

# **Nether Alderley Parish Council**

## **Enclosures**

**1 - 3**

### **Council Meeting**

**14th October 2025**

**Nether Alderley Parish Council**  
**Net Position by Cost Centre and Code (Between 01/04/2025 and 14/10/2025)**

**ENCLOSURE 1**Cost Centre Name**01 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	7,219.30	6,480.70
6	Employer Pension				2,500.00		2,500.00
7	Employer NI				600.00	605.38	-5.38
42	Overtime						
43	Back Pay				400.00	97.50	302.50
					<b>17,200.00</b>	<b>£7,922.18</b>	<b>9,277.82</b>

**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 Insuran						
9	Staff Training				200.00		200.00
12	Payroll Services				250.00	205.50	44.50
13	Stationery				500.00	170.85	329.15
14	Staff Travelling Expenses				650.00	401.85	248.15
16	Staff Mobile Phone (Clerk				140.00	76.25	63.75
17	Office Equipment				700.00	304.49	395.51
18	Insurance				3,750.00		3,750.00
19	Audit Fees				800.00	2,144.00	-1,344.00
20	Annual Subscriptions				1,100.00	754.20	345.80
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
					<b>12,762.00</b>	<b>£4,057.14</b>	<b>8,704.86</b>

**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	61.83	2,938.17
61	Residual Renovation Cost				3,000.00	10,161.79	-7,161.79
66	Village Hall Gas				4,000.00	1,036.14	2,963.86
70	Village Hall Refreshments				300.00	348.80	-48.80
71	Village Hall AV Equipment				6,633.00	3,545.30	3,087.70
73	Village Hall Electricity				3,000.00	406.78	2,593.22
76	Village Hall Hire Income		10,000.00	5,837.00			-4,163.00
77	Hall Caretaker Self Emplo				6,000.00	1,350.75	4,649.25
78	Hall Cleaner Self Employe				6,000.00	938.25	5,061.75
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 Forr		20,910.00	20,910.00			
97	Donations			6,240.00			6,240.00
100	Broadband & Cloud Voice					293.51	-293.51
101	Village Hall Equipment					1,806.60	-1,806.60
102	Christmas Fair Table/Spac			37.50			37.50
			<b>30,910.00</b>	<b>£33,024.50</b>	<b>37,933.00</b>	<b>£19,949.75</b>	<b>20,097.75</b>

**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	8,442.68	8,442.68
					<b>16,885.36</b>	<b>£8,442.68</b>	<b>8,442.68</b>

**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

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 14/10/2025)

Cost Centre Name

						2,000.00	2,000.00
<b>06 Highways</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
83 Highways and PROW						1,500.00	1,500.00
						1,500.00	1,500.00
<b>07 Burial Ground</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
28 Burial Fees		4,000.00	1,320.00				-2,680.00
34 Burial Ground Expenses				2,500.00	2,604.00		-104.00
		4,000.00	£1,320.00	2,500.00	£2,604.00		-2,784.00
<b>08 Election Costs</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
84 Election Costs							
<b>09 Councillor Expenses</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
11 Chairman's Allowance					100.00		100.00
15 Councillor Travelling Expe							
				100.00			100.00
<b>10 Bank Fees</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
64 Unity Trust Savings Accou							
74 Nat West Current Account				50.00	73.20		-23.20
				50.00	£73.20		-23.20
<b>10 Precept</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
26 Precept		69,790.00	69,790.00				
		69,790.00	£69,790.00				
<b>11 Community Infrastructure Levy/sectic</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
31 Community Infrastructure							
67 Section 106							
<b>11 Neighbourhood Plan</b>							
<u>Code</u> <u>Title</u>	<u>Bal. B/Fwd.</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Current Balance</u>
30 Neighbourhood Plan				500.00			500.00
				500.00			500.00

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 14/10/2025)

**Cost Centre Name****12 Bank Interest**

<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>
27	Bank Interest						
38	Reserve Bank Account		25.00	2.85			-22.15
39	Current Bank Account						
40	Skipton Building Society		1,331.87	1,332.51			0.64
56	Unity Trust Bank		175.00	131.36			-43.64
			<b>1,531.87</b>	<b>£1,466.72</b>			<b>-65.15</b>

**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		2,500.00	737.08	1,462.92
36	Community Fund Other					351.34	-351.34
55	Unity Trust Savings Accou						
98	Community Fund Lengths				2,500.00		2,500.00
			<b>300.00</b>		<b>5,000.00</b>	<b>£1,088.42</b>	<b>3,611.58</b>

**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
					<b>53,840.76</b>		<b>53,840.76</b>

**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
					<b>20,000.00</b>		<b>20,000.00</b>

**15 Mausoleum**

<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>
99	Expenses					166.67	-166.67
					<b>£166.67</b>		<b>-166.67</b>

**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						

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 14/10/2025)**

Cost Centre Name

NET TOTAL	106,531.87	£105,601.22	170,271.12	£44,304.04	125,036.43
		<b>£930.65</b>		<b>£125,967.08</b>	

Bank Reconciliation up to the end of October **£136,503.00**.

All payments and receipts are approved at the 14th October Council Meeting and are in Scribe Accounts, the above report and the Bank Reconciliation

Plus not yet received but budgeted receipts **£930.65** = **£137,433.65** Total Resources for 2025/26

Total Resources of **£137,433.65** less budgeted payments of **£125,967.08** = a surplus of **£11,466.75**

This Surplus of **£11,466.75** is unallocated. Plus the £20,000 General Reserve which will be passed into 2026/27.

Also any unspent earmarked reserves can be used to populate 2026/27 Earmarked reserves

# Nether Alderley Parish Council

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

Date: 9th Oct 2025

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

Date: 14th Oct 2025

<b>A</b>	<b>Bank Reconciliation at 14/10/2025</b>		
	Cash in Hand 01/04/2025		52,578.34
	<b>ADD</b> Receipts 01/04/2025 - 14/10/2025		131,630.07
	<b>SUBTRACT</b> Payments 01/04/2025 - 14/10/2025		184,208.41
			47,705.41
	<b>Cash in Hand 14/10/2025</b> (per Cash Book)		<b>136,503.00</b>
<b>B</b>	Cash in hand per Bank Statements		
	Petty Cash 14/10/2025	0.00	
	Current Account Nat West Acc. No. 14/10/2025	111,096.01	
	Reserve Account Nat West Acc. No. 14/10/2025	519.95	
	Skipton Building Society 14/09/2025	0.00	
	Unity Trust Bank Savings Acc. No. 14/10/2025	26,680.43	
			<b>138,296.39</b>
	Less unrepresented payments		4,606.19
			133,690.20
	Plus unrepresented receipts		2,812.80
	<b>Adjusted Bank Balance</b>		<b>136,503.00</b>
	<b>A = B Checks out OK</b>		

**Nether Alderley Parish Council**  
**VAT between 01/08/2025 to 31/08/2025**

# ENCLOSURE 2

## PAYMENTS

Voucher	Code	Date	Bank	Minute	Description	Supplier VAT Number & Name	Vat Type	Net	Vat	Total
92	Hall Cleaner Self Empl	24/08/2025	Current Accoun	11 - 09/09/25	Village Hall Cleaning	NOT VAT REGISTERED Cleaning Maid Easy /Nicole Athertc	X	75.00		75.00
93	Stationery	23/08/2025	Current Accoun	11 - 09/09/25	Ink Cartridges	842818316 Cartridge Discount	S	16.22	3.25	19.47
95	Broadband & Cloud Vc	18/08/2025	Current Accoun	11 - 09/09/25	BT Business Cloud Voice & Broi	GB 245719348 British Telecommunications plc	S	54.95	10.99	65.94
96	Village Hall Equipment	29/08/2025	Current Accoun	11 - 08/07/25	Village Hall Chairs 2nd Order	669 3677 73 Alpha Furnishings Ltd	S	1,420.00	284.00	1,704.00
97	Village Hall Equipment	29/08/2025	Current Accoun	11 - 09/09/25	Tables for Village Hall 2nd Orde	444858558 Rosehill Furnishings Group Ltd	S	386.60	77.32	463.92
98	Office Equipment	15/08/2025	Current Accoun	11 - 09/09/25	Scribe Accounts Hall Booking M	941745120 Scribe Starboard Systems Ltd	S	23.00	4.60	27.60
99	Nat West Current Acco	29/08/2025	Current Accoun	11 - 09/09/25	Bank Charges	Nat West Bank	X	6.65		6.65
101	Village Hall Electricity	16/08/2025	Current Accoun	11 - 09/09/25	Crown Gas and Power ELECTR	188886622 Crown Gas & Power	L	73.57	3.68	77.25
102	Village Hall Gas	18/08/2025	Current Accoun	11 - 09/09/25	Crown Gas & Power - GAS	188886622 Crown Gas & Power	L	94.16	4.71	98.87
									<b>388.55</b>	

## RECEIPTS

Voucher	Code	Date	Bank	Minute	Description	Customer Name	Vat Type	Net	Vat	Total
33	Village Hall Hire Incom	23/08/2025	Current Accoun	11 - 09/09/25	Hire of the Parish Hall	Clever Clogs Canine training	S	285.00	57.00	342.00
63	VAT Repaid by HMRC	11/08/2025	Current Accoun	11 - 09/09/25	Vat Reclaim Month of June 2025	HMRC	R		35.08	35.08
65	Reserve Bank Account	29/08/2025	Reserve Accou	11 - 09/09/25	Interest Payment	Nat West Bank	X	0.43		0.43
									<b>57.00</b>	

**Amount of VAT you can claim for this period is: £331.55**

# Website Evidence of Exercising AGAR Public Rights to View or Have Copies of NAPC Accounts

## The audit of accounts for Nether Alderley Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published.

The Annual Governance & Accountability Return (AGAR) is available for inspection by any local government elector of the area of Nether Alderley Parish Council on application to:

David Naylor, Nether Alderley Parish Council Clerk C/o 26 Barnside Way, Tytherington Macclesfield SK10 2TZ

Tel: 07717 244537 or [email: clerk.napc@gmail.com](mailto:clerk.napc@gmail.com)

The AGAR may be inspected between the hours of 9am & 5pm weekdays at the Parish Hall on Church Lane Nether Alderley by arrangement with the Clerk by telephone or email as above.

Copies will be provided to any person on payment of £1 for each copy of the Annual Governance & Accountability Return.

[Click here to view the AGAR, the External Auditors report](#) The AGAR did not reveal any issues i.e it was a clean audit.

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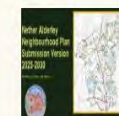
The audit of accounts for Nether Alderley Parish Council for the year ended 31 March 2025 has been completed and the accounts have been published.

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Nether Alderley  
Autumn 2025  
Newsletter

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Nether Alderley's  
Neighbourhood Plan  
Section 16  
Consultation 08/09/25  
– 20/10/25.

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**Village Hall Notice Board**



**Alderley Park Notice Board**



**Orchard Place Notice Board**



## Nether Alderley Parish Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2025

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

<p>1. The audit of accounts for <b>Nether Alderley Parish Council</b> for the year ended 31 March 2025 has been completed and the accounts have been published.</p> <p>2. The Annual Governance &amp; Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of <b>Nether Alderley Parish Council</b> on application to:</p> <p>(a) <u>David Naylor Parish Clerk and Responsible Financial Officer</u>  <u>c/o 26 Barnside Way,</u>  <u>Tytherington, Macclesfield</u>  <u>Cheshire, SK10 2TZ</u>          Phone: 07717 244537 Email: clerk.napc@gmail.com</p> <p>(b) <u>Weekdays 9am - 5pm (by appointment at at the Village Hall)</u>  <u>_____</u>  <u>_____</u></p> <p>3. Copies will be provided to any local government elector of the area on payment of £1 (c) for each copy of the Annual Governance &amp; Accountability Return.</p> <p>Announcement made by: (d) <b>David Naylor Parish Clerk &amp; RFO</b></p> <p>Date of announcement: (e) <b>19th September 2025</b></p>	<p>Notes</p> <p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p> <p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p> <p>(b) Insert the hours during which inspection rights may be exercised</p> <p>(c) Insert a reasonable sum for copying costs</p> <p>(d) Insert the name and position of person placing the notice</p> <p>(e) Insert the date of placing of the notice</p>
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## 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' means that this authority:
	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		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
			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:

13 MAY 2025

and recorded as minute reference:

MINUTE 8

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

Chair

Clerk

*LM Alcare*  
*[Signature]*

[www.netheralderleyparish.com](http://www.netheralderleyparish.com)



## Section 2 – Accounting Statements 2024/25 for

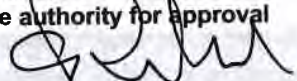
### Nether Alderley Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
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 cash-book 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



Date

26 APRIL 2025

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

13 MAY 2025

as recorded in minute reference:

MINUTE 8

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



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

In respect of **NETHER ALDERLEY PARISH COUNCIL – CH0145**

#### 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

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

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

In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to weaknesses in relation to the documentation of a tender process. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

#### 3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature		Date	18/09/2025
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