

**Nether Alderley  
Parish Council**

**Enclosures**

**1 - 5**

**Council Meeting**

9th October 2024

2024-25 Budget July October Council & Parish Hall Resources and Costs Projection						
Budget Heading	Budget 2024/25	Actual 1st QTR	Actual 2nd QTR	Total to end of Sept.	Budget Remaining	
All Figures are excluding VAT						
<b>PAYMENTS</b>						
<b>Staff Costs</b>						
1 Clerks Salary	£12,500.00	£2,915.25	£2,915.25	£5,830.50	£6,669.50	
Employer Pension	£0.00	£0.00	£0.00	£0.00	£0.00	
Employer NI	£500.00	£88.50	£88.50	£177.00	£323.00	
Overtime	£500.00	£0.00	£0.00	£0.00	£500.00	
Back Pay	£333.30	£0.00	£0.00	£0.00	£333.30	
	<b>£13,833.30</b>	<b>£3,003.75</b>	<b>£3,003.75</b>	<b>£6,007.50</b>	<b>£7,825.80</b>	
<b>Adminstration</b>						
2 Pension Ill Health Insurance	£0.00	£0.00	£0.00	£0.00	£0.00	
Staff Training	£100.00	£0.00	£0.00	£0.00	£100.00	
Payroll Services	£350.00	£84.00	£0.00	£84.00	£266.00	
Stationery	£450.00	£110.29	£68.43	£178.72	£271.28	
Staff Travelling Expenses	£700.00	£104.85	£145.80	£250.65	£449.35	
Staff Mobile Phone	£130.00	£27.51	£27.51	£55.02	£74.98	
Other Admin costs/Office Equipment	£500.00	£0.00	£0.00	£0.00	£500.00	
Insurance	£3,250.00	£0.00	£0.00	£0.00	£3,250.00	
Audit Fees	£650.00	£374.00	£0.00	£374.00	£276.00	
Annual Subscriptions	£650.00	£626.80	£40.00	£666.80	£16.80	
Honours Board	£150.00	£0.00	£0.00	£0.00	£150.00	
Bank Safety Deposit	£0.00	£0.00	£0.00	£0.00	£0.00	
Cloud Storage	£0.00	£0.00	£0.00	£0.00	£0.00	
Council Meeting Expenses	£0.00	£0.00	£0.00	£0.00	£0.00	
Councillor Training	£0.00	£0.00	£55.00	£55.00	£55.00	
	<b>£6,930.00</b>	<b>£1,327.45</b>	<b>336.74</b>	<b>1,664.19</b>	<b>5,265.81</b>	
<b>Parish Hall</b>						
3 Hire of Hall (Public Events)	£300.00	£0.00	£0.00	£0.00	£300.00	
Parish Hall Expenses	£6,000.00	£0.00	£0.00	£0.00	£6,000.00	\$
Parish Hall Heating	£6,000.00	£750.00	£0.00	£750.00	£5,250.00	
Parish Hall Elect Cub Cost		£0.00	£0.00	£0.00	£0.00	
	<b>£12,300.00</b>	<b>£750.00</b>	<b>£0.00</b>	<b>£750.00</b>	<b>£11,550.00</b>	
<b>Parish Hall Re-development</b>						
Parish Hall Loan Charges	£0.00	£15.50	£0.00	£15.50	£15.50	
4 Renovation Costs	£148,023.86	£16,888.96	£202,797.80	£219,686.76	£71,662.90	
4a Professional Fees	£30,000.00	£5,898.45	£17,002.10	£22,900.55	£7,099.45	
Ear Marked Reserves	£136,136.36	£0.00	£0.00	£0.00		<i>Figures in the dotted area are included in the total of 4 &amp; 4a i.e. £178,023.86</i>
Public Works Loan *	£0.00	£0.00	£0.00	£0.00		
Section 106 Funding *	£0.00	£0.00	£0.00	£0.00		
Ald Edge Institute Grant #	£23,887.50	£0.00	£0.00	£0.00		
Greener Spaces Grant	£18,000.00	£0.00	£0.00	£0.00		
Green Spaces 50% refund	£0.00	£9,000.00	£0.00	£9,000.00	£9,000.00	
JMC Capital *	£0.00	£0.00	£0.00	£0.00		
CHAPS Payment	£0.00	£0.00	£23.00	£23.00	£23.00	
Not yet Provided *	£178,023.86	£31,802.91	£219,822.90	£251,625.81	£73,601.95	
Only 50% provided #						
<b>Parish Hall Loan Charges</b>	<b>£8,500.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£8,500.00</b>	
<b>Highways</b>						
5 Highways and ROW	£1,500.00	£0.00	£0.00	£0.00	£1,500.00	\$
7 Burial Ground Expenses	£1,800.00	£787.00	£0.00	£787.00	£1,013.00	
<b>Cllr Expenses &amp; Training</b>						

8	Cllr Training	£180.00	£0.00	£0.00	£0.00	£180.00	
	Chaiman's Allowance	£100.00	£0.00	£0.00	£0.00	£100.00	
9	Cllr Travelling	£0.00	£0.00	£0.00	£0.00	£0.00	
		£280.00	£0.00	£0.00	£0.00	£280.00	
10	Bank Fees	£0.00	£0.00	£28.00	£28.00	-£28.00	
11	Neighbourhood Plan	£650.00	£0.00	£48.00	£48.00	£602.00	
	Community						
12	Newsletter	£1,200.00	£0.00	£904.65	£904.65	£295.35	
	Community Fund Other	£3,000.00	£0.00	£0.00	£0.00	£3,000.00	\$
		£4,200.00	£0.00	£904.65	£904.65	£3,295.35	
	<b>Earmarked Reserves</b>						
13	Insurance Excess	£0.00	£0.00	£0.00	£0.00	£0.00	
	Asset Mangmnt Conting	£0.00	£0.00	£0.00	£0.00	£0.00	
	External Audit Conting	£0.00	£0.00	£0.00	£0.00	£0.00	
	Hall Contingency	£0.00	£0.00	£0.00	£0.00	£0.00	
	Boundary Signage	£0.00	£0.00	£0.00	£0.00	£0.00	
	Kings Coronation	£0.00	£0.00	£0.00	£0.00	£0.00	
	Bus Shelter Conting	£0.00	£0.00	£0.00	£0.00	£0.00	
	Hall Heating Contingency	£0.00	£0.00	£0.00	£0.00	£0.00	
	Tree Cutting Conting	£0.00	£0.00	£0.00	£0.00	£0.00	
	All Earmarked Reserves in Parish Hall 4 & 4a above	£136,136.36	£0.00	£0.00	£0.00	£0.00	
		£136,136.36	£0.00	£0.00	£0.00	£0.00	
	<b>General Reserves</b>	£20,000.00	£0.00	£0.00	£0.00	£20,000.00	
	<b>Totals without General Reserves</b>	£228,017.16	£37,671.11	£224,144.04	£261,815.15	-£33,769.99	
	VAT on payments		£2,543.16	£10,463.69			
14	<b>RECEIPTS</b>	<b>Budget</b>	<b>QTR 1</b>	<b>QTR 2</b>	<b>To 30th September</b>	<b>Receipts not RCD yet</b>	<b>£39,831.96</b>
	Corr. of under/over payment Pension Contributions	£0.00	£0.00	£0.00	£0.00	£0.00	
1	Ill Health Insurance refund	£0.00	£0.00	£0.00	£0.00	£0.00	
2	P/Hall Electricity refund	£0.00	£0.00	£0.00	£0.00	£0.00	
3	Parish Hall Donations	£0.00	£200.00	£0.00	£200.00	£0.00	
4	Parish Hall Rental Income	£2,000.00	£0.00	£0.00	£0.00	£2,000.00	<
5	Burial Fees	£3,800.00	£0.00	£2,400.00	£2,400.00	£1,400.00	
6	Neighbourhood Plan	£0.00	£0.00	£0.00	£0.00	£0.00	
7	Community Newsletter	£215.00	£0.00	£0.00	£0.00	£215.00	
8	Precept	£59,662.00	£29,831.00	£29,831.00	£59,662.00	£0.00	
9	CEC Gran/Section 106/CIL	£26,253.12	£26,253.12	£0.00	£26,253.12	£0.00	
10	Alderley Edge Inst. Grant #	£47,775.00	£23,887.50	£0.00	£23,887.50	£23,887.50	
11	Public Works Loan *	£250,000.00	£0.00	£0.00	£0.00	£250,000.00	
12	Greener Spaces Grant ~	£18,000.00	£18,000.00	£0.00	£18,000.00	£0.00	
13	Section 106 *	£163,727.70	£0.00	£0.00	£0.00	£163,727.70	
14	JMC Capital *	£21,000.00	£0.00	£0.00	£0.00	£21,000.00	
15	Bank interest	£1,400.00	£232.47	£40.94	£273.41	£1,126.59	<
16	Clean-up Grant	£0.00	£0.00	£0.00	£0.00	£0.00	
17	Refund - Hi-Viz Jackets	£0.00	£0.00	£0.00	£0.00	£0.00	
18	Other: - Advertising Fee	£0.00	0.00	0.00	£0.00	£0.00	
#	Half Grant Rcd.	£593,832.82	£98,404.09	£32,271.94	£130,676.03	£463,356.79	
*	Not Yet Received						
~	Duplicate Grant Paid. 50%	VAT repaid	£2,543.16	£10,463.69	£13,006.85		

refund in Parish Hall Payments	£100,947.25	£42,735.63	£143,682.88	
<b>Parish Council Resources and General Running and Renovation costs</b>				
<b>Resources</b>				
Bank Reconciliation 30th September 2024 (Attached)	£22,695.06	Excluding £20,000 General Reserve		
Remaining Receipt from 1st October to 31st March	£463,356.79	May not achieve items marked with > (£3,126.59)		
<b>Sub Total</b>	<b>£486,051.85</b>			
<b>Costs</b>				
Tender Cost.	£367,666.19	£619,292.00 less contract valuations already paid £251,625.81		
None Contract Payments from October to End of Year	£39,831.96	Remaining none contract related Council spend 1st October 24 to 31st March 25 We may not spend all of the items marked with \$ £10,400)		
Remaining Architects Fees	£16,200.00	Running at £4,050 per month 4 payments Oct, Nov Dec Jan)		
Remaining QS Fees	£2,600.00	Running at £650 per month per for valuations pos 4 payments		
Kitchen Refitting	£10,000.00	to be billed via a the valuations		
<b>Sub Total</b>	<b>£436,298.15</b>			
Surplus	£49,753.70			
Plus	£18,103.69	August VAT Claim. HMRC still reviewing the June Payment)		
<b>Total Surplus</b>	<b>£67,857.39</b>	Plus the potential to use General Reserve of £20,000		
		Plus there may be another CIL Payment in October I hope!		
		Plus the potential to receive less on items marked < and spend less on items		

## Nether Alderley Parish Council

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
*Name and Role (Clerk/RFO etc)*

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

	<b>Bank Reconciliation at 10/09/2024</b>		
	Cash in Hand 01/04/2024		209,483.00
	<b>ADD</b>		
	Receipts 01/04/2024 - 10/09/2024		143,682.88
			353,165.88
	<b>SUBTRACT</b>		
	Payments 01/04/2024 - 10/09/2024		310,470.82
			42,695.06
<b>A</b>	<b>Cash in Hand 10/09/2024</b> (per Cash Book)		<b>42,695.06</b>
	Cash in hand per Bank Statements		
	Petty Cash	04/09/2024	0.00
	Current Account Nat West Acc. No.	04/09/2024	104,090.26
	Reserve Account Nat West Acc. No.	04/09/2024	513.08
	Skipton Building Society	04/09/2024	2,852.40
	Unity Trust Bank Savings Acc. No.	04/09/2024	472.33
			<b>107,928.07</b>
	Less unrepresented payments		95,064.01
			12,864.06
	Plus unrepresented receipts		29,831.00
			42,695.06
<b>B</b>	<b>Adjusted Bank Balance</b>		<b>42,695.06</b>
	<b>A = B Checks out OK</b>		

CFSRP-43896 - Nether Alderley Parish Council VAT Number 469 1408 71

David Naylor &lt;clerk.napc@gmail.com&gt;

18 Sept 2024, 09:06  
(11 days ago)

to vatfirstperiodrepaymentclaims

Hi

**First Payment Review****CFSRP-43896 - Nether Alderley Parish Council VAT Number 469 1408 71**

Following your communication of the 11th September seeking further information, I should like to respond with information supplied by our VAT Consultants (Steve Parkinson Partnership) on behalf of Nether Alderley Parish Council

- ***Evidence that you have submitted an option to tax application. VAT Notice 742a Section 4 provides further details on how to opt, we are unable to progress your claim further without evidence an application has been made***

We understand that the process for making an option to tax has two stages: making a decision to opt to tax and; notifying the decision to HMRC (Notice 742a section 4.1).

The Council took professional advice from a VAT consultant regarding opting to tax, and following dissemination of this advice Councillors made the following resolution at the council meeting on 9 April 2024:

“Minute 9.3 The Clerk would now apply for VAT Registration from this month. It will ultimately involve charging VAT at 20% on our so-called taxable supplies, also referred to as output tax. This will be almost exclusively related to Parish Hall letting charges ...”.

These minutes are published on the Council’s website.

Although the minutes are not written in a manner entirely consistent with the technical terms used by HMRC, they clearly show that councillors decided to opt to tax as required by VAT Notice 742a section 4.1 on 9.4.24. The subsequent registration application was made with the stated intent of charging VAT on future rents.

However, regrettably we understand that the Council did not notify HMRC of the decision to opt to tax (VAT Notice 742a section 4.2), and we will now make a belated notification using form VAT 1614A. We understand that HMRC will “normally accept a belated notification if you provide ... direct documentary evidence that the decision was made at the relevant time”. We consider that the formally signed and recorded minutes of the meeting of 9.4.24 is suitable documentary evidence.

- ***Confirmation you have read VAT notice 706 (Partial Exemption) as you have registered for VAT and have confirmed you will be making some exempt sales you will need to follow this guidance.***

We confirm that we will refer to VAT Notice 706 should the council make any future exempt supplies. At present there is no intention to make exempt supplies in view of the option to tax.

David Naylor

**Clerk to Nether Alderley Parish Council**

07717 244537

**Nether Alderley Parish Council**

**Notice of conclusion of audit**

**Annual Governance & Accountability Return for the year ended 31 March 2024**

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 2024 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 &amp; Responsible Financial Officer</u>  <u>C/o 26 Barnside Way, Tytherington</u>  <u>Macclesfield, Cheshire, SK10 2TZ</u>  <u>Email: clerk.napc@gmail.com Tel 07717 244537</u></p> <p>(b) <u>Inspection during the hours of 9am - 5pm weekdays</u>  <u>_____</u>  <u>_____</u></p> <p>3. Copies will be provided to any local government elector of the area on payment of <u>£2.00</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p> <p>Announcement made by: (d) <u>David Naylor Parish Clerk</u></p> <p>Date of announcement: (e) <u>27th September 2024</u></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 2023/24

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 2024, 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
			NA

**\*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:

14/05/2024

and recorded as minute reference:

MINUTE 10

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

Chair

Clerk

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



## Section 2 – Accounting Statements 2023/24 for

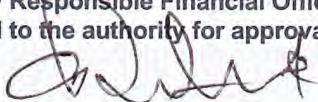
	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	125,700	161,464	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	54,650	59,412	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	32,690	67,994	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	14,526	12,698	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	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	37,050	66,689	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	161,464	209,483	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	161,464	209,483	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>
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	0	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)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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

09/05/2024

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

14/05/2024

as recorded in minute reference:

M11115 10

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



## Section 3 – External Auditor’s Report and Certificate 2023/24

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 2024; 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 2023/24

Except for the matters reported below, 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.

Section 1, Assertion 2 has been incorrectly completed, as one of the bank accounts is not held in the name of the smaller authority. All assets, include bank accounts, should be held in the name of the smaller authority. We understand that the smaller authority is taking action to address this.

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

None.

### 3 External auditor certificate 2023/24

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 2024.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

23/09/2024

# Annual Internal Audit Report 2023/24

Nether Alderley Parish Council

www.netheralderleyparish.com

During the financial year ended 31 March 2024, 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 2023/24 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.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		except for issue 1. in internal audit report
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		except for issue 3. in internal audit report
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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


Date(s) internal audit undertaken

22/05/2024

Name of person who carried out the internal audit

JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



Date

22/05/2024

22/05/2024

\*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).



## The audit of accounts for Nether Alderley Parish Council for the year ended 31 March 2024 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 2 for each copy of the Annual Governance & Accountability Return.

Click here to view the AGAR, the External Auditors report and the Internal Auditors Report . The AGAR revealed a single issue relating to a high interest building society account which is held in the name of a Councillor. However, the society requires it to be in a persons name. The account is structured so that any withdrawal has to have two authorised councillor signatures and the funds can only be transferred into the Councils NatWest Current Account. Any changes to the bank mandate also require two authorised councilor signatures. To comply with the auditor the funds in this account will be transferred to another of the Councils bank accounts and the building society account will be closed.

🕒 27. September, 2024 📁 Latest News, Spare 💬 Comments Off

### Latest News

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The audit of accounts for Nether Alderley Parish Council for the year ended 31 March 2024 has been completed and the accounts have been published.

[READ MORE +](#)



The Next Meeting of the Nether Alderley Parish Council will held on Tuesday 10th September 2024

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As Parish Clerk I am raising £5,000 to help fund new tables, chairs and blinds for the renovated Nether Alderley Community Village Hall.

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Mcr. Airport Noise Action Plan

[READ MORE +](#)



Electors Rights in Relation to the Nether Alderley Parish Council's Unaudited Annual Accounts

### **Nether Alderley Parish Council is extremely unhappy at the prospect of Alderley Edge and other libraries in Cheshire East being faced with closure.**

These establishments particularly in small towns provide a vital service to their communities and the schools within them, and as such are worthy of investing in and preserving. They provide our children with a space and a resource to explore their new world on their own terms, developing and following their own interests as they grow and are helped to grow. School projects, would have been impossible without reference libraries when a lot of us were children and magical avenues of interest would have been closed without free access to books.

Libraries give children a space where they can learn to read for fun – not reading from school lists or making do with what's in the home, but hunting out books, stories, pictures, facts and ideas that feed their own unique imaginations, making their own connections and developing their own interests.

In this internet age, libraries are becoming local hubs for communities. Not just places where books can be borrowed, but safe communal places, where people can gather for community groups, internet access, adult learning. A town without a library is stealing something from its own community.

We fully understand the argument that the internet can provide some of this, but it is a tool not a replacement. The library is a space, designated for learning, where everyone has access to the same resources. Staff on hand to help and guide and make suggestions. It is not sufficient to claim that the internet can do some of this and that therefore the Council has the right to withdraw funding. Not everyone has access to the internet.

It is extremely sad that libraries are usually seen by local authority finance officers as low hanging fruit which can be removed to help balance the books. There has to be another way for smaller libraries where perhaps Cheshire East could fund the premises and provide administrative services, training and manage and provide the book supply to willing community library volunteers.

We would of course like to keep our librarians at our current libraries because of their knowledge and helpfulness and losing them would be equally sad.

I hope you can find a way to keep Alderley Edge Library open

David Naylor  
Parish Clerk  
On behalf of Nether Alderley Parish Council

## **Manchester Airport Noise Action Plan NAPC's Brief Summary of Response**

### **Noise Controls**

Closer control of late arriving aircraft which are not considered "quiet" during the 8 hour night period. There should be a significant penalty for such landings. Also some operators appear to be prepared to accept higher cost of operating during this period. Although you may be able to prevent such take offs you have much less control over late landings because of safety considerations. Manchester is the 3rd most busy airport in the UK. You should consider using the second runway to give some respite for residents affected by runway one. It is odd that Heathrow and Gatwick have restricted night operation far more than Manchester. It is accepted that the most modern aircraft are quieter but they cannot be considered quiet by any standards.

**Arriving Aircraft Monitoring** - action and penalties to ensure a continuous decent procedures to reduce airframe noise.

### On the Ground

Not adequate if pilots are using too much thrust and noise to initiate taxing. This should be monitored and penalties imposed.

### Departing aircraft

A current off track surcharge of £500 to £700 seems to be much too low to be of any concern.

### Night Noise

The current penalty for going over the current core night period's (23:30 to 06:00) noise level of 81dB(A) is £750 plus £150 for each decibel above that level. The penalty for going over the current shoulder night-period's (23:00 to 06:00 and 6.00 to 07:00) noise level of 82dB(A) is £750 plus £150 for each decibel above that level. These seems too low to prevent such exceedance

QC2 aircraft (93 to 95.9 decibels) seem to be approved currently to operate at night. This seems very noisy

### Migration and compensation schemes

Current schemes need to be improved wherever possible to exclude noise from a person's home otherwise it can result in mental health issues. A home is where you should be able to relax.

### Monitoring

Many of your noise control measures are judged against limits which are fixed by either the planning conditions set for the second runway or in the S106 Agreement of the Town and Country Planning Act 1990, or are compared against performance in 2001. These are now out of date.

# Manchester Airport Parish Council Forum

Community (MAN) <community@manairport.co.uk>

Fri, 27 Sept, 08:36 (3 days ago)

Good Morning

You are invited to the Manchester Airport Parish Council Forum which will be held **on 30<sup>th</sup> October 2024 at 10:00 via Teams**, please see joining information below. We hold twice annual Parish Council Forums in order to engage with the views of our local communities and we are keen to hear your views and feedback. This session will include updates on our operations, community initiatives and the recent Noise Action Plan consultation.

Kind Regards

Alison

Microsoft Teams meeting

**Join on your computer, mobile app or room device**

[Click here to join the meeting](#)

Meeting ID: 368 963 409 745

Passcode: gRgdc9

[Download Teams](#) | [Join on the web](#)

**Or call in (audio only)**

[+44 161 240 4600,,702587725#](#) United Kingdom, Manchester

Phone Conference ID: 702 587 725#

[Find a local number](#) | [Reset PIN](#)

**Alison Green (She/Her)** | Community Engagement Co-Ordinator

**Manchester Airport | East Midlands Airport | Stansted Airport**

*This email was sent at a date and time that's convenient for me. Please do not feel obliged to respond outside of your normal working hours.*

[alison.green@magairports.com](mailto:alison.green@magairports.com)

Manchester Airport Group, Olympic House, Manchester M90 1QX

Mob: +44 (0)7702 966 326

[www.manchesterairport.co.uk](http://www.manchesterairport.co.uk)

Sign Up to Our Community Newsletter here: <https://www.surveymonkey.com/r/3ZVZQYT>