

**Nether Alderley
Parish Council**

Enclosures

1 - 3

Council Meeting

10th September 2024

Nether Alderley Parish Council VAT. Registration Number 469 1408 71 Review of the First VAT Claim - Case Reference CFSRP-43896

The questions asked in the review of the first claim are shown in bulleted bold and the responses are shown below them.

- **A detailed explanation of what sales/income is received from The Alderley Edge Institute Trust**

The Alderley Edge Institute Trust has no connection with the Parish Council. It is Grant Body and the Parish Council applied for a grant in relation to the cost of the heating system as part of the Parish hall Renovation. The Grant of £47,775 was awarded and is to be received in two tranches of £23,887.50, the first - Voucher Number 7 11/06/24 as show in the receipt on the first VAT submission, and the second will be received in in October.

- **Details of any sales made from advertising**

The Parish Council produces a periodic newsletter and there is advertising space available in it. There was no advertising revenue in this first claim period

- **An explanation of why gform states you went over VAT threshold and gform also states no sales made.**

We did not go over the VAT threshold but were advised by our VAT consultant (The Parkinson Partnership LLP) to be become VAT Registered because of the significant cost of the Parish Hall renovation and we needed to reclaim the VAT on this work. Also, because when this renovation work has been completed in November of this year the Parish Hall will be open again and it will be a very much more attractive and accessible venue and will bring in more income and we will not want to be restricted to the limitations of exempt business activity. We aim to use it as a business and charge VAT on its hiring charges and pay that as output tax to HMRC.

Before this renovation was embarked upon the Hall had significant step changes in its ground floor levels which excluded customers who had limited mobility. The toilets were not disability friendly and the all-electric heating system was prohibitively expensive and very inefficient. Community Halls are intended to be warm and welcoming spaces and this was far from the case the Parish Hall..

I would add that we are talking about a Grade II* listed building with the oldest part built in 1628. It was deeded to the Parish Council in 1908 by Lord Stanley of Alderley with the requirement for it to be kept in good condition as a community building in perpetuity – quite a responsibility for us.

- **Explanation if you intend to have mixed liability of tax as per VAT notice 706 if so please send us partial exemption calculations**

We have registered for VAT and do not intend to have partial exemption.

However, we would like to opt to tax on just the Parish Hall if that is possible. We have no other buildings, would HMRC accept what may be considered to be a belated application for this?

- **A valid invoice for Currie Brown as per VAT notice 700 16.3.1, interim payment certificate cannot be accepted.**

Yes, I am sorry this – The B & E Boys invoice for Valuation 2 is attached

If you require any further clarification please let me know.



David Naylor

Nether Alderley Parish Clerk and Responsible Finance Officer

07717 244 537



B&E Boys (Construction) Ltd

Building Contractors and Property Developers

Invoice Address

NETHER ALDERLEY PARISH HALL,
CHURCH LANE,
NETHER ALDERLEY,
CHESHIRE.
SK10 4TW

Reg. Office: Todd Carr Road, Waterfoot,
Rossendale, Lancashire, BB4 9SJ
Tel: 01706 211 368
E-mail: info@beboys.co.uk
Web: www.beboys.co.uk

A division of Boys Holdings plc

Delivery Address

angela.farrell.napc@gmail.com

Invoice Date	Invoice No.
4-Jun-24	6
Order No.	Account No.
	NET001

Description	Quantity	Unit Price	VAT Rate	Value
EXTENSION AND RENOVATION WORKS AT NETHER ALDERLEY PARISH HALL: JOB NO :1158 VALUATION NO: 2				
Contract Sum			20.0%	<u>619,292.00</u>
Gross Valuation				17,777.85
Less Retention @ 5.0%				<u>888.89</u>
				16,888.96
Less Previously Certified				6,992.78
INTERNET BANKING 40-51-62 79329035				

TOTAL NETT GOODS	9,896.18
TOTAL VAT	1,979.24
INVOICE TOTAL	11,875.42

NOM 4007

VAT Rate	Goods	VAT
20.0%	9896.18	1979.24



Certificate of Progress Payment



Issued by: KEPCZYK PEARCE SANDERSON LTD
address: 75 WILMSLOW ROAD, HANDFORTH,
WILMSLOW, CHESHIRE SK9 3EN

Employer: NETHER ALDERLEY PARISH COUNCIL
address: CHURCH LANE, OFF CONGLETON ROAD,
NETHER ALDERLEY, CHESHIRE SK10 4TW

Contractor: B. & E. BOYS LTD
address: TODDCARR ROAD, WATERFOOT,
ROSSENDALE, LANCASHIRE BB4 9SJ

Works: EXTENSION AND RENOVATION WORKS
situated at: NETHER ALDERLEY PARISH HALL

Job reference: 1905

Certificate no: 02

Date of issue: 04.06.2024

Final date for payment: 18.06.2024

Agreement dated:

*Delete as appropriate.

* This certificate of progress payment

~~* This penultimate certificate~~

is issued under the terms of the above-mentioned Agreement.

[1] Percentage is normally 95% except where practical completion has been achieved (97.5%) or where some other percentage has been agreed by the Parties.

Value of work executed and of materials and goods on site	£	17,777.85
[1] Amount payable (<u>95</u> % of the above value)	£	16,888.96
Less total amounts previously certified	£	6,992.78
Net amount for payment	£	9,896.18

All amounts are exclusive of VAT. The Employer shall in addition pay the amount of VAT properly chargeable.

I/We hereby certify that the amount of progress payment due to the Contractor is (in words)

NINE THOUSAND, EIGHT HUNDRED AND NINETY-SIX

POUNDS - 18 PENCE

To be signed by or for the issuer named above

Signed L. Crowther
KEPCZYK PEARCE SANDERSON

This is not a Tax Invoice.

Distribution Employer Contractor Quantity Surveyor File copy

Subject: Nether Alderley Parish Council's Final Draft Version of it Neighbourhood Plan and Design Codes

Hi David,

Thank you for your email.

I'm afraid we cannot proceed with launching the Regulation 16 consultation without you providing some other required documents.

We will need the final draft of your plan, along with several supporting documents, the **Basic Conditions Statement, and the Consultation Statement**. You would also provide your SEA we produced and design code at this stage.

Once we have received these documents, we host a consultation for 6 weeks, known as Regulation 16. The final draft plan you submit to us will be the examination version, so no further amendments will be able to be made without undergoing another Reg 16 consultation.

Then comes the independent examination.

We are unable to produce your Basic Conditions Statement or Consultation Statement on your behalf but you can find examples of other plans in the borough who have produced them on our webpages: <https://www.cheshireeast.gov.uk/planning/neighbourhood-plans/completed-neighbourhood-plans.aspx>

I have also found some following resources from Locality and other Councils on producing a BCS and CS.

- Locality: https://neighbourhoodplanning.org/wp-content/uploads/NP_Roadmap_online_full.pdf
- South Oxon BCS: <https://www.southoxon.gov.uk/wp-content/uploads/sites/2/2020/09/approaches-to-writing-a-basic-conditions-statement.pdf>
- Herefordshire BCS: <https://www.herefordshire.gov.uk/downloads/file/3726/guidance-note-35-basic-conditions>
- Herefordshire CS: <https://www.herefordshire.gov.uk/downloads/file/3705/guidance-note-14-writing-a-consultation-statement>
- Stroud CS: <https://www.stroud.gov.uk/media/1465/approaches-to-writing-a-consultation-statement.pdf>

You may also wish to review how our other neighbourhood plan groups have produced their statements: <https://www.cheshireeast.gov.uk/planning/neighbourhood-plans/completed-neighbourhood-plans.aspx>

I hope this helps. Please let me know if you have any further questions or queries.

Thanks.

Kind regards,

Greg Woolridge

Planning Assistant | Neighbourhood Planning | Cheshire East Council |

Westfields, Middlewich Road, Sandbach, Cheshire, CW11 1HZ

AGAR Explanations

The total receipts and expenses as per the budget actual submitted do not agree to the AGAR, is there a reason for this?

Answer

The Figures in the AGAR are correct and are based on the reports from our Scribe Accounting System – the Receipts and Payments Statement of Account report on 31st March 2024 from our Scribe system is attached and show total receipts of £127,405.73 made up of our precept of £59,412 and other receipts of £67,993.73. I use the Scribe detailed reports to build up reports for the Councillors and on this report I has missed off the full bank interest and the final VAT reclaim amount. I have corrected that as notes 1 and 2 on the attached report.

I also use this report to provide a regular cost and resources table for councillors to track the financing of the Parish Hall renovation. This always starts with a bank reconciliation which of course in this case did include the figures omitted above.

This email is also to inform you that I will be raising the following ‘except for’ matters (qualifications) on your AGAR Part 3, subject to sign off by an engagement lead:

Information has come to or attention from the internal auditor highlighting the fact that the Notice of conclusion and Audit Certificate was not published on the authority’s website by the dates specified in the Accounts and Audit Regulations 2015

Answer:

This was freely admitted to the internal auditor and I should, indeed, have displayed the notices on the 30th September and not the morning of the 1st October. This was a very busy time for me as the sole employee of the Parish Council as we were preparing for a £600,000 renovation of our Grade 2* listed Parish Hall, and assembling all the grants and loans. I have apologised to the Council. It has not happened in the past and will not happen again. If this is going to be a matter which qualifies our audit then I feel that this is being very hard. However, this is your decision.

Section 1, Assertion 2 has been incorrectly completed, and should have been responded to with “No”. This is consistent with the Internal Auditor’s response and recommendations.

Answer:

I answered yes and gave full information to support that response in the AGAR documents - the reasons are:

The increase in funds for the Parish Hall renovation is transient until the end of November as payments are made to the contractor on a monthly basis including VAT. The Council is also now VAT Registered and will recover the VAT on a monthly basis. Cheshire East Council have been asked to pay the section106 funding of £163k directly to the contractor as required on presentation of Parish Council authorised invoices and work valuations and also to recover the VAT. However, they have been reluctant to do this which has left us having to draw it down from them on submission of the monthly valuations and we pay and

recover the VAT. They are also quite slow in making these payments. The Council has also secured a £250,000 public works loans board loan approval which will be drawn down over the next two months but only what we need and we are trying to minimise this to save on the repayments.

We have opened a new bank account earlier this year with Unity Trust Bank to help us to keep all account within the Financial Services Protection limit.

We have instructed our insurance company to increase our fidelity insurance to equate to the total maximum likely to be held in our three accounts at any one time (£250,000) to cover the build period and rental income for the rest of this financial year.

We have established a Parish Hall Committee and we will be finalising appropriate policies as suggested by Internal Audit. We will not have any lettings until the Hall is refurbished and open at the end of November. We will update our GPRD registration and processes accordingly.

With regard to the Skipton Building Society Account which is held in the name of a councillor i.e. the Chairman. I would suggest that this is not a financial risk because any payments from this account can only be transfers to the Council's Current account and approved by authorised two Cllr. Signatures. Also any changes to the mandate also requires two councillor signatures. It is high interest account. The account has to be in the name of a person which excludes me as the Clerk because I would then have to have rights as a signatory.

I will ask the Council to close this account from November when the renovation is complete.

If you require any further information please contact me .

Regards

Davd Naylor
Parish Clerk and RFO
07717 244537

Nether Alderley Parish Council
Annual Return

Accounts for Year from 01/04/2023 to 31/03/2024

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		
		31/03/2023 £	31/03/2024 £	
1	Balances brought fwd	125,700.46	161,464.28	*
2	Annual precept	54,650.00	59,412.00	
3	Total other receipts	32,689.86	67,993.73	*
4	Staff Costs	14,526.19	12,698.34	
5	Loan interest/capital repayment	0.00	0.00	
6	Total other payments	37,049.85	66,688.67	*
7	Balances carried forward	161,464.28	209,483.00	*
8	Total Cash and Short Term Inve	161,464.28	209,483.00	*
9	Total Fixed Assets and Long Ter	14,220.00	14,220.00	
10	Total Borrowings	0.00	0.00	

Nether Alderley Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Opening Balance		
Balance at Bank	161,464.28	
Cash in Hand		
Clerk's Salary		11,589.30
Employer Pension		
Employer NI		436.86
Pension III Health Insurance		
Staff Training		
Councillor Training		
Chairman's Allowance		
Payroll Services		266.50
Stationery		342.80
Staff Travelling Expenses		598.05
Councillor Travelling Expenses		
Staff Mobile Phone (Clerk)		110.04
Office Equipment		697.11
Insurance		5,186.50
Audit Fees		590.00
Annual Subscriptions		576.64
Hire of Parish Hall (Public Events)		
Parish Hall Expenses		142.08
Parish Hall Redevelopments Costs	1,000.00	13,302.00
Honours Board		
Precept	59,412.00	
Bank Interest		
Burial Fees	5,120.00	
Parish Hall Electricity		2,418.51
Neighbourhood Plan		72.94
Community Infrastructure Levy	45,761.09	
Bank Safety Deposit		2.73
Highways		
Burial Ground Expenses		1,682.12
Community Fund (Newsletter)		948.60
Community Fund Other		5,132.89
Cloud Storage		
Reserve Bank Account	336.49	
Current Bank Account		
Skipton Building Society	2,858.37	
VAT Repaid by HMRC	1,879.06	
Overtime		339.18
Back Pay		333.00
Professional Fees		27,133.67

Nether Alderley Parish Council
STATEMENT OF ACCOUNTS

	RECEIPTS	PAYMENTS
Three Months Running Costs		
Parish Hall Refurbishment		
Insurance Excess		
Asset Maintenance Contingency		
External Audit Contingency		
Parish Hall Contingency		
Bus Shelter Contingency		
Parish Hall Electricity Contingency		
Tree Contingency		
Utilities Warehouse Club Membership		2.00
Unity Trust Savings Account		
Unity Trust Bank	360.73	
Council Meeting Expenses		22.50
VAT	10,677.99	7,460.99
	127,405.73	79,387.01
<hr/>		
Closing Balances:		
Balances in Bank Account		209,483.00
Cash in Hand		
<hr/>		
TOTAL	288,870.01	288,870.01
<hr/>		

The above statement represents fairly the financial position of the council as at 31 Mar 2024

Signed _____
Responsible Financial Officer

Date _____

2024-25 Budget May Council & Parish Hall Resources and Costs Projection

Budget Heading	Actual 2022/23	Budget 2023/24	Total to 31/12/23	ACTUAL 31/03/2024	Budget 2024/25
All Figures are excluding VAT which are shown in light grey for information					
PAYMENTS					
Staff Costs					
1 Clerks Salary	£11,419.35	£12,125.00	8674.05	£11,589.30	£12,500.00
Employer Pension	£785.79	£0.00	0.00	£0.00	£0.00
Employer NI	£431.29	£200.00	348.36	£436.86	£500.00
Overtime	£1,285.21	£1,500.00	339.18	£339.18	£500.00
Back Pay	£604.55	£0.00	333.00	£333.00	£333.30
	£14,526.19	£13,825.00	£9,694.59	£12,698.34	£13,833.30
Adminstration					
2 Pension Ill Health Insurance	£124.12	£0.00	0.00	£0.00	£0.00
Staff Training	£0.00	£180.00	0.00	£0.00	£100.00
Payroll Services	£295.80	£300.00	266.50	£266.50	£350.00
Stationery	£417.86	£450.00	268.70	£342.80	£450.00
Staff Travelling Expenses	£618.75	£750.00	490.95	£598.05	£700.00
Staff Mobile Phone	£153.11	£150.00	82.53	£110.04	£130.00
Other Admin costs/Office Equipment	£651.98	£460.00	357.11	£697.11	£500.00
Insurance	£1,053.18	£1,450.00	2538.06	£5,312.72	£3,250.00
Audit Fees	£646.20	£600.00	590.00	£590.00	£650.00
Annual Subscriptions	£924.91	£1,200.00	576.64	£576.64	£650.00
Honours Board	£0.00	£150.00	0.00	£0.00	£150.00
Bank Safety Deposit	£25.00	£25.00	2.73	£2.73	£0.00
Cloud Storage	£5.97	£0.00	0.00	£0.00	£0.00
Council Meeting Expenses	£0.00	£0.00	0.00	£22.50	£0.00
	4,916.88	£5,715.00	5,173.22	8,519.09	£6,930.00
Parish Hall					
3 Hire of Hall (Public Events)	£0.00	£300.00	0.00	£0.00	£300.00
Parish Hall Expenses	£451.48	£2,000.00	109.37	£142.08	£6,000.00
Parish Hall Heating	£2,799.74	£5,500.00	1418.51	£2,418.51	£6,000.00
Parish Hall Elect Cub Cost	£2.40		2.00	£2.00	
	£3,253.62	£7,800.00	£1,529.88	£2,562.59	£12,300.00
Parish Hall Re-development					
4 Renovation Costs	£6,449.39	27,000.00	13,302.00	13,302.00	0.00
Professional Fees	£17,525.44		23,793.67	26,993.67	
	£23,974.83	£27,000.00	£37,095.67	£40,295.67	£0.00
Parish Hall Loan Charges					
	£0.00	£0.00	£0.00	£0.00	£9,000.00
5					
Highways					
Highways and ROW	£0.00	£3,000.00	£0.00	£0.00	£1,500.00
6					
Burial Ground Expenses	£1,557.27	£2,540.00	£1,682.12	£1,682.12	£1,800.00
7					
Cllr Expenses & Training					
8 Cllr Training	£50.00	£180.00	£0.00	£0.00	£180.00
Chaiman's Allowance	£0.00	£100.00	£0.00	£0.00	£100.00
Cllr Travelling	£0.00	£0.00	£0.00	£0.00	£0.00
	£50.00	£280.00	£0.00	£0.00	£280.00
Neighbourhood Plan					
	£1,118.56	£0.00	£72.94	£72.94	£650.00
o					
Community					
Newsletter	£677.23	800	£555.00	£746.80	£1,200.00
9 Community Fund Other	£1,501.46	1000	£4,702.89	£5,132.89	£3,000.00
	£2,178.69	£1,800.00	£5,257.89	£5,879.69	£4,200.00

	Earmarked Reserves						
10	Insurance Excess	£250.00	250.00	£0.00	£0.00	£0.00	
	Asset Mangmnt Conting	£1,500.00	1500.00	£0.00	£0.00	£0.00	
	External Audit Conting	£200.00	200.00	£0.00	£0.00	£0.00	
	Hall Contingency	£2,000.00	0.00	£0.00	£0.00	£0.00	
	Boundary Signage	£0.00	2213.46	£0.00	£0.00	£0.00	
	Kings Coronation						£0.00
	Bus Shelter Conting	£1,000.00	1000.00	£0.00	£0.00	£0.00	
	Hall Heating Contingency	£2,500.00	0.00	£0.00	£0.00	£0.00	
	Tree Cutting Conting	£1,000.00	1000.00	£0.00	£0.00	£0.00	
	Hall Renovation	£94,216.00	130000.00	£0.00	£0.00	£136,136.36	
		£102,666.00	£136,163.46	£0.00	£0.00	£136,136.36	
	General Reserves	£5,200.00	£20,000.00	£0.00	£0.00	£20,000.00	
	Totals with Earmarked and General Reserves	£159,442.04	£218,123.46	£60,506.31	£71,710.44	£206,629.66	
	Total without Earmarked and General Reserves	£51,576.04	£61,960.00	£60,506.31	£71,710.44	£50,493.30	
	VAT on payments	£5,096.05		£5,581.93	£7,600.99		
	RECEIPTS						
	Corr. of under/over payment Pension Contributions	£0.00	£0.00	£0.00	£0.00	£0.00	
	Ill Health Insurance refund	£0.00	£0.00	£0.00	£0.00	£0.00	
1	P/Hall Electricity refund	£0.00	£0.00	£0.00	£0.00	£0.00	
2	Parish Hall Donations	£312.62	£0.00	£1,000.00	£1,000.00	£0.00	
3	Parish Hall Rental Income					£4,000.00	
6	Burial Fees	£3,110.00	£3,200.00	£2,760.00	£5,120.00	£3,800.00	
	Neighbourhood Plan	£1,290.00	£0.00	£0.00	£0.00	£0.00	
6	Community Newsletter	£195.00	£215.00	£0.00	£0.00	£215.00	
8	Precept	£54,650.00	£59,412.00	£59,412.00	£59,412.00	£59,662.00	
9	CEC Gran/Section 106/CIL	£25,521.96	£0.00	£45,761.09	£45,761.09	£0.00	
10	Bank interest	£1,553.68	£100.00	£299.75	£3,555.59	£1,400.00	Note 1
11	Clean-up Grant	£0.00	£0.00	£0.00	£0.00	£0.00	
12	Refund - Hi-Viz Jackets	£0.00	£0.00	£0.00	£0.00	£0.00	
	Other: - Advertising Fee	£0.00	£0.00	0.00	£0.00	£0.00	
		£86,633.26	£62,927.00	£109,232.84	£114,848.68	£69,077.00	
	Plus VAT repaid	£706.60	£5,096.06	£10,677.99	£12,557.05		Note 2
					£127,405.73		
	Budgeted Surplus income over expenditure			£48,726.53	£43,138.24	£18,583.70	
	Summary of Resouces 2024/25						
	Bank Reconciliation	£209,483.00	As at 31st March 2024/25				
	Add Receipts 24/25	£69,077.00					
	Sub Total	£278,560.00					
	Less Earmarked Reserves	£139,136.36					
	Less Generral Reserves	£20,000.00					
	Less Paymnts Budget 24/25	£50,493.30					
	Total	£68,930.34	Surplus				
	Resources for Parish Hall Renovation			Costs of Parish Hall Renovation			

Nether Alderley Parish Council

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

Date: 31st March 2024

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

Date: _____

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

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	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			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

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