CW AUDITS

INDEPENDENT ASSURANCE FOR PARISH COUNCILS

INTERNAL AUDIT

Client: Kingsley Parish Council

Financial Year 2025-2026

REPORT DATE: 12 JULY 2026

Client: Kingsley Parish Council

FULL FINANCIAL YEAR END INTERNAL AUDIT 2025-2026

CW Audits is a specialist internal audit provider with over 10 years of experience with the parish council sector, bringing deep sector expertise, intimate knowledge of the JPAG Practitioners' Guide, and a practical understanding of the unique governance challenges faced by local councils.

CW Audits focuses on delivering independent, evidence-based assurance that strengthens local decision-making, improves financial and governance controls, and supports councils in fulfilling their statutory duties with confidence, transparency, and accountability.

It is confirmed that the person(s) undertaking this audit is independent, with no involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.

AUDIT SCOPE AND OBJECTIVES

This Internal Audit has been conducted in accordance with the Practitioners' Guide issued by the Smaller Authorities Proper Practices Panel (SAPPP), which sets out the proper practices for parish and town councils in England. The audit provides independent assurance that the authority has maintained adequate and effective financial and governance arrangements as required by legislation.

The review is evidence-based, drawing on documentary records, policies, financial data, minutes, and supporting material. The audit evaluates the practical application of statutory requirements, ensuring that the authority's governance framework is not only compliant in theory but also effective in day-to-day operation.

The core objectives of this audit are to:

- Assess the adequacy and effectiveness of the authority's internal control environment, including financial management, governance, risk management, and decision-making processes.

- Ensure compliance with relevant primary and secondary legislation, including)as appropriate) but not limited to:

    - *The Local Government Act 1972*
    - *The Localism Act 2011*
    - *The Accounts and Audit Regulations 2015*
    - *The Local Government Transparency Code*
    - *The Public Contracts Regulations 2015 (where applicable)*
    - *The General Data Protection Regulation (GDPR) and Data Protection Act 2018*

- Verify that the authority has maintained proper accounting records throughout the financial year and that these records are accurate, complete, and supported by a clear audit trail.

- Review compliance with the Annual Governance and Accountability Return (AGAR), ensuring the authority can confidently make the assertions required in Sections 1 and 2.
- Confirm that the authority has upheld principles of openness, accountability, and transparency in decision-making, budgeting, procurement, and financial reporting.
- Identify any areas of weakness, inefficiency, or non-compliance, providing practical recommendations to strengthen governance and internal controls.

As part of the wider examination of the authority's governance arrangements, the Internal Audit covers (but is not limited to) the following key areas:

- Review of Full Council and Committee Minutes: all full council and committee minutes (with their associated papers) are scrutinised to provide a comprehensive overview of the authority's decision-making processes. This includes:
    - Ensuring decisions are lawful, transparent, and supported by adequate documentation.
    - Confirming that no action of a potentially unlawful nature has been taken or proposed.
    - Reviewing minute approval processes to ensure compliance with statutory requirements.
    - Assessing whether delegation arrangements are clearly defined and properly recorded.
- Financial Management and Internal Controls: examination of accounting records, bank reconciliations, income and expenditure controls, procurement processes, asset management, payroll procedures, and budget monitoring.
- Governance and Statutory Compliance: review of Standing Orders, Financial Regulations, risk assessments, policies, insurance, transparency obligations, and internal control frameworks.
- Risk Management: assessment of whether financial, operational, and strategic risks are identified, managed, and reviewed.
- GDPR and Data Protection: where records examined include personal data (such as staff payroll, hirer information, or cemetery/allotment records) the audit ensures that appropriate controls are in place to comply with the *General Data Protection Regulation (GDPR)* and the *Data Protection Act 2018*. Care is taken to maintain

confidentiality and prevent unnecessary or excessive processing of personal information during the audit process.

Limitations of the Audit

The detail within this audit report is not exhaustive. Instead, it aims to provide the Proper Officer and Responsible Financial Officer with professional insight into:

- areas of strength;
- opportunities for improvement;
- potential risks requiring attention; and
- recommendations for enhanced compliance and efficiency.

The audit is conducted on a sample basis, consistent with accepted internal audit practices and proportional to the size and complexity of parish and town council operations.

Scoring

Each control is scored 0-3:

Score	Level	Meaning
0	Absent	No evidence / Unable to Test
1	Basic	Evidence exists but incomplete, inconsistent, or reactive.
2	Advanced	Compliant, documented, consistently applied.
3	Exemplary	Embedded, reviewed, evidenced, sector-leading.

AUDIT OPINION

This audit provides an overall Substantial Assurance level. The Council's control environment is well-established, fit for purpose, and operating effectively, demonstrating clear evidence of sound financial stewardship and good governance. There is a high level of confidence in the accuracy of the Council's records, the legality and transparency of its decisions, and the robustness of its procedures.

Based on the internal audit work undertaken - applied on a sample basis and limited to the tests outlined within this report - it is our view that the Council's system of internal controls was in place, adequate for the purpose intended, and operating effectively throughout the period under review.

A number of areas for development have been identified for consideration in the forthcoming year. These points do not affect the assurance level provided; instead, they represent opportunities for the Council to further enhance its governance arrangements, strengthen resilience, and continue progressing towards sector best practice.

Where areas of emerging or potential risk have been highlighted, these findings do not currently impact the Council's compliance or lawfulness, but should be monitored to ensure that risks are mitigated proactively in future years. Addressing these early will support the Council in maintaining its strong assurance position and ensuring continued alignment with proper practices.

The internal audit 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 testing that adequate arrangements are in place to manage all identified risks

• Reviewing the Council's Standing Orders and testing that adequate arrangements are in place to manage all processes as the authority has agreed

• Checking all obligations regarding data management, protection, and transparency have been met

• 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

DETAILED FINDINGS

This audit has tested approximately 150 control points to provide a balanced and representative evaluation across all major areas of the Council's operations. Recommendations are found in red.

The findings are mapped in line with the objectives in the AGAR Internal Audit Certificate.

AGAR Objective A:

This objective tests whether: "Appropriate accounting records have been properly kept throughout the financial year".

Control Point	JPAG Reference	Detail	Score
A.01	Section 1.9	Accounting records were maintained for a full financial year.	3
A.02	Section 1.9	Cashbook maintained contemporaneously.	3
A.03	Section 1.9	Cashbook entries sequential and complete.	3
A.04	Section 1.9	All entries supported by source documentation (Appendix 1 - Sample Test A)	3
A.05	Section 1.9 Section 1.27	Accounting records retained in accordance with retention policy.	3
A.06	Section 2.3 Section 2.4 Section 2.5 Section 2.6	Records distinguished receipts vs payments correctly.	3
A.07	Section 2.3 Section 2.4	Accounting basis (Receipt and Payments) correctly applied.	3
A.08	Section 2.11	Prior-year balances correctly carried forward.	3
A.09	Section 2.9	Adjustments/restatements correctly managed. No errors disclosed and no errors identified during audit.	3
A.10	Section 1.9	All supporting documents, records, and schedules available for audit trail.	3
A.11	Section 1.15.6	Access to accounting software and information found to be controlled.	3
A.12	Section 1.9	Officer responsibility for accounts formally assigned.	3

A.13	Section 1.10	Members scrutiny of accounting records evidenced. These have been presented regularly to the Council for independent scrutiny - Q1 accounting statement is recorded as being approved in council minutes of 28 October 2025, Q2 accounting statement is recorded as being approved in council minutes of 28 October 2025, Q3 accounting statement is recorded as being considered by the council in its minutes of 17 February 2026, Q4 accounting statement is recorded as being approved at the Council's meeting of 16 June 2026 with end of year AGAR. It is noted that the recommendation of last year has been adopted and that when the Council considers its financial statements, the minutes are explicitly recording the Council's acceptance of those statements.	3
A.14	Section 1.12	Accounting records reviewed at year-end - recorded as being approved at council meeting of 16 June 2026.	3
A.15	Section 2.6	Accounting records reconcile to AGAR Box 1 figures.	3
A.16	Section 2.6	Accounting records reconcile to AGAR Box 2 figures.	3
A.17	Section 2.6	Accounting records reconcile to AGAR Box 3 figures.	3
A.18	Section 2.6	Accounting records reconcile to AGAR Box 4 figures.	3
A.19	Section 2.6	Accounting records reconcile to AGAR Box 5 figures.	3
A.20	Section 2.6	Accounting records reconcile to AGAR Box 6 figures.	3
A.21	Section 2.6	Accounting records reconcile to AGAR Box 7 figures.	3
A.22	Section 2.6	Accounting records reconcile to AGAR Box 8 figures.	3
A.23	Section 2.6	Accounting records reconcile to AGAR Box 9 figures. The Asset Register balance at 31 March FY2526 remains unchanged from the balance reported at 31 March FY2425. During the financial year, only one item was acquired that would ordinarily have met the Council's criteria for inclusion on the Asset Register. This item, a speed detection device, was considered by the Council at its June 2026 meeting, where it was resolved that the equipment would not be recognised as a Council asset, as it had been donated to the Community Speed Watch group rather than retained for the Council's own use. Accordingly, the equipment has not been included within the Council's Asset Register. This treatment is considered consistent with Proper Practices, as it appropriately distinguishes between the purchasing entity and the ongoing legal owner of the asset. Following its donation, ownership, responsibility and control of the equipment transferred to the Community Speed Watch group, and the Council no longer derives ongoing benefit from, or exercises control over, the asset.	3

A.24	Section 2.6	Accounting records reconcile to AGAR Box 10 figures.	3
A.25	Section 1.9	Appendix 1 - Sample Test A - Payment 20 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.26	Section 1.9	Appendix 1 - Sample Test A - Payment 22 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.27	Section 1.9	Appendix 1 - Sample Test A - Payment 27 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.28	Section 1.9	Appendix 1 - Sample Test A - Payment 52 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3

A.29	Section 1.9	Appendix 1 - Sample Test A - Payment 68 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.30	Section 1.9	Appendix 1 - Sample Test A - Payment 69 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.31	Section 1.9	Appendix 1 - Sample Test A - Payment 87 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.32	Section 1.9	Appendix 1 - Sample Test A - Payment 89 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3

AGAR Objective B:

This objective tests whether the Council: *"Complied with financial regulations; payments supported by invoices; expenditure approved; VAT accounted for"*.

Control Point	JPAG Reference	Detail	Score
B.01	Section 1.14	Financial Regulations were adopted by the Council at its meeting held on 17 June 2025.	3
B.02	Section 1.14	The Financial Regulations are reviewed regularly, and at least annually.	3
B.03	Section 1.15	The Financial Regulations detail expenditure approvals reserved for the Council and by way of delegated authority.	3
B.04	Section 1.15	Payments are supported by documentation outlined in the Financial Regulations - by way of valid invoices/receipts/vouchers.	3
B.05	Section 1.15	Invoice details are verified before payment - refer to Control Points A.25-A.32.	3
B.06	Section 1.15.2 Section 1.15.6	There is effective segregation between the setting up of online payments (set up by RFO) and physical release of payments by two signatories thereafter.	3
B.07	Section 1.15.1	All works detailed on invoices are checked for completion by RFO. In some instances, for example where work was incomplete, the RFO part-paid the invoice, subject to finalisation of works, following agreement with the contractor.	3
B.08	Section 1.15.5	The opening of all bank accounts has been approved by the Council.	3
B.09	Section 1.15.5	All online bank mandates are approved by the Council.	3
B.10	Section 1.15.5	Any periodic changes to bank mandate or approved signatories are minuted.	3
B.11	Section 1.15.3	Direct debits are authorised by the Council as a payment method. The recommendation arising from the FY2425 Internal Audit has been implemented. A schedule of all active Direct Debit arrangements was presented to the Council for review and approval at its meeting held on 17 March 2026, thereby providing members with appropriate oversight of recurring payment commitments. This review is recommended to be undertaken at least annually in accordance with the audit recommendation.	3

B.12	Section 1.14	Procurement thresholds are defined in the FRs. FY Section 11(h) states the RFO is required to obtain three quotations for any contracts above £10K, and below £25K. The RFO is required to strive to obtain three quotations for any contracts below £10K, and above £2.5K. FR Section 10.2 also states "on occasion it may not be appropriate or possible to obtain more than one quote, especially if the council seek a particular product or service or the anticipated cost falls below a £2,500 threshold". During the financial year, no individual item of Council expenditure exceeded £25,000 with a single supplier. For those suppliers where total payments exceeded £2,500, the Responsible Financial Officer (RFO) advised that obtaining multiple quotations was not appropriate. This was due to the specialist nature of the goods and services procured. In each case, these services or products were not readily obtainable from alternative suppliers. The audit concludes that this approach is consistent with the Council's Financial Regulations.	3
B.13	Section 1.14	Quotes were obtained where required.	3
B.14	Section 1.14	Tendering procedures were understood by the RFO and followed. There were no new tenders in the FY. Existing tenders in place, adhering to procurement processes.	3
B.15	Section 1.17	VAT correctly identified on invoices.	3
B.16	Section 1.17	VAT recorded accurately in accounting records.	3
B.17	Section 1.17	VAT reclaims submitted within statutory time limits.	3
B.18	Section 1.17	VAT reclaimed reconciles to records.	3
B.19	Section 1.15.2	The Council currently issues no cheques and procedures are understood should this facility be used in the future.	3
B.20	Section 1.15.4	The Council currently does not use a debit/credit card and procedures are understood should this facility be used in the future.	3
B.21	Section 1.15	The Council currently does not use a petty cash facility and procedures are understood should this facility be used in the future.	3

AGAR Objective C:

This objective tests whether the Council: *"Assessed significant risks and reviewed adequacy of arrangements to manage them"*.

Control Point	JPAG Reference	Detail	Score
C.01	Section 1.32	Risk Management Scheme was adopted by the Council at its meeting held on 17 March 2026.	3
C.02	Section 1.32	The Council's Risk Management Scheme, including the associated Risk Register, is subject to regular review and maintenance. It is recommended that the Risk Register continues to be formally reviewed and approved by the Council at least annually as part of its governance framework. The Council's approach to its Risk Register is considered to be of an exemplary standard and demonstrates a mature understanding of strategic and operational risk. It is noted from the Council's June 2025 minutes that issues relating to the harassment of staff have arisen. Such matters have the potential to present material governance, operational and workforce resilience risks. In accordance with the recommendation arising from the FY2425 Internal Audit, these risks have now been appropriately incorporated within the Council's Risk Register. The Council may also wish to consider the adequacy of its operational resilience arrangements, including business continuity measures and staffing capacity in the event of employee absence resulting from such risks. At the time of audit, this matter had not yet been formally considered by the Council; however, the audit was advised that it has been scheduled for consideration at a future meeting. Outstanding Recommendation from FY2425 Internal Audit: At the time of audit, the Council did not appear to have an independent employment advisory provider formally appointed. In addition, it was unclear whether members, particularly those serving on the Staffing Committee, had undertaken appropriate employment law or personnel management training. Maintaining a structured training record for members with employer responsibilities would support good governance, demonstrate compliance with the Council's responsibilities as an employer, and provide an audit trail of competency. Furthermore, insufficient documentary evidence was available during the audit to demonstrate formal written communication between the Council and its employee(s) in relation to the matters referenced. In the absence of contemporaneous records, the Council may be less able to evidence the actions taken in fulfilling its statutory responsibilities as an employer. Robust record keeping is an important element of good employment practice and can be critical should decisions or processes subsequently be subject to internal review, external audit, regulatory investigation or legal challenge. The Council is therefore encouraged to review its arrangements for documenting and retaining employment-related correspondence, decisions and actions to ensure an appropriate and auditable record is maintained.	1
C.03	Section 1.32	The RMS identifies strategic risks.	3

C.04	Section 1.32	The RMS identifies financial risks. Recommendation: the Council is currently a member of the Cheshire Association of Local Councils (ChALC), which operates as an unincorporated association. Unlike a company limited by guarantee or other incorporated body, an unincorporated association does not possess a separate legal personality. As such, it cannot hold assets, enter into contracts or assume liabilities in its own name, with legal rights and obligations instead resting with the individuals or entities acting on its behalf. The recommendation arising from the FY2425 Internal Audit has been incorporated into the Council's Risk Management Scheme. However, at the time of audit, it was unclear whether the Council has formally engaged with the relevant contractor or service provider to identify and assess the risks associated with the services being delivered. As part of good risk management practice, the Council should seek assurance that significant operational, financial, legal and health and safety risks have been identified, are appropriately managed, and that responsibility for mitigating those risks is clearly understood by both parties. This is particularly important where activities are outsourced or delivered in partnership, as the Council may retain reputational, financial or statutory responsibilities notwithstanding the contractual arrangements in place. Whilst membership of an unincorporated association does not automatically give rise to liability, the Council should ensure that it has fully considered and understood any potential governance, financial and legal implications associated with its membership. For example, where liabilities arise that cannot be met by the association's own resources, there is the potential for liability to fall upon those acting on behalf of the association or, in certain circumstances, those who have entered into contractual arrangements. Although such circumstances may be unlikely, they nevertheless represent a governance risk that should be identified, assessed and understood. The Council should therefore satisfy itself that the legal status of any organisations with which it has a formal relationship is understood, adequate insurance arrangements are in place where appropriate, and the extent of any financial, legal or reputational exposure. Any residual risks should be formally recorded within the Council's Risk Register and reviewed periodically by Members. Recording this matter within the Risk Register would demonstrate that the Council has considered the potential exposure associated with membership of external bodies as part of its wider governance framework, even where the assessed likelihood of the risk materialising is low. The emphasis should not be solely on the probability of occurrence, but also on the potential impact should such an event arise.	3

C.05	Section 1.32	The RMS identifies operational risks.	3
C.06	Section 1.32	The RMS identifies reputational risks.	3
C.07	Section 1.32 Section 1.27	The RMS identifies cyber/data risks.	3
C.08	Section 1.32	Risks are assessed for likelihood and impact.	3
C.09	Section 1.33	Mitigating controls are clearly identified and documented within the Council's Risk Management Scheme. The Council is responsible for the management of public open spaces and has established a comprehensive framework of operational controls designed to minimise risks to users, employees, contractors and the wider public. These include routine inspections of its open spaces and play facilities, the adoption of key operational policies, and the implementation of specialist inspection regimes where appropriate. The Proper Officer holds a recognised RoSPA Playground Inspection qualification and undertakes routine operational inspections of the Council's play areas in accordance with the Council's adopted Playground Inspection Policy. In addition, the Council has approved and implemented a Tree Management Policy to provide a structured framework for the inspection and management of its tree stock. The Playground Inspection Policy and Tree Management Policy were both reviewed and re-adopted by the Council at its meeting held on 28 October 2025, demonstrating a proactive approach to reviewing its governance arrangements. Overall, the Council's arrangements in this area are considered to be of an exemplary standard. The existence of clear policies, documented inspection regimes and appropriately trained officers demonstrates a strong commitment to risk management and the Council's statutory duties in relation to health and safety. Recommendation: it is noted that during FY2627, subsequent to the period under review but prior to the completion of this audit, a tree failed within one of the Council's playing field sites. Whilst this event falls outside the scope of the FY2526 audit period, it is considered sufficiently relevant to warrant reference, particularly as no independent arboricultural inspection was undertaken during FY2526. Although routine visual inspections and day-to-day monitoring form an important component of effective tree management, they should not ordinarily be regarded as a substitute for periodic inspection by a suitably qualified arboricultural professional where this forms part of the Council's adopted management regime. It is recommended that actions arising from adopted policies are implemented within the prescribed timescales. Equally, the Council should ensure that policies remain proportionate, achievable and aligned with current legislation, recognised industry guidance and the Council's available resources. Policies should establish an appropriate standard of care without inadvertently imposing obligations that exceed statutory requirements or create commitments which the Council may be unable to deliver consistently in practice. Overly prescriptive policies can themselves introduce governance risk, as failure to comply with self-imposed standards may expose the Council to unnecessary criticism or liability, even where statutory duties have otherwise been satisfied.	2

C.10	Section 1.33	Insurance is aligned to risk profile. The Council held insurance for the full year, appropriate levels were in place. Sum of insured assets include: Buildings: £44,542 Contents: £33,000 Street Furniture: £72,000 Walls, Gates, Fences: £36,000 Playground: £90,000 War Memorial: £48,000 Ground Surfaces: £57,043 Machinery: £6,000 Sports Equipment: £18,000 Public Liability of £10M is adequate. Employer's Liability of £10m in place and adequate. Outstanding Recommendation: that the value of each insured asset be reviewed to ensure it is accurate.	2
C.11	Section 1.32	Significant risks were appropriately escalated to the Council. The audit notes that substantial work was undertaken by the Proper Officer in responding to Freedom of Information requests, facilitating AGAR inspections, and addressing matters arising from external audit correspondence. Review of the available audit trail indicates that appropriate and timely follow-up action was generally taken to mitigate identified risks. Outstanding Recommendation: the Council continues to demonstrate that a significant proportion of Member and officer time has been allocated to statutory governance matters, including the administration of Freedom of Information requests, correspondence and associated governance activity. Whilst the quality of the Council's responses reviewed during the audit were considered to be of a high standard, the volume and complexity of this work represents an ongoing operational and governance risk which should continue to be actively monitored. The recommendation arising from the FY2425 Internal Audit remains relevant. The Council's minutes should continue to clearly record the consideration given by Members to the increased workload associated with statutory governance functions and any mitigation measures agreed to address those pressures. Maintaining a clear audit trail enables the Council to demonstrate that emerging operational risks have been identified, considered and appropriately resourced as part of its governance arrangements.	3

C.12	Section 1.15 Section 1.32	Fraud risks are considered explicitly.	3
C.13	Section 1.15.6	Whistleblowing arrangements are in place.	3
C.14	Section 1.20	The Council has correctly responded to risk assertions on AGAR.	3
C.15	Section 1.32	Risk assessments were in place for community clear up days, adopted 16 January 2024. Recommendation: to review, at least annually, all risk assessments to ensure the are adequate for purpose.	3
C.16	Section 1.24 Section 1.22 Section 1.32	Continuous Professional Development was evidenced throughout the audit and provides assurance that the Proper Officer and Responsible Financial Officer possess the knowledge, skills and experience necessary to fulfil their statutory responsibilities effectively. The Officer demonstrated a strong awareness of legislative and regulatory developments affecting the sector and routinely advises the Council on their implications, ensuring that governance documents, policies and procedures remain current. This was evidenced through the implementation of changes to procurement thresholds within the Council's Financial Regulations, together with ongoing consideration of wider legislative developments, including employment law reforms and changes affecting local government governance. Overall, the audit considers the Officer to be suitably qualified, experienced and committed to maintaining professional competence through continuous learning, thereby providing the Council with appropriate assurance that legislative changes are identified, understood and implemented in a timely manner.	3
C.17	Section 1.22	There is no evidence of council acting beyond its powers.	3

C.18	Section 1.16 Section 1.32 Section 1.33 Section 1.15.6	The Council has a CiLCA qualified officer. Outstanding Recommendation: the Council should establish and maintain a comprehensive Member Training Matrix to identify mandatory, recommended and role-specific training requirements for both existing and newly elected Members. The matrix should record training completed, identify outstanding development needs, and support succession planning and ongoing governance assurance. Particular consideration should be given to ensuring that Members undertake appropriate training in the areas for which they are expected to make decisions or exercise statutory responsibilities. This may include, but is not limited to, the Code of Conduct, standards and ethical governance, finance and audit, risk management, procurement, employment and staffing matters, planning, information governance, health and safety, and other areas relevant to specific Council responsibilities. It is noted that the Council's next elections will fall in 2027. The Council should appropriately accommodate provisions in its budget so newly elected Members can receive a structured induction programme at the earliest opportunity following election or co-option. Maintaining accurate training records will enable the Council to demonstrate that Members have been provided with appropriate opportunities to acquire the knowledge and skills necessary to make informed, lawful and evidence-based decisions. It also supports Members in understanding and fulfilling their statutory responsibilities, including compliance with the Members' Code of Conduct, the Nolan Principles of Public Life and the Council's wider governance framework. The Training Matrix should be incorporated within the Council's governance arrangements and referenced within the Risk Management Scheme where appropriate. Doing so will enable the Council to identify risks arising from knowledge or competency gaps, implement appropriate mitigation measures and demonstrate its commitment to continuous improvement. This recommendation is of increased importance following the introduction of **Assertion 10** within the Annual Governance Statement, which requires councils to demonstrate that Members and officers possess the appropriate capacity, capability and training to discharge their responsibilities effectively. A documented and regularly reviewed training programme will provide clear evidence to support this assertion and strengthen the Council's overall governance framework.	1

AGAR Objective D:

This objective tests whether: *"Precept resulted from adequate budgetary process; monitoring undertaken; reserves appropriate."*

Control Point	JPAG Reference	Detail	Score
D.01	Section 1.8	The Council's budget was prepared before its precept was set.	3
D.02	Section 1.8	The budget was approved by full council. The Council, as a full authority, considered and approved its adopted budget of £82,875.00 for FY2526 at its meeting held on 21 January 2025. The budget reports produced by the RFO are comprehensive. Recommendation: to include clear delegation of responsibilities for each budget line.	3
D.03	Section 1.8	The budget aligns with council objectives. The budget report prepared by the RFO for FY2526 was presented to the Council at its meeting held on 21 January 2025. The report comprehensively presented predictions of costs relating to future development in the Parish and all figures matched. Outstanding Recommendation: it is recommended that greater clarity be provided within the staffing budget as to the scope of costs included. In particular, the Council should confirm whether the provision covers solely payroll costs or also includes associated employment costs such as annual salary adjustments, occupational health or medical assessments, reasonable adjustments, temporary cover for periods of absence or leave, and potential costs arising from unforeseen employment matters. The Council may also wish to review whether sufficient provision and capacity exist to meet its statutory responsibilities in relation to Freedom of Information requests, Subject Access Requests, and wider Data Protection obligations. Ensuring that these areas are adequately resourced can assist the Council in demonstrating compliance should actions later be subject to external scrutiny.	3
D.03	Section 2.12	Precept calculation evidenced.	3
D.04	Section 1.8	Precept of £80,375.00 formally approved and minuted at council meeting of 21 January 2025.	3
D.05	Section 1.8	Budget monitoring reports produced throughout the year.	3
D.06	Section 1.8	Budget monitoring reports presented to the Council throughout the year at meetings including 28 October 2025, 17 February 2026, and 16 June 2026. Budget monitoring is also regularly updated on the Council's website.	3

D.07	Section 2.37	Variances explained to members. RFO advised that the budget reports were narrated on presentation, outlining any significant variances which mainly arose from varying levels of expenditure relating to planning matters. Outstanding Recommendation: to consider including an explanation for any significant variances in minutes.	2
D.08	Section 1.8	Corrective action taken if/were required. Council noted no adjustments required during year. RFO demonstrated knowledge of correct procedure.	3
D.09	Section 1.13	Reserves policy reviewed and adopted at meeting held on 28 October 2025.	3
D.10	Section 1.13	General reserves adequacy assessed. Reserves have increased, year-on-year, and adequately align to Proper Practices. General Reserves set at £43,000.00 which is within range considered sufficient, and aligns to the Council's Reserves Policy which states "the Council aims to maintain a minimum balance equivalent to 50% of the Council's annual expenditure". Earmarked Community Infrastructure Levy (CIL) Reserve totalled £6,406.72 at commencement of FY2425. Earmarked Capital Reserve £35,000.00 Outstanding Recommendation: it is recommended that the value of the Council's reserves be formally noted within the minutes when financial reports are considered. In addition, the Council should ensure that CIL funds are applied for their intended purpose within the relevant statutory timeframe to avoid any risk of repayment.	3
D.11	Section 1.13	Earmarked reserves justified. The Council has created earmarked reserves to cover anticipated additional costs relating to future capital repairs and maintenance.	3
D.12	Section 1.13	Earmarked reserves reviewed annually.	3

D.13	Section 1.8	Financial sustainability considered. Outstanding Recommendation: the Council should consider developing a medium- to long-term Financial Strategy (typically covering three years) to support effective financial planning and sustainability. A multi-year financial strategy would enable the Council to better anticipate future income and expenditure pressures, plan for changes in precept requirements, asset maintenance, staffing, inflation, capital investment and legislative change, whilst supporting informed decision-making and prudent reserve management. It would also strengthen the Council's ability to identify emerging financial risks at an early stage, assess affordability over the medium term and demonstrate sound stewardship of public funds. Such a strategy would complement the Council's annual budget-setting process and provide Members with greater assurance that financial decisions are aligned with the Council's strategic objectives and long-term financial resilience.	3
D.14	Section 1.13	Major projects subject to financial appraisal.	3
D.15	Section 1.11	The Council did not have bank balances in excess of £100,000 at the beginning of the financial year. However, it did exceeded this threshold within the FY2425 and has adopted an Investment Strategy at its meeting held on 16 September 2025.	3
D.16	Section 1.22 Section 1.25 Section 1.8 Section 2.18	The Council demonstrated evidence of annual per-elector S137 limit and monitored cumulative s137 spend.	3

AGAR Objective E:

This objective tests whether: *"Expected income fully received, properly recorded, promptly banked; VAT accounted for."*

Control Point	JPAG Reference	Detail	Score
E.01	Section 1.15	Income streams have been correctly identified. Variable income streams exist beyond precept, including CIL funds and Cemetery Fees. A payment was also received in relation to a road race.	3
E.02	Section 1.15	The Council has a cemetery asset to consider, and therefore has a requirement to review fee schedules. All fees are compliant with legislation. These were reviewed at its meeting held on 17 September 2024. However, they have not been reviewed since. Recommendation: to review Cemetery Fees annually.	2

E.03	Section 1.15	A process is in place to chase aged debtors and the Council has implemented a write-off procedure. The Council revised its Income and Debt Management Policy at its meeting held on 28 October 2025. RFO demonstrated knowledge of process should these arise.	3
E.04	Section 1.15	All cemetery income is recorded promptly. Correct precept for FY2526 was received from Cheshire West and Chester Council on 7 April 2025.	3
E.05	Section 1.15	Income fully banked without delay.	3
E.06	Section 1.10	Income reconciled to bank statements.	3
E.07	Section 1.17	VAT on income identified correctly. No VAT collected from income. RFO demonstrated knowledge of process and thresholds for registration.	3
E.08	Section 2.15b	Grants recorded correctly. No grants received in FY.	3
E.09	Section 1.15	Conditions on income monitored.	3
E.10	Section 1.15	The Council does not have any leases for review, and maintains one phone contract, and one electricity supply. RFO demonstrated knowledge of all applicable review processes.	3

AGAR Objective F:

This objective tests whether: *"Petty cash payments properly supported and accounted for."*

It is noted that the Council did not operate a petty cash system in FY.

AGAR Objective G:

This objective tests whether: *"Salaries and allowances paid in accordance with approvals; PAYE & NI properly applied."*

Control Point	JPAG Reference	Detail	Score
G.01	Section 1.16	Contracts of employment in place. Outstanding Recommendation: the Council currently has a Grievance Policy, Disciplinary Policy, Absence Policy, Appraisal Policy, H&S Policy, and EDI Policy. However, there is additional policies that should be considered for implementation including an Employee Handbook, Expenses Policy, and a Training Policy that includes member provision. All employment policies should be reviewed no less than biannually. Staffing Committee meetings should be held as frequently as required to maintain oversight and review of all employment matters, including, but not limited to, keeping abreast of new and emerging legislation, and ensuring the Council is aware of any impacts such changes may have.	3
G.02	Section 1.16	Pay scales have been approved by the Council. It is noted that the Proper Officer was appointed in 2020, at which time the role was subject to a formal pay evaluation with remuneration determined in accordance with the nationally recognised benchmarking framework for the sector. The audit understands that no subsequent review of the role has been undertaken. During this period, however, the Council's responsibilities, service delivery and operational activities have evolved significantly. Where the scope, complexity or responsibilities of a post change over time, there is a risk that the original evaluation may no longer accurately reflect the requirements of the role. This may present succession planning and recruitment risks should the post become vacant, potentially affecting the Council's ability to attract suitably qualified candidates capable of undertaking the full breadth of responsibilities required. Periodic independent benchmarking can therefore assist not only in ensuring fairness and consistency, but also in supporting the long-term sustainability and resilience of the Council's staffing structure. Whilst the audit makes no assessment as to the appropriateness of the current remuneration, the Council is recommended to consider periodically undertaking an independent review of officer roles against sector benchmarking framework. This would provide objective assurance that remuneration remains aligned with the sector and reduces the risk of future governance, employment or equal pay issues arising from roles that have materially evolved over time. Recommendation: the Council should at least biannually review its pay scales.	3

G.03	Section 1.16	Salaries processed in accordance with approvals. Prior audit recommendation has been implemented to process salary payments by standing order.	3
G.04	Section 1.16	Payroll calculations checked.	3
G.05	Section 1.16	PAYE correctly applied.	3
G.06	Section 1.16	NI correctly applied.	3
G.07	Section 1.16	Pension obligations met in employment contracts. Pension contributions are overdue to employees and this should be resolved prior to year end. Prior audit recommendation has been implemented to process pension payments by standing order.	3
G.08	Section 1.16	Allowances correctly permitted. No allowances currently paid to members. However, such an allowance has not yet been considered by the Council. Outstanding Recommendation: to consider whether a nominal sum is required to cover member/chairperson expenses.	3
G.09	Section 1.16	Payroll records retained.	3
G.10	Section 1.15	Payroll segregation of duties maintained. The council uses an external payroll contractor to provide independent assurance and ensure income tax, NIs, and pension contributions are calculated correctly.	3
G.11	Section 1.16	Council reported that any tax code revisions are provided to payroll contractor upon receipt.	3
G.12	Section 1.16	Payslips issued to employees.	3

AGAR Objective H:

This objective tests whether: *"Asset and investments registers complete, accurate and properly maintained."*

Control Point	JPAG Reference	Detail	Score
H.01	Section 2.26	Asset register maintained.	3
H.02	Section 2.26	Asset register reviewed annually.	3
H.03	Section 2.27	Assets valued on consistent basis.	3

H.04	Section 2.27	Additions recorded promptly. No additions in FY2526.	3
H.05	Section 1.18	Disposals authorised and recorded. No disposals in FY2526.	3
H.06	Section 2.26	Asset ownership clear.	3
H.07	Section 1.33	Assets insured appropriately, but new assets need to be added to insurance schedule. Pleas see C.10	2
H.08	Section 1.11	Investments recorded accurately on AGAR. No investments in FY2526.The Council has adopted an Investment Strategy in FY2526.	3

AGAR Objective I:

This objective tests whether: *"Periodic bank account reconciliations properly carried out.*

Control Point	JPAG Reference	Detail	Score
I.01	Section 1.10	Bank reconciliations were prepared regularly.	3
I.02	Section 1.10	All bank accounts are included in bank reconciliations.	3
I.03	Section 1.10	Bank reconciliations are reviewed by members. These have been presented regularly to the Council for independent scrutiny at meetings held on 28 October 2025, 17 February 2026, and 16 June 2026.	3
I.04	Section 1.10	Reconciling items correctly explained on all bank reconciliations.	3
I.05	Section 2.38	Year-end bank reconciliation was checked for accuracy against bank statement.	3

AGAR Objective J:

This objective tests whether: *"Accounting statements prepared correctly, agreed to cashbook, supported by audit trail."*

Control Point	JPAG Reference	Detail	Score
J.01	Section 2.1	AGAR prepared using correct form. Accounting Statements prepared during the year were prepared on the correct accounting basis (receipts and payments), the payments all agreed to the cashbook, and are supported by an adequate audit trail from underlying records.	3

J.02	Section 2.6	Figures agree to accounting records.	3
J.03	Section 2.23	Debtors/creditors handled correctly.	3
J.04	Section 2.37	Variance explanation prepared.	3
J.05	Section 2.33	RFO certified accounts.	3
J.06	Section 2.34	Accounts and AGAR approved by full council and correctly minuted at meeting held on 16 June 2026.	3
J.07	Section 2.34	RFO correctly signed AGAR.	3
J.08	Section 2.34	Chairperson correctly signed AGAR.	3

AGAR Objective K:

This objective tests: *"If authority certified itself as exempt, criteria met."*

Control Point	JPAG Reference	Detail	Score
K.01	Section 2.41	Eligibility for exemption assessed. Not eligible.	3

AGAR Objective L:

This objective tests whether the Council: *"Published required information on a website/webpage."*

Control Point	JPAG Reference	Detail	Score
L.01	Section 1.28	Council owns a free-to-access website that is active and maintained.	3
L.02	Section 1.28	AGAR published on council website.	3
L.03	Section 1.28	Minutes published on council website.	3
L.04	Section 1.28	Policies published on council website.	3

L.05	Section 1.28	Transparency Code complied with. Outstanding Recommendation: the scope of the Council's annual internal audit does not extend to a detailed examination of individual FOI requests, responses, or their alignment with relevant legislation and best practice. Given the complexities identified during the audit in relation to the handling of Freedom of Information and Subject Access Requests, the Council may wish to consider undertaking a broader review of its transparency, accountability, and information governance arrangements. Periodic independent review of these areas is recognised as good governance practice and can provide additional assurance to members that appropriate procedures and resources are in place. The Council may therefore wish to consider commissioning a more detailed transparency and accountability review as part of the Council's ongoing governance programme.	3
L.06	Section 1.28	Website content up to date at time of audit for FY2526.	3

AGAR Objective M:

This objective tests whether the Council: *"Correctly provided for period for the exercise of public rights."*

Control Point	JPAG Reference	Detail	Score
M.01	Section 1.28	Public rights dates set correctly and compliant with regulations. The period of inspection commenced on 1 July 2025, included the common period of inspection between 1-14 July 2025, and concluded on 11 August 2025.	3
M.02	Section 1.28	Public rights notice published, dated 30 June 2025	3
M.03	Section 1.28	Notice contains all required information, including guidance for inspections and inspector rights.	3
M.04	Section 1.28	Evidence retained of notices.	3
M.05	Section 1.28	Evidence retained of communication with residents to ensure sufficient opportunity was provided for rights to be exercised.	3

AGAR Objective N:

This objective tests whether the Council: *"Complied with publication requirements for prior year AGAR."*

Control Point	JPAG Reference	Detail	Score
N.01	Section 1.29	Prior year AGAR published, and within statutory time limits.	3
N.02	Section 1.29	Interim external audit report published and notice of non conclusion of audit.	3
N.03	Section 1.29	Amendments published (where/if required).	3

AGAR Objective O:

This objective tests whether: *"Trust fund responsibilities discharged."*

Control Point	JPAG Reference	Detail	Score
O.01	Section 1.43	The Council has considered its obligations and not identified any trust fund responsibilities.	3

AGAR Assertion 10:

This objective tests whether the Council: *"has made suitable arrangements for its IT and data management and has complied with proper practices in doing so"*.

Control Point	JPAG Reference	Detail	Score
A10.01	Section 1.47	Email management - the Council has a generic email account hosted on an authority owned domain. The Council also has domain name email accounts for all Members.	3
A10.02	Section 1.48	The authority meets its legal requirements for its website and has also purchased a .gov.uk domain to ensure all communications are easily identifiable as coming from the authority.	3
A10.03	Section 1.49	The website meets the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.	3
A10.04	Section 1.50	The website includes information as specified by the Freedom of Information Act 2000 and it is noted that the Transparency Code is not applicable to this authority.	3

A10.05	Section 1.51	The Council has a duty to uphold the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. The Council has disclosed an incident concerning a Member making contact with a Councillor of another authority to discuss a confidential staffing matter. The handling of staffing matters requires a particularly high degree of confidentiality due to the sensitivity of personal data and the Council's statutory responsibilities as an employer. Unauthorised disclosure or discussion of employment-related information may expose the Council to legal, financial, governance and reputational risks, including potential breaches of data protection legislation, confidentiality obligations, employment law and the implied duty of trust and confidence owed to employees. Such incidents may also undermine employee confidence, increase the likelihood of formal complaints or regulatory scrutiny, and adversely affect the Council's ability to demonstrate appropriate governance and information management practices. The Council has appropriately recorded the incident. However, the audit records that, at the time of review, no evidence was available to demonstrate that additional Member training had been delivered following the incident to reinforce the requirements of data protection legislation, confidentiality obligations and the proper handling of staffing matters. The audit also records that the individual responsible for the disclosure is no longer a Member. However, any such future instances involving a Member should be reported to the Monitoring Officer of the Principal Authority without delay. Recommendation: to consider training for all Members, particularly those serving on committees with staffing, disciplinary or grievance responsibilities, to reinforce the importance of maintaining confidentiality, understanding the lawful basis for processing and sharing personal information, and recognising the potential consequences of inappropriate disclosure. Implementing refresher training following such an incident would not only reduce the likelihood of recurrence but would also provide assurance that the Council has taken reasonable and proportionate steps to strengthen its governance framework and promote a consistent understanding of Members' responsibilities. Maintaining appropriate training records would further evidence the Council's commitment to continuous improvement and effective risk management should similar issues arise in the future.	1

A10.06	Section 1.52	The Council must process personal data with care in line with the principles of data protection. As above.	1
A10.07	Section 1.53	The Council adopted its Data Protection Policy at its meeting held on 11 March 2025. The DPA 2018 supplements the GDPR and classifies a parish council as both a Data Controller and a Data Processor. The Council has recognised this in its Data Protection Policy. The Council has appointed its Data Protection Officer to ensure compliance with GDPR. Recommendation: the Council should undertake an annual audit to identify what personal data is held, how it is used, and make sure it is processed lawfully. The Council should also provide annual training to ensure all staff and Members are trained on data protection principles and practices. The Council must review its Data Protection and Data Breach Policies at least annually.	3
A10.08	Section 1.54	The Council adopted its Information Technology (IT) Policy at its meeting held on 17 March 2026, establishing a clear framework for the secure, appropriate and lawful use of information technology, software and digital communications by both Members and employees. The Policy sets out expectations for the use of both Council-owned and personally owned devices when conducting Council business, recognising that information security obligations apply irrespective of the equipment used. It provides guidance on the protection of Council information, cyber security, data protection, password management, acceptable use of systems, and the handling and storage of electronic information in accordance with the Council's statutory obligations. The Policy also mandates the use of Council-issued email accounts for the conduct of official Council business. This represents good governance practice, ensuring that Council communications remain within the Council's control, are capable of being retained in accordance with the Council's retention policies, and are accessible for the purposes of audit, Freedom of Information requests, Subject Access Requests, legal disclosure and business continuity. The use of official Council email accounts also assists in maintaining appropriate security controls, reduces the risk of unauthorised disclosure of information and supports compliance with the UK General Data Protection Regulation, the Data Protection Act 2018 and wider information governance requirements.	3
A10.09	Section 1.53	The Council has an adopted publication scheme. Recommendation: to review the Publication Scheme annually.	3

	Section 1.50	The Council has upheld its responsibilities to responding to Freedom of Information requests. It has been reported that in some instances this has taken considerable resources. Recommendation: where governance activity increases significantly beyond normal operational levels, the Council should ensure that it formally considers the potential impact upon officer capacity and wellbeing, delivery of other statutory functions, achievement of corporate objectives, business continuity and operational resilience, and reputational risk, alongside any legal and financial exposure arising from non-compliance. Such consideration should be evidenced within Council minutes and, where appropriate, reflected within the Council's Risk Register. The Council should also periodically review whether additional governance controls are required to ensure that sufficient organisational resilience remains in place. This may include consideration of additional administrative support, delegation arrangements, independent professional advice, succession planning, document management systems, or revised working practices where governance activity becomes disproportionately resource intensive. Appropriate safeguards may include clear communication protocols, defined reporting arrangements, access to professional advice, wellbeing support, and regular review by Members of the cumulative impact upon officer resources. The Council should also remain mindful of the guidance published by the Information Commissioner's Office (ICO) in relation to Freedom of Information requests. The ICO makes clear that public authorities are not required to tolerate abusive, threatening or offensive communications simply because they are framed as requests for information. Where the tone or content of a request is sufficiently objectionable, including the use of abusive or offensive language directed towards officers or Members, the request may be capable of being refused as vexatious under section 14(1) of the Freedom of Information Act 2000, subject to consideration of the individual circumstances. The ICO's guidance further recognises that authorities are entitled to take into account the burden, harassment and distress caused to staff when determining whether a request is vexatious. It should be emphasised, however, that each request must be considered on its own merits. The existence of previous correspondence or difficult interactions does not, in itself, justify refusal. Overall, whilst the audit found the Council's governance responses to be of a notably high standard, the sustained increase in governance-related workload highlights the importance of ensuring that adequate organisational capacity remain in place to support the continued effective discharge of the Council's statutory responsibilities.	

Appendix 1 - Sample Test A

In total there were 106 payments made during the financial year. A sample of 10% were selected to test. A total of 10 payments were chosen and checked against bank statements, including:

Payment No	Supplier	Date	Type	Description	Value	Audit Pathway
20	Hilldale (Frodsham Tree Solutions)	28.07.25	Online	Tree Removal	£984.00	Complete Robust supplier management evidenced through systematic documentation of works, including clear 'before and after' photographic records demonstrating completion and quality of delivery.
22	Letts Decorate	28.07.25	Online	Boardroom Painting	£1,632.00	Complete Robust supplier management evidenced through systematic documentation of works, including clear 'before and after' photographic records demonstrating completion and quality of delivery.
27	Northwich Town Council	22.08.25	Online	Tarmac Path Repairs	£1,620.00	Complete Robust supplier management evidenced through systematic documentation of works, including clear 'before and after' photographic records demonstrating completion and quality of delivery.
52	Royal British Legion	10.11.25	Online	Poppy Wreath	£100.00	Complete Donation - recommended to ensure future iterations of Financial Plan includes mention of donations, in addition to grants, in this budget line.
68	CB	9.1.26	Online	Reimbursement for Plants	£72.95	Complete
69	Kingsley Community Centre	9.1.26	Online	Hire Fees	£150.00	Complete

87	Red Shoes Accounting	30.3.26	Online	Payroll Services	£252.00	Complete
89	BWP Creative	30.3.26	Online	Website Hosting	£288.00	Complete
97	MW	31.3.26	Online	Community Clean Up Day	£300.00	Complete Robust supplier management evidenced through systematic documentation of works, including clear 'before and after' photographic records demonstrating completion and quality of delivery.