepczK Pearce Sanderson	S	4,044.30	808.86	4,853.16
93	Clerk's Salary	09/10/2024	Current Account	11 - 09/10/24	Clerks Salary		Nether Alderley Parish Council	X	582.95		582.95
94	Staff Travelling Expense	09/10/2024	Current Account	11 - 09/10/24	Clerks Mileage		Nether Alderley Parish Council	X	40.50		40.50
95	Stationery	09/10/2024	Current Account	11 - 09/10/24	Ink Cartridges	842818316	Cartridge Discount	S	23.29	4.66	27.95
96	Stationery	09/10/2024	Current Account	11 - 09/10/24	Laminating Pouches	672523729	Ryman Stationery	S	16.66	3.33	19.99
97	Stationery	09/10/2024	Current Account	11 - 09/10/24	Postage Stamps		Sainsburys Ltd	Z	10.80		10.80
98	Clerk's Salary	09/10/2024	Current Account	11 - 10/09/24	HMRC Tax		HMRC	X	388.80		388.80
99	Employer NI	09/10/2024	Current Account	11 - 10/09/24	HMRC Ni Payment		HMRC	X	29.50		29.50
100	Staff Mobile Phone (C	09/10/2024	Current Account	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 Account	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 Account	11 - 10/09/24	CHAPS Payment Valuation 5		Nat West Bank	X	23.00		23.00
103	CHAPS Payment	13/08/2024	Current Account	11 - 13/08/02	Certificate 4 (Valuation 4) 7th A		Nat West Bank	X	23.00		23.00
104	Burial Ground Expense	10/10/2024	Current Account	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 Account	11 - 09/10/24	CHAPS Payment Valuation 6		Nat West Bank	X	23.00		23.00
106	Clerk's Salary	12/11/2024	Current Account	11 - 12/11/24	Clerks Salary		Nether Alderley Parish Council	X	582.95		582.95
107	Staff Travelling Expense	12/11/2024	Current Account	11 - 12/11/24	Clerks Mileage		Nether Alderley Parish Council	X	58.05		58.05
108	Staff Mobile Phone (C	12/11/2024	Current Account	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 Account	11 - 12/11/24	Postage Cost	172 6705 02	Post Office	Z	8.35		8.35
110	Stationery	28/10/2024	Current Account	11 - 12/11/24	Postage Stamps	172 6705 02	Post Office	Z	13.20		13.20
111	Stationery	15/10/2024	Current Account	11 - 12/11/24	Printing Paper	672523729	Ryman Stationery	S	5.83	1.16	6.99
112	Stationery	23/10/2024	Current Account	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 Account	11 - 12/11/24	HMRC Tax		HMRC	X	388.80		388.80
114	Employer NI	12/11/2024	Current Account	11 - 12/11/24	HMRC Ni Payment		HMRC	X	29.50		29.50
115	Professional Fees	12/11/2024	Current Account	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 Account	11 - 12/11/24	Architects Fees Parish Hall Ren	327729968	KepczK Pearce Sanderson	S	4,056.90	811.38	4,868.28
117	Insurance	16/10/2024	Current Account	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 Renovat	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 Expense	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	KepeczK 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 Expense	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	KepeczK 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 Valua		Nat West Bank	X	23.00		23.00
156	Parish Hall Refurbishm	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	KepczK 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 Renew		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 Settlement		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 P		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	KepczK 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 Account	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 Account		Crown Gas and Power ELECTR	188886622	Crown Gas & Power	L			
200	Parish Hall Electricity	18/03/2025	Current Account		Crown Gas and Power ELECTR	188886622	Crown Gas & Power	L			
201	Parish Hall Electricity	18/03/2025	Current Account		Crown Gas and Power ELECTR	188886622	Crown Gas & Power	L			
202	Parish Hall Gas	18/03/2025	Current Account	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 Account	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 Account	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 Account	11 - 25/03/25	Clerks Mileage		Nether Alderley Parish Council	X	83.70		83.70
206	Community Fund (New	25/03/2025	Current Account	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 Account	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 Account	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 Account	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 Account	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 Account		Wine for the Village Hall opening	GB 563058932	Majestic Wine Wilmslow (130)	S			
212	Parish Hall Expenses	24/03/2025	Current Account		Parish Hall Opening Event Coffe	220430231	Tesco Stores Ltd	S			
213	Parish Hall Expenses	27/03/2025	Current Account		Parish Hall Cleaning	NOT VAT REGISTERED	Cleaning Maid Easy /Nicole Athertc	X			
214	Nat West Current Acco	31/03/2025	Current Account	11 -08/04/25	Bank Charges		Nat West Bank	X	8.05		8.05
									<b>142,034.13</b>		

## **RECEIPTS**

Voucher	Code	Date	Bank	Minute	Description	Customer Name	Vat Type	Net	Vat	Total
1	Precept	04/04/2024	Current Account	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 Account	11- 14/05/24	CIL Receipt	Cheshire East Council	X	26,253.12		26,253.12
4	Green Communities Fu	08/05/2024	Current Account	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 Fu	13/05/2024	Current Account	11- 14/05/24	Green Communities Fund Dupli	Cheshire East Council	X	9,000.00		9,000.00
7	Alderley Edge Institute	08/06/2024	Current Account	11 11/06/24	Alderley Institute Trust Grant for	The Alderley Edge Institute Trust	X	23,887.50		23,887.50
8	Green Communities Fu	13/05/2024	Current Account	11 11/06/24	Duplicate Grant Receipt from Gr	Cheshire East Council	X			
9	VAT Repaid by HMRC	07/06/2024	Current Account	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 Account	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 Account	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 Account	11 - 13/08/24	Burial Fee	Albert R Slack Ltd	E	800.00		800.00
16	VAT Repaid by HMRC	07/08/2024	Current Account	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 Account	11 - 10/09/24	Burial Fee	Albert R Slack Ltd	E	800.00		800.00
18	Burial Fees	29/08/2024	Current Account	11 - 10/09/24	Burial Fee	David Smith	E	800.00		800.00
19	Precept	05/09/2024	Current Account	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 Refurbishmr	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 Infrastructu	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 Account	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 Account	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 Account	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 Account	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 Account	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 Account	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 Account	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 Account	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 Account	11 - 08/04/25	VAT Reclaim for Month of Febru	HMRC	R		
71	VAT Repaid by HMRC	31/03/2025	Current Account	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 Account	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 Account	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 Account	11 - 12/11/24	VAT Reclaim for Month of Augus	HMRC	R	18,107.66	18,107.66
								<b>180.00</b>	

**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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2025</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://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 2.1 in internal audit report.
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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

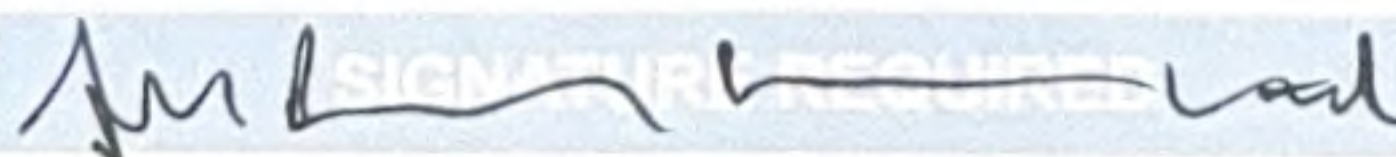
Date(s) internal audit undertaken

Name of person who carried out the internal audit

DD/MM/YYYY 26/04/2025 DD/MM/YYYY

JDM BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



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
<b>2024/25 internal audit</b>			
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><b>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.</b></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
<b>2023/24 internal audit</b>			
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>	<b>Implemented – fidelity cover increased to £250k</b>

**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><b>To be followed up in 2025/26 as 2024/25 was primarily a period of hall renovations.</b></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 30<sup>th</sup> 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>	<i>The council must comply with the publication requirements of the Accounts and Audit Regulations 2015.</i>	<b>Implemented</b>
4	The building society account is in the name of selected councillors rather than the parish council.	<i>All bank accounts must be established in the name of the parish council rather than individual members.</i>	<b>Noted</b>
<b>2022/23 internal audit</b>			
1	The risk assessment was not reviewed, updated and approved during the 2022/23 financial year.	<i>The risk assessment should be reviewed, updated and approved every financial year.</i>	<b>Implemented</b>
2	There is no current adopted Investment Strategy and Treasury Management strategy displayed with the council website	<i>The council should consider establishing an Investment Strategy and Treasury Management strategy with reference to the</i>	<b>Implemented</b>

**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 &amp; 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>	<i>requirements of the Local Government Act 2003.</i>	
<b>2021/22 internal audit</b>			
<b>No internal control issues arising the council has maintained a robust set of books and records for the financial year</b>			
<b>2020/21 internal audit</b>			
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>	<b>Implemented</b>

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

	ISSUE	RECOMMENDATION	FOLLOW UP
		<i>including the adequacy of supplier onboarding controls.</i>	
<b>2019/20 internal audit</b>			
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>	<b>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.</b>
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>	<b>Implemented</b>

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

	<b>ISSUE</b>	<b>RECOMMENDATION</b>	<b>FOLLOW UP</b>
	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>	<b>Implemented</b>
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>	<b>Implemented</b>

**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>	
<b>2018/19 internal audit</b>			
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"> <li>- <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></li> <li>- <i>Compliance with security obligations equivalent to those imposed on the data controller by the GDPR (Article 32)</i></li> </ul>	<b>Implemented</b>

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

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



# 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: \_\_\_\_\_

<b>A</b>	<b>Bank Reconciliation at 31/03/2025</b>		
	Cash in Hand 01/04/2024		209,483.00
	<b>ADD</b> Receipts 01/04/2024 - 31/03/2025		731,654.46
	<b>SUBTRACT</b> Payments 01/04/2024 - 31/03/2025		941,137.46
	<b>Cash in Hand 31/03/2025</b> (per Cash Book)		888,559.12
<b>B</b>			<b>52,578.34</b>
	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	
			<b>56,643.26</b>
	Less unrepresented payments		5,144.92
			51,498.34
	Plus unrepresented receipts		1,080.00
	<b>Adjusted Bank Balance</b>		<b>52,578.34</b>
	<b>A = B Checks out OK</b>		

**Nether Alderley Parish Council**  
Annual Return

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**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*		
			‘Yes’ means that this authority:	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	YES		prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	
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		has only done what it has the legal power to do and has complied with Proper Practices in doing so.	
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		during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.	
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		considered and documented the financial and other risks it faces and dealt with them properly.	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES		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.	
7. We took appropriate action on all matters raised in reports from internal and external audit.	YES		responded to matters brought to its attention by internal and external audit.	
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		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.	
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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			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](http://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 £	
<b>1.</b> Balances brought forward	161,464	209,483	<i>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.</i>
<b>2.</b> (+) Precept or Rates and Levies	59,412	59,662	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts	67,994	671,992	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs	12,698	12,574	<i>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.</i>
<b>5.</b> (-) Loan interest/capital repayments	0	1,984	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments	66,689	874,002	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward	209,483	52,578	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments	209,483	52,578	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets	14,220	14,220	<i>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.</i>
<b>10.</b> Total borrowings	0	248,981	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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