NORTHWICH TOWN COUNCIL

Chief Officer: Chris Shaw

Council Offices, 78 Church Road, Northwich, Cheshire, CW9 5PB 01606 41510
www.northwichtowncouncil.gov.uk chrisshaw@northwichtowncouncil.gov.uk

DATE: 8th January 2026

To: The Members of Northwich Town Council

Dear Councillor

You are summoned to attend the meeting of the **FINANCE, AMENITIES & GENERAL PURPOSES COMMITTEE** in the Council Chambers, 78 Church Road, Northwich CW9 5PB to be held on **Monday 19th January 2026 at 6.00pm.**

Yours sincerely

Chris Shaw

Chief Officer

AGENDA

1. **Apologies for absence or absence**

2. **Declaration of interest**
   Members to declare any interest under the following categories:
   * Pecuniary interest
   * Outside bodies interest
   * Family, friend, or close associate interest

3. **Signing of the Minutes**
   Finance & General Committee Purposes meeting held on 15th December 2026 and noted at the Full Council meeting held on 5th January 2026

4. **Detailed Income & Expenditure by budget heading as 9th January 2026**
   For member's information (report attached)
   Decision of the committee is requested.

5. **Bacs due for payment to 9th January 2026**
   To note and approve payment lists (attached)
   Decision of the committee is requested.

6. **Finance committee to check payments**
   Members to pick two suppliers from November 2025 payments.

7. **2026/2027 Precept**
   To receive draft budget proposals
   Budget, Justification Statement and Proposed Precept Requirement Attached
   Decision of the committee is requested.

8. Amenity Fees 2026-27

To approve 2026- 27 Amenity Fees (report attached)

Decision of the committee is requested.

9. Witton & Dane Valley Cemetery Fees 2026-27

To approve 2026- 27 Cemetery Fees (report attached)

Decision of the committee is requested.

10. First Internal Report

See report attached.

Decision of the committee is requested.

11. Next Month's Meeting

Monday 16th February 2026 at 6.00pm

Part B

In accordance with Local Government Act—Public Admission to Meetings Act 1960, the following agenda items are to be considered in the absence of press and public.

12. Northwich Town Council Contract Services

To review and approve revised contract services rates.

Decision of the committee is requested.

Councillors:

Cllr Miss C Fox	Cllr L Siddall	Cllr T Melville
Cllr Ms R Waterman	Cllr Ms J Macdonald	Cllr Mrs K Cernik
Cllr S Naylor	Cllr B Cernik	Cllr C Stewart
Cllr A Kent		

NORTHWICH TOWN COUNCIL

MINUTES OF THE FINANCE, AMENITIES AND GENERAL PURPOSES COMMITTEE MEETING HELD ON MONDAY 15th DECEMBER 2025 at 6.00pm

Members Present	**:**	Cllr R Cernik Cllr K Cernik Cllr C Fox Cllr R Waterman Cllr A Kent Cllr J Macdonald Cllr C Stewart
Also Present	**:**	Chris Shaw – Chief Officer Cath Kirwan – Deputy Chief Officer/RFO

FIN26/60 APOLOGIES FOR ABSENCE OR ABSENCE

Apologies were received from Cllr L Siddall, Cllr S Naylor and Cllr T Melville

FIN 26/61 DECLARATIONS OF INTEREST

Councillor R Waterman declared an interest in any matters relating to Cheshire West and Chester.

FIN 26/62 SIGNING OF THE MINUTES

Minutes of the Finance, Amenities and General Purposes Committee meeting held on 17th November 2025 and to be noted at Full Council meeting on Monday 8th December 2025.

Proposed Cllr R Waterman, seconded Cllr C Fox, all agreed

FIN 26/63 DETAILED INCOME & EXPENDITURE BY BUDGET

RFO answered various members questions relating to budget headings.

Proposed Cllr M Macdonald, seconded Cllr C Stewart, all agreed

FIN 26/64 BACS DUE FOR PAYMENT

Bacs payments and direct debit figure approved £135,283.61.

Proposed Cllr C Fox, seconded Cllr J Macdonald, all agreed

……………………….	………..…...……….
Date	**Cllr Kate Cernik** **Chair**

FIN 26/65 **FINANCE COMMITTEE TO CHECK PAYMENTS**

Members chose two payments from both November 2025 payments. DCO/RFO provided the evidence for:

LITE - £28,348.80
Heavenly Coffee Company - £326.20

FIN 26/66 **PRECEPT 2026/2027**

Members discussed our current budget and what increases/savings could be made going forward. All income and expenditure was discussed especially around the following items.

Van leasing – NTC have leased electric vehicles which will see a saving, figure to be confirmed.

Elections – We will now budget for elections.

Additional Town Centre Enhancements – Additional budget enhance the town centre.

CW&C Licencing – Additional budget to cover CW&C Licencing fees.

Staff Costs – increase due to ongoing staff costs.

Chief Officer to present draft budget in January inclusive of full justification statement.

FIN 26/67 **DATE OF NEXT MEETING**

Date of the next meeting Monday 19th January 2026 at 6.00pm.

There being no further business the Chairman declared the meeting closed at 6.55pm.

………………………. ………..…...……….

Date **Cllr Kate Cernik**
Chair

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR

NORTHWICH TOWN COUNCIL

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
100	Central Administration Wages								
4000	Salaries	26,701	263,158	350,000	86,842		86,842	75.2%	
	Central Administration Wages :- Indirect Expenditure	**26,701**	**263,158**	**350,000**	**86,842**	**0**	**86,842**	**75.2%**	**0**
	Net Expenditure	**(26,701)**	**(263,158)**	**(350,000)**	**(86,842)**				
105	Parks Salaries								
4020	Salaries - Allotments	69	1,441	700	(741)		(741)	205.9%	
4022	Salaries - Burnside way	30	366	350	(16)		(16)	104.6%	
4023	Salaries - Yarwood Close	30	352	400	48		48	88.0%	
4024	Salaries - Old Hall Road	96	2,077	2,300	223		223	90.3%	
4025	Salaries - Church Walk Playgnd	54	4,538	4,000	(538)		(538)	113.5%	
4029	Salaries - Defibs	0	1,310	1,000	(310)		(310)	131.0%	
4030	Salaries - James Street	49	1,058	1,200	142		142	88.1%	
4035	Salaries - Verdin Park	354	14,591	23,000	8,410		8,410	63.4%	
4036	Salaries - Rose Meadow	0	139	0	(139)		(139)	0.0%	
4040	Salaries - Vickersway Park	3,090	28,623	41,000	12,377		12,377	69.8%	
4045	Salaries - Whalley Road	83	4,139	3,500	(639)		(639)	118.2%	
4083	Salaries - Danefield Play area	133	2,528	2,400	(128)		(128)	105.3%	
4086	Salaries - Greenall Road	37	890	1,200	310		310	74.2%	
4092	Salaries - Victoria Street	27	1,175	1,200	25		25	97.9%	
4093	Salaries - Belmont Road	90	2,177	1,500	(677)		(677)	145.1%	
	Parks Salaries :- Indirect Expenditure	**4,143**	**65,405**	**83,750**	**18,345**	**0**	**18,345**	**78.1%**	**0**
	Net Expenditure	**(4,143)**	**(65,405)**	**(83,750)**	**(18,345)**				
110	Cemetery								
1025	Income - Witton Cemetery	1,355	32,003	28,000	(4,003)			114.3%	
1027	Income - Dane Valley Cemetery	5,648	24,402	30,000	5,598			81.3%	
1030	Income - Memorials Application	845	7,794	6,000	(1,794)			129.9%	
1035	Income - Statutory Declaration	46	986	1,000	14			98.6%	
	Cemetery :- Income	**7,894**	**65,185**	**65,000**	**(185)**			**100.3%**	**0**
4080	Salaries - Danebridge Cemetery	0	3,420	4,000	580		580	85.5%	
4085	Salaries - Danevalley Cemetery	977	5,676	6,500	824		824	87.3%	
4095	Salaries - Witton Cemetery	6,960	40,238	60,000	19,762		19,762	67.1%	
4100	Salaries - St Helens Church	922	2,950	3,000	50		50	98.3%	
4537	Exp - Cem graves sold back	0	25	0	(25)		(25)	0.0%	
4539	Exp - Grave Digging	300	10,083	9,000	(1,083)		(1,083)	112.0%	

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4580	Exp - Rates - Cemeteries	1,140	9,385	11,000	1,615		1,615	85.3%	
	Cemetery :- Indirect Expenditure	**10,299**	**71,778**	**93,500**	**21,722**	**0**	**21,722**	**76.8%**	**0**
	Net Income over Expenditure	**(2,405)**	**(6,593)**	**(28,500)**	**(21,907)**				
130	Office								
1001	Income - Vehicles	0	1,836	0	(1,836)			0.0%	
1003	Income - Green Commute Initiat	(192)	959	0	(959)			0.0%	
1034	Income - bank interest	566	8,319	4,000	(4,319)			208.0%	
1060	Income - Chapels	650	5,880	3,000	(2,880)			196.0%	
1176	Income - Precept	0	655,743	655,743	0			100.0%	
	Office :- Income	**1,024**	**672,737**	**662,743**	**(9,994)**			**101.5%**	**0**
4200	Exp - Payroll Admin Costs	119	1,299	1,300	1		1	99.9%	
4205	Exp - Training	0	452	3,500	3,048	400	2,648	24.4%	
4215	Exp - Town Mayor's Allowance	0	417	1,540	1,123		1,123	27.1%	
4220	Exp - Mayor/Dep Mayor Travel	130	279	250	(29)		(29)	111.6%	
4225	Exp - Election Fund	0	12,524	3,000	(9,524)		(9,524)	417.5%	
4230	Exp - Civic Regalia	0	175	1,000	825		825	17.5%	
4255	Exp - Stationery	262	1,648	1,200	(448)	69	(517)	143.1%	
4260	Exp - Photocopier Rental	0	756	500	(256)		(256)	151.3%	
4265	Exp - Postage	0	278	100	(178)		(178)	278.2%	
4270	Exp - Telephone - Office	199	1,697	2,000	303		303	84.8%	
4275	Exp - Telephone - Mobiles	240	2,249	2,500	251		251	90.0%	
4285	Exp - Internet & Hosting	28	1,640	500	(1,140)		(1,140)	328.0%	
4295	Exp - Subscriptions and Audits	988	11,944	12,000	56	8,744	(8,688)	172.4%	
4300	Exp - Insurance	0	25,881	20,000	(5,881)		(5,881)	129.4%	
4316	Exp - Occupational Health	0	680	600	(80)		(80)	113.3%	
4320	Exp - Bank Charges	46	1,477	1,500	23		23	98.5%	
4325	Exp - Advertising & Marketing	0	1,200	2,000	800		800	60.0%	
4330	Exp - IT Support	186	373	400	28		28	93.1%	
4335	Exp - Office Equipment	0	1,043	3,000	1,957		1,957	34.8%	
4337	Exp - Office Cleaning	0	0	3,000	3,000		3,000	0.0%	
4365	Exp - AGM	0	27	0	(27)		(27)	0.0%	
4595	Exp - Refreshments	4	584	500	(84)		(84)	116.8%	
	Office :- Indirect Expenditure	**2,201**	**66,624**	**60,390**	**(6,234)**	**9,213**	**(15,447)**	**125.6%**	**0**
	Net Income over Expenditure	**(1,177)**	**606,113**	**602,353**	**(3,760)**				
135	Events								
1004	Income - Easter Egg Hunt	0	250	0	(250)			0.0%	

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1008	Income - Tree of Lights	0	100	100	0			100.0%	
1009	Income - Christmas Decorations	(2,666)	0	0	0			0.0%	
1013	Income - Music Events	0	15,092	14,000	(1,092)			107.8%	
1016	Income - Christms Extravaganza	2,666	2,666	500	(2,166)			533.1%	
	Events :- Income	**0**	**18,107**	**14,600**	**(3,507)**			**124.0%**	**0**
4247	Exp - Christmas Lighting (NTC)	6,207	6,207	0	(6,207)		(6,207)	0.0%	
4250	Exp - Bridge Illumination	0	0	1,000	1,000		1,000	0.0%	
4345	Exp - Town Centre Enhancement	2,066	13,209	9,000	(4,209)	500	(4,709)	152.3%	
4351	Exp - Christmas Extravaganza	8,808	52,555	65,000	12,445	10,054	2,391	96.3%	
4366	Exp - Easter Egg Hunt V/Way	0	357	100	(257)		(257)	356.9%	
4375	Exp - Remembrance Sunday	235	3,935	1,500	(2,435)	665	(3,100)	306.7%	
4390	Exp - Music Events	0	19,838	18,000	(1,838)		(1,838)	110.2%	
4394	Exp - Firework Event	(513)	0	5,000	5,000		5,000	0.0%	
4395	Exp - Tree of Lights	42	86	100	14	8	6	94.3%	
4475	Exp - RBL Poppy Appeal	0	275	200	(75)		(75)	137.5%	
4701	Exp - Beacon Lighting	0	8	0	(8)		(8)	0.0%	
4740	Exp - Firefest	0	0	300	300		300	0.0%	
	Events :- Indirect Expenditure	**16,845**	**96,469**	**100,200**	**3,731**	**11,227**	**(7,496)**	**107.5%**	**0**
	Net Income over Expenditure	**(16,845)**	**(78,362)**	**(85,600)**	**(7,238)**				
136	Salary Events/Town								
4017	Salaries - Firefest	137	137	300	163		163	45.8%	
4021	Salaries - Christmas Extrav	486	486	1,000	514		514	48.6%	
4026	Salaries - Remembrance Sunday	122	122	500	378		378	24.4%	
4027	Salaries - Beacon Lighting	159	159	0	(159)		(159)	0.0%	
4036	Salaries - Rose Meadow	0	69	0	(69)		(69)	0.0%	
4041	Salaries - Tree of Lights	0	0	100	100		100	0.0%	
4089	Salaries - Town Cent Enhance	0	859	5,000	4,141		4,141	17.2%	
4091	Salaries - Members Budget	294	1,561	0	(1,561)		(1,561)	0.0%	
4373	Salaries - Music Events	0	1,287	0	(1,287)		(1,287)	0.0%	
	Salary Events/Town :- Indirect Expenditure	**1,198**	**4,680**	**6,900**	**2,220**	**0**	**2,220**	**67.8%**	**0**
	Net Expenditure	**(1,198)**	**(4,680)**	**(6,900)**	**(2,220)**				
140	Grants								
4450	Exp - School Advantage Fund	0	4,000	5,000	1,000		1,000	80.0%	
4453	Exp - Grants	0	1,800	10,000	8,200		8,200	18.0%	
4475	Exp - RBL Poppy Appeal	0	0	200	200		200	0.0%	
	Grants :- Indirect Expenditure	**0**	**5,800**	**15,200**	**9,400**	**0**	**9,400**	**38.2%**	**0**
	Net Expenditure	**0**	**(5,800)**	**(15,200)**	**(9,400)**				

Continued over page

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
200	Parks								
1010	Income - Winnington Allotments	0	1,905	1,000	(905)			190.5%	
1014	Income - CW Pool (S106)	(15,507)	0	0	0			0.0%	
1015	Income - VW - VP - Whalley Rd	0	1,352	1,000	(352)			135.2%	
1024	Income - Queensgate Allotments	0	60	60	0			100.0%	
1028	Income - Members Budget	1,398	5,628	0	(5,628)			0.0%	
1031	Income - Austin Street	0	900	500	(400)			180.0%	
1040	Income - Rent Sub Station	0	15	15	0			100.0%	
1055	Income - Utility refunds	0	2,413	0	(2,413)			0.0%	
1066	Income - Defib	0	300	500	200			60.0%	
1069	Income - Insurance Claims	100	210	0	(210)			0.0%	
1135	Income - Tool & Plant	0	73	0	(73)			0.0%	
1141	Income - Rose Meadow Play Area	0	100,000	0	(100,000)			0.0%	
1150	Income - Sale of Materials/Equ	20	313	0	(313)			0.0%	
1202	Income - Vickersway Allotments	0	0	60	60			0.0%	
	Parks :- Income	**(13,989)**	**113,169**	**3,135**	**(110,034)**			**3609.9%**	**0**
4384	Exp - Vehicle Electric	32	32	0	(32)		(32)	0.0%	
4500	Exp - Tool and Plant	393	10,881	13,000	2,119	545	1,575	87.9%	
4501	Exp - Defib purchased/costs	300	1,695	1,000	(695)		(695)	169.5%	
4505	Exp - Vehicle Leasing	1,820	16,154	20,000	3,846		3,846	80.8%	
4510	Exp - Fuel	58	9,723	11,500	1,777		1,777	84.6%	
4515	Exp - Plants, Seeds, Fert	109	14,139	15,000	861	98	762	94.9%	
4520	Exp - Tree Maintenance	0	2,000	8,000	6,000	1,015	4,985	37.7%	
4523	Exp - Members budget	450	4,205	0	(4,205)	728	(4,933)	0.0%	
4525	Exp - Building Maint Projects	0	48,291	25,000	(23,291)	2,766	(26,057)	204.2%	30,410
4535	Exp - Play Equipment	52	6,299	3,000	(3,299)	2,382	(5,682)	289.4%	
4538	Exp - Memorials	1,015	7,214	8,000	786	35	751	90.6%	
4545	Exp - Skips & waste removal	980	7,165	10,000	2,835		2,835	71.7%	
4548	Exp - First Aid Equipment	0	4	0	(4)		(4)	0.0%	
4555	Exp - Protective Clothing	142	3,134	3,500	366		366	89.5%	
4560	Exp - Aviary Stock and Food	0	265	300	35		35	88.4%	
4570	Exp - Utilities	1,187	18,645	9,000	(9,645)		(9,645)	207.2%	
4575	Exp - Cleansing	19	3,457	4,000	543		543	86.4%	
4590	Exp - CCTV	0	2,625	4,000	1,375		1,375	65.6%	
4710	Exp - Contract Costs/Materials	0	150	0	(150)		(150)	0.0%	
	Parks :- Indirect Expenditure	**6,557**	**156,078**	**135,300**	**(20,778)**	**7,569**	**(28,348)**	**121.0%**	**30,410**
	Net Income over Expenditure	**(20,546)**	**(42,909)**	**(132,165)**	**(89,256)**				
6000	plus Transfer from EMR	0	30,410	0	(30,410)				
	Movement to/(from) Gen Reserve	**(20,546)**	**(12,499)**	**(132,165)**	**(119,666)**				

Continued over page

Linked to Cashbook 1 **Entered Month 9**
Pay by BACS/Online File

Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
AGRIGEM	**Agrigem Ltd**							
Sapphire Cleaner		31/12/2025	366814	1	130.79	0.00	130.79	0.00
						0.00	**130.79**	
AVLIES	**A.Vlies, Northwich Metals**							
Skips		31/12/2025	1204	1	552.00	0.00	552.00	0.00
						0.00	**552.00**	
BLUEARROW	**Blue Arrow Traffic Management Ltd**							
Odd Rode PC		19/12/2025	3333	1	510.00	0.00	510.00	0.00
						0.00	**510.00**	
CEF	**City Electrical Factors (N W Division)**							
Christmas		20/11/2025	NWT/333824	1	56.30	0.00	56.30	0.00
						0.00	**56.30**	
CHELFMOB	**Chelford Mobile Services**							
Oil Tank/Labour		31/12/2025	1247343	1	107.28	0.00	107.28	0.00
						0.00	**107.28**	
CHSFDR	**Cheshire Self Drive Ltd**							
AF21 RUC		27/12/2025	86466	1	493.99	0.00	493.99	0.00
MM70 MKP		27/12/2025	86467	1	493.99	0.00	493.99	0.00
						0.00	**987.98**	
CLEWLEY	**Clewley Sweepers**							
MB/Christmas		28/11/2025	33541	1	1,620.00	0.00	1,620.00	0.00
						0.00	**1,620.00**	
COLUM	**The Columbaria Company**							
NADEN		31/12/2025	INV0106316	1	808.80	0.00	808.80	0.00
						0.00	**808.80**	
DAC	**DAC Beachcroft Claims Ltd**							
Fees		08/12/2025	03-10529357	1	20.00	0.00	20.00	0.00
03-10537705/DAC Beachcroft Cla		31/12/2025	03-10537705	1	14.22	0.00	14.22	0.00
						0.00	**34.22**	

Continued over page

Linked to Cashbook 1 | **Entered Month 9**
Pay by BACS/Online File

Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
DCS	**DCS Payroll Agency**							
Payroll Admin		31/12/2025	115616	1	142.27	0.00	142.27	0.00
						0.00	**142.27**	
DEFIB SHOP	**Defib Shop**							
Defib Battery		25/11/2025	13/11/2025	1	360.00	0.00	360.00	0.00
						0.00	**360.00**	
DODGSON	**Dodgson & Bell Undertakers**							
Plaque		11/12/2025	SUN2146	1	25.00	0.00	25.00	0.00
						0.00	**25.00**	
GRANART	**Granart**							
ESCOTT		25/11/2025	INV-10131/25	1	123.60	0.00	123.60	0.00
FLOCKHART		17/12/2025	INV-10277/25	1	123.60	0.00	123.60	0.00
						0.00	**247.20**	
GTSECURITY	**G T Security Ltd**							
Christmas Security		04/12/2025	1171	1	1,528.80	0.00	1,528.80	0.00
						0.00	**1,528.80**	
HUWSGRAY	**Huws Gray Limited**							
Premier/Witton		18/11/2025	IM063443	1	157.00	0.00	157.00	0.00
Frodsham		12/12/2025	Z0545320	1	95.53	0.00	95.53	0.00
						0.00	**252.53**	
IDEALTURF	**Ideal Turf**							
Frodsham		16/12/2025	015	1	180.00	0.00	180.00	0.00
						0.00	**180.00**	
INTELLIGEN	**Intelligent Monitoring Systems Ltd**							
Monthly licence fee		01/12/2025	10982	1	223.50	0.00	223.50	0.00
						0.00	**223.50**	
JAROSALW	**Jaroslaw Wawryk Wooden Urns**							
Caskets		20/12/2025	CASKETS	1	130.00	0.00	130.00	0.00
						0.00	**130.00**	

Continued over page

Linked to Cashbook 1 **Entered Month 9**

Pay by BACS/Online File

Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
JDH	**J D H Business Services Ltd**							
First Interim Internal Audit		17/12/2025	5370	1	768.00	0.00	768.00	0.00
						0.00	**768.00**	
JEF	**JEF Barrier**							
Christmas		18/12/2025	INVOICE-071	1	438.00	0.00	438.00	0.00
Remembrance Sunday		18/12/2025	INVOICE-072	1	282.00	0.00	282.00	0.00
						0.00	**720.00**	
JHARDING	**John Harding & Son Ltd**							
Green Waste		01/12/2025	9922	1	624.04	0.00	624.04	0.00
Odd Rode PC		22/12/2025	9969	1	612.00	0.00	612.00	0.00
						0.00	**1,236.04**	
KOMPAN	**Kompan Lets Play**							
Swing chain bolt/nut		31/12/2025	266089	1	62.28	0.00	62.28	0.00
						0.00	**62.28**	
LANDSCAPE	**The Landscape Centre**							
Install and Delivery		04/12/2025	SI-16924	1	15,330.00	0.00	15,330.00	0.00
						0.00	**15,330.00**	
LITE	**Liting & IlluminationTechnology Exp Ltd**							
Weaverham PC		09/12/2025	671499	1	240.00	0.00	240.00	0.00
Christmas Lights		31/12/2025	770012	1	190.80	0.00	190.80	0.00
Christmas Lights		31/12/2025	770014	1	7,201.20	0.00	7,201.20	0.00
						0.00	**7,632.00**	
LOCKTEC	**Lock-Tec**							
Remote AX63		03/12/2025	30793	1	60.00	0.00	60.00	0.00
Cylinder Key/Cap		05/12/2025	30803	1	20.40	0.00	20.40	0.00
						0.00	**80.40**	
MACLIN	**Maclin Sourcing Solutions Limited**							
White De-Icing Salt		04/12/2025	25293	1	2,145.60	0.00	2,145.60	0.00
Barons Quay		18/12/2025	25265	1	382.80	0.00	382.80	0.00
						0.00	**2,528.40**	

Continued over page

Linked to Cashbook 1 **Entered Month 9**

Pay by BACS/Online File

Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
MAX DESIGN	**Max Design**							
Tree of Lights		13/11/2025	1714	1	50.40	0.00	50.40	0.00
						0.00	**50.40**	
NETWORLD S	**Net World Sports**							
Hartford PC		11/12/2025	PSI14235041	1	269.80	0.00	269.80	0.00
						0.00	**269.80**	
OFFESS	**Office Essentials**							
A4 Paper		12/12/2025	169280	1	22.79	0.00	22.79	0.00
						0.00	**22.79**	
PUGH	**Steve Pugh Grave Digger**							
Dane Valley		31/12/2025	2565	1	300.00	0.00	300.00	0.00
						0.00	**300.00**	
RADIO NORT	**Radio Northwich**							
Christmas		17/12/2025	2025114	1	432.00	0.00	432.00	0.00
						0.00	**432.00**	
REALCHRIST	**Real Christmas Trees Limited**							
1000030658/11532/Real Christma		04/12/2025	1000030658	1	2,358.00	0.00	2,358.00	0.00
						0.00	**2,358.00**	
RECODED	**Recoded Solutions**							
Gov.uk Domain name		27/12/2025	725541	1	60.00	0.00	60.00	0.00
						0.00	**60.00**	
RSS	**Rory Scott Services**							
Welding on Trailer		11/12/2025	SI-119	1	120.00	0.00	120.00	0.00
						0.00	**120.00**	
RUDHEATH P	**Rudheath Parish Council**							
Hodkinson		17/12/2025	300	1	925.00	0.00	925.00	0.00
ELLIS		31/12/2025	302	1	335.00	0.00	335.00	0.00
HORROCKS		31/12/2025	303	1	335.00	0.00	335.00	0.00
						0.00	**1,595.00**	

Continued over page

Linked to Cashbook 1 **Entered Month 9**

Pay by BACS/Online File

Supplier and Invoice Details		Invoice Date	Invoice No	Ledger	Amount Due	Discount	Amount Paid	Balance
SPARK	**Spark Medical Limited**							
Christmas Medical Cover		01/12/2025	01/12/2025	1	3,066.00	0.00	3,066.00	0.00
						0.00	**3,066.00**	
WARNHILL	**Warnhill Tool & Fasteners Ltd**							
PPE/Cleansing/T&P		31/12/2025	IN392958	1	194.20	0.00	194.20	0.00
						0.00	**194.20**	
					Proposed Payment Total	**0.00**	**44,721.98**	

Northwich Town Council

List of Purchase Ledger Payments

December 2025

Bacs payment (to be approved and not yet paid)	44,721.98	
Salary	49,123.44	(to be approved) (to pay 18/01/2026)
Total	**93,845.42**	

Direct Debits/Bacs/Cheques to approve in addition to above

EE (2 months)	567.65
Cheshire West and Chester (Witton)	636.00
Cheshire West and Chester (Dane Valley)	155.00
Cheshire West and Chester (Offices	349.00
HSBC Credit Card	2635.11
Grasslands	382.00
Taylors Attractions	2500.00
BT	33.54
Everflow	616.24
AJs Signs	43.00
Mayors Taxis	80.00
Volkswagen Finance (ID Buzz)	404.44
Volkswagen Finance (ID Buzz)	437.98
Wirehouse	357.00
Lily Communication	205.49
HSBC Bank charges	17.87
Towerleasing	128.40
Total	**9,548.72**
To Approve	**103,394.14**

Approved last month, paid out in this month's Bank Statement

Bacs payment (Purchase ledger)	70,781.63
Salary	51,711.10
Grand Total	**225,886.87**

Dated:

Chris Shaw ______________________________

Finance member _________________________

Chair of Finance _____________________________ 8th January 2026

Report to : Finance & General Purposes

Meeting Date : **19th January 2026**

Agenda Item : **6**

Prepared By : Cath Kirwan

Subject : **Bank payments to be checked by Finance**

Members to pick two suppliers from December 2025 payments

Evidence to be shown to Finance Committee at the meeting.

Report to : Finance Committee

Meeting Date : 19th January 2026

Agenda Item : 7

Prepared By : Chris Shaw

Subject : 2026/2027 Draft Precept

2026/2027 Draft Precept

Northwich Town Council Current Year

Annual Budget - By Centre (Actual YTD Month 10)

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
100	**Central Administration Wages**											
4000	Salaries	323,000	354,255	0	0	350,000	0	350,000	288,624	360,000	0	0
	Overhead Expenditure	323,000	354,255	0	0	350,000	0	350,000	288,624	360,000	0	0
	Movement to/(from) Gen Reserve	(323,000)	(354,255)			(350,000)		(350,000)	(288,624)	(360,000)		
105	**Parks Salaries**											
4000	Salaries	0	5,584	0	0	0	0	0	0	0	0	0
4020	Salaries - Allotments	500	1,253	0	0	700	0	700	1,441	1,800	0	0
4022	Salaries - Burnside way	250	464	0	0	350	0	350	380	500	0	0
4023	Salaries - Yarwood Close	300	418	0	0	400	0	400	366	500	0	0
4024	Salaries - Old Hall Road	2,000	2,522	0	0	2,300	0	2,300	2,141	2,700	0	0
4025	Salaries - Church Walk Playgnd	3,500	4,855	0	0	4,000	0	4,000	6,171	5,500	0	0
4029	Salaries - Defibs	0	465	0	0	1,000	0	1,000	1,310	1,800	0	0
4030	Salaries - James Street	900	1,155	0	0	1,200	0	1,200	1,131	1,300	0	0
4035	Salaries - Verdin Park	22,000	30,094	0	0	23,000	0	23,000	15,163	25,000	0	0
4036	Salaries - Rose Meadow	0	0	0	0	0	0	0	139	500	0	0
4040	Salaries - Vickersway Park	39,000	50,434	0	0	41,000	0	41,000	31,179	44,000	0	0
4045	Salaries - Whalley Road	3,300	3,825	0	0	3,500	0	3,500	4,139	5,000	0	0
4083	Salaries - Danefield Play area	2,000	3,816	0	0	2,400	0	2,400	3,482	3,000	0	0
4086	Salaries - Greenall Road	900	1,078	0	0	1,200	0	1,200	922	1,300	0	0
4092	Salaries - Victoria Street	750	1,105	0	0	1,200	0	1,200	1,583	1,500	0	0
4093	Salaries - Belmont Road	750	1,508	0	0	1,500	0	1,500	2,264	1,600	0	0
	Overhead Expenditure	76,150	108,577	0	0	83,750	0	83,750	71,812	96,000	0	0

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	Movement to/(from) Gen Reserve	(76,150)	(108,577)			(83,750)		(83,750)	(71,812)	(96,000)		
110	**Cemetery**											
1025	Income - Witton Cemetery	34,000	33,452	0	0	28,000	0	28,000	32,003	33,000	0	0
1027	Income - Dane Valley Cemetery	22,000	29,898	0	0	30,000	0	30,000	24,402	32,000	0	0
1030	Income - Memorials Application	8,000	4,346	0	0	6,000	0	6,000	7,794	5,000	0	0
1035	Income - Statutory Declaration	1,500	1,392	0	0	1,000	0	1,000	986	1,000	0	0
	Total Income	65,500	69,088	0	0	65,000	0	65,000	65,185	71,000	0	0
4080	Salaries - Danebridge Cemetery	3,500	4,108	0	0	4,000	0	4,000	3,998	4,500	0	0
4085	Salaries - Danevalley Cemetery	6,000	8,297	0	0	6,500	0	6,500	5,801	8,000	0	0
4095	Salaries - Witton Cemetery	58,000	58,022	0	0	60,000	0	60,000	45,129	60,000	0	0
4100	Salaries - St Helens Church	3,000	2,466	0	0	3,000	0	3,000	3,124	3,500	0	0
4537	Exp - Cem graves sold back	0	1,700	0	0	0	0	0	205	0	0	0
4539	Exp - Grave Digging	12,000	9,483	0	0	9,000	0	9,000	10,083	15,000	0	0
4580	Exp - Rates - Cemeteries	11,000	11,450	0	0	11,000	0	11,000	9,385	12,000	0	0
	Overhead Expenditure	93,500	95,526	0	0	93,500	0	93,500	77,726	103,000	0	0
	Movement to/(from) Gen Reserve	(28,000)	(26,439)			(28,500)		(28,500)	(12,541)	(32,000)		
115												
4000	Salaries	0	0	0	0	0	0	0	6,071	0	0	0
	Overhead Expenditure	0	0	0	0	0	0	0	6,071	0	0	0
	Movement to/(from) Gen Reserve	0	0			0		0	(6,071)	0		
130	**Office**											

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1001	Income - Vehicles	0	0	0	0	0	0	0	1,836	0	0	0
1003	Income - Green Commute Initiat	0	1,095	0	0	0	0	0	959	0	0	0
1034	Income - bank interest	3,000	6,090	0	0	4,000	0	4,000	8,319	6,000	0	0
1060	Income - Chapels	21,000	14,144	0	0	3,000	0	3,000	5,880	4,000	0	0
1176	Income - Precept	590,000	590,000	0	0	655,743	0	655,743	655,743	0	0	0
	Total Income	614,000	611,329	0	0	662,743	0	662,743	672,737	10,000	0	0
4200	Exp - Payroll Admin Costs	1,300	1,676	0	0	1,300	0	1,300	1,299	1,500	0	0
4205	Exp - Training	3,500	3,677	0	0	3,500	0	3,500	452	3,500	0	0
4215	Exp - Town Mayor's Allowance	1,540	1,925	0	0	1,540	0	1,540	427	1,540	0	0
4220	Exp - Mayor/Dep Mayor Travel	250	0	0	0	250	0	250	279	250	0	0
4225	Exp - Election Fund	0	0	0	0	3,000	0	3,000	12,524	10,000	0	0
4230	Exp - Civic Regalia	2,000	0	0	0	1,000	0	1,000	175	500	0	0
4255	Exp - Stationery	1,500	1,552	0	0	1,200	0	1,200	1,494	1,500	0	0
4260	Exp - Photocopier Rental	0	535	0	0	500	0	500	756	1,000	0	0
4265	Exp - Postage	200	62	0	0	100	0	100	278	300	0	0
4270	Exp - Telephone - Office	2,000	2,015	0	0	2,000	0	2,000	1,697	2,000	0	0
4275	Exp - Telephone - Mobiles	2,500	3,038	0	0	2,500	0	2,500	2,249	2,500	0	0
4285	Exp - Internet & Hosting	500	247	0	0	500	0	500	1,640	500	0	0
4295	Exp - Subscriptions and Audits	13,000	22,348	0	0	12,000	0	12,000	11,960	12,000	0	0
4300	Exp - Insurance	0	13,040	0	0	20,000	0	20,000	26,031	26,000	0	0
4305	Exp - Vickersway Allotments	0	20,700	0	0	0	0	0	0	0	0	0
4316	Exp - Occupational Health	800	233	0	0	600	0	600	680	1,000	0	0
4317	Exp - Insurance Claims	18,000	9,064	0	0	0	0	0	0	0	0	0

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4320	Exp - Bank Charges	1,500	1,345	0	0	1,500	0	1,500	1,477	1,800	0	0
4325	Exp - Advertising & Marketing	2,000	1,297	0	0	2,000	0	2,000	1,200	2,000	0	0
4330	Exp - IT Support	500	275	0	0	400	0	400	373	500	0	0
4331	Exp - Website Mangement	0	80	0	0	0	0	0	0	0	0	0
4335	Exp - Office Equipment	4,000	1,891	0	0	3,000	0	3,000	1,043	6,000	0	0
4337	Exp - Office Cleaning	2,000	1,902	0	0	3,000	0	3,000	0	0	0	0
4365	Exp - AGM	0	105	0	0	0	0	0	27	0	0	0
4595	Exp - Refreshments	0	722	0	0	500	0	500	670	600	0	0
4601	Exp - Green Commute Initiative	0	1,678	0	0	0	0	0	-192	0	0	0
	Overhead Expenditure	57,090	89,408	0	0	60,390	0	60,390	66,541	74,990	0	0
	Movement to/(from) Gen Reserve	556,910	521,921			602,353		602,353	606,196	(64,990)		
135	**Events**											
1003	Income - Green Commute Initiat	0	193	0	0	0	0	0	0	0	0	0
1004	Income - Easter Egg Hunt	0	0	0	0	0	0	0	250	0	0	0
1006	Income - Civic Sunday	0	25	0	0	0	0	0	0	0	0	0
1008	Income - Tree of Lights	0	100	0	0	100	0	100	100	0	0	0
1009	Income - Christmas Decorations	0	0	0	0	0	0	0	0	5,675	0	0
1013	Income - Music Events	15,000	17,839	0	0	14,000	0	14,000	15,092	500	0	0
1016	Income - Christms Extravaganza	0	7,061	0	0	500	0	500	2,666	500	0	0
1042	Income - Mayors Events	0	371	0	0	0	0	0	0	0	0	0
	Total Income	15,000	25,588	0	0	14,600	0	14,600	18,107	6,675	0	0
4033	Exp - D-Day Celebrations	0	228	0	0	0	0	0	0	0	0	0

Continued on next page

Annual Budget - By Centre (Actual YTD Month 10)

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4247	Exp - Christmas Lighting (NTC)	0	0	0	0	0	0	0	6,322	45,000	0	0
4250	Exp - Bridge Illumination	0	0	0	0	1,000	0	1,000	0	1,000	0	0
4345	Exp - Town Centre Enhancement	3,000	6,170	0	0	9,000	0	9,000	13,798	5,000	0	0
4350	Exp - Youth Initiative	1,500	0	0	0	0	0	0	214	0	0	0
4351	Exp - Christmas Extravaganza	40,000	41,728	0	0	65,000	0	65,000	52,865	30,000	0	0
4366	Exp - Easter Egg Hunt V/Way	500	42	0	0	100	0	100	357	400	0	0
4375	Exp - Remembrance Sunday	1,500	1,763	0	0	1,500	0	1,500	3,935	3,000	0	0
4390	Exp - Music Events	14,000	35,894	0	0	18,000	0	18,000	19,838	10,000	0	0
4391	Exp - Mayors Event	0	60	0	0	0	0	0	0	0	0	0
4394	Exp - Firework Event	4,000	4,000	0	0	5,000	0	5,000	0	7,000	0	0
4395	Exp - Tree of Lights	500	78	0	0	100	0	100	91	200	0	0
4475	Exp - RBL Poppy Appeal	0	200	0	0	200	0	200	275	200	0	0
4701	Exp - Beacon Lighting	0	9	0	0	0	0	0	8	0	0	0
4740	Exp - Firefest	0	257	0	0	300	0	300	0	0	0	0
	Overhead Expenditure	65,000	90,429	0	0	100,200	0	100,200	97,703	101,800	0	0
	135 Net Income over Expenditure	-50,000	-64,841	0	0	-85,600	0	-85,600	-79,595	-95,125	0	0
6000	plus Transfer from EMR	0	4,000	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(50,000)	(60,841)			(85,600)		(85,600)	(79,595)	(95,125)		

136 Salary Events/Town

		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4017	Salaries - Firework Event	0	0	0	0	300	0	300	137	1,500	0	0
4021	Salaries - Christmas Extrav	1,000	100	0	0	1,000	0	1,000	486	1,500	0	0
4026	Salaries - Remembrance Sunday	500	0	0	0	500	0	500	122	1,000	0	0
4027	Salaries - Beacon Lighting	0	398	0	0	0	0	0	159	0	0	0

Continued on next page

Northwich Town Council Current Year

Annual Budget - By Centre (Actual YTD Month 10)

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4036	Salaries - Rose Meadow	0	0	0	0	0	0	0	69	0	0	0
4041	Salaries - Tree of Lights	150	77	0	0	100	0	100	0	100	0	0
4089	Salaries - Town Cent Enhance	0	1,747	0	0	5,000	0	5,000	859	35,000	0	0
4091	Salaries - Members Budget	0	0	0	0	0	0	0	1,595	1,000	0	0
4371	Exp - Civic Sunday	0	200	0	0	0	0	0	0	0	0	0
4372	DNU	500	0	0	0	0	0	0	0	0	0	0
4373	Salaries - Music Events	0	716	0	0	0	0	0	1,287	0	0	0
4390	Exp - Music Events	1,000	0	0	0	0	0	0	0	0	0	0
4391	Exp - Mayors Event	0	240	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	3,150	3,478	0	0	6,900	0	6,900	4,714	40,100	0	0
	Movement to/(from) Gen Reserve	(3,150)	(3,478)			(6,900)		(6,900)	(4,714)	(40,100)		
140	**Grants**											
4450	Exp - School Advantage Fund	5,000	1,000	0	0	5,000	0	5,000	4,000	5,000	0	0
4453	Exp - Grants	10,000	7,540	0	0	10,000	0	10,000	1,800	10,000	0	0
4475	Exp - RBL Poppy Appeal	200	0	0	0	200	0	200	0	200	0	0
	Overhead Expenditure	15,200	8,540	0	0	15,200	0	15,200	5,800	15,200	0	0
6001	less Transfer to EMR	0	6,552	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(15,200)	(15,092)			(15,200)		(15,200)	(5,800)	(15,200)		
200	**Parks**											
1010	Income - Winnington Allotments	1,000	2,070	0	0	1,000	0	1,000	1,905	1,000	0	0
1014	Income - CW Pool (S106)	0	0	0	0	0	0	0	0	15,000	0	0
1015	Income - VW - VP - Whalley Rd	500	2,000	0	0	1,000	0	1,000	1,352	1,000	0	0

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
1024	Income - Queensgate Allotments	60	27,851	0	0	60	0	60	60	60	0	0
1028	Income - Members Budget	0	6,828	0	0	0	0	0	5,628	0	0	0
1031	Income - Austin Street	500	900	0	0	500	0	500	900	500	0	0
1039	Income - Match Fund/Memb Budg	0	0	0	0	0	0	0	0	10,000	0	0
1040	Income - Rent Sub Station	15	15	0	0	15	0	15	15	15	0	0
1055	Income - Utility refunds	0	0	0	0	0	0	0	2,413	0	0	0
1066	Income - Defib	500	728	0	0	500	0	500	300	0	0	0
1069	Income - Insurance Claims	0	8,940	0	0	0	0	0	210	0	0	0
1135	Income - Tool & Plant	0	786	0	0	0	0	0	73	0	0	0
1141	Income - Rose Meadow Play Area	0	0	0	0	0	0	0	100,000	0	0	0
1150	Income - Sale of Materials/Equ	0	0	0	0	0	0	0	313	0	0	0
1202	Income - Vickersway Allotments	60	20,600	0	0	60	20,600	60	0	0	0	0
	Total Income	2,635	70,717	0	0	3,135	20,600	3,135	113,169	27,575	0	0
4384	Exp - Vehicle Electric	0	0	0	0	0	0	0	32	0	0	0
4385	Exp - CWaC License Fees	0	0	0	0	0	0	0	0	6,000	0	0
4500	Exp - Tool and Plant	15,000	19,193	0	0	13,000	0	13,000	10,893	13,000	0	0
4501	Exp - Defib purchased/costs	1,000	3,128	0	0	1,000	0	1,000	1,695	1,500	0	0
4505	Exp - Vehicle Leasing	16,000	24,908	0	0	20,000	0	20,000	16,154	20,000	0	0
4510	Exp - Fuel	12,000	14,161	0	0	11,500	0	11,500	10,379	8,000	0	0
4511	Exp - Dementia (Northwich)	0	49	0	0	0	0	0	0	0	0	0
4515	Exp - Plants, Seeds, Fert	14,000	14,868	0	0	15,000	0	15,000	14,139	16,000	0	0
4520	Exp - Tree Maintenance	7,000	9,750	0	0	8,000	0	8,000	2,000	8,000	0	0
4523	Exp - Members budget	0	6,091	0	0	0	0	0	4,205	0	0	0
4525	Exp - Building Maint Projects	28,000	31,748	0	0	25,000	0	25,000	48,297	20,000	0	0

Continued on next page

		Last Year		Current Year						Next Year		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4535	Exp - Play Equipment	3,000	3,390	0	0	3,000	0	3,000	6,299	4,000	0	0
4538	Exp - Memorials	16,000	6,520	0	0	8,000	0	8,000	7,214	8,000	0	0
4545	Exp - Skips & waste removal	7,000	13,595	0	0	10,000	0	10,000	7,165	12,000	0	0
4548	Exp - First Aid Equipment	0	0	0	0	0	0	0	4	100	0	0
4555	Exp - Protective Clothing	4,000	3,689	0	0	3,500	0	3,500	3,134	3,500	0	0
4559	Exp - Queensgate Allotments	0	26,727	0	0	0	0	0	0	0	0	0
4560	Exp - Aviary Stock and Food	258	234	0	0	300	0	300	298	350	0	0
4570	Exp - Utilities	10,000	12,824	0	0	9,000	0	9,000	18,835	12,000	0	0
4575	Exp - Cleansing	4,000	4,474	0	0	4,000	0	4,000	3,457	4,000	0	0
4590	Exp - CCTV	5,000	2,711	0	0	4,000	0	4,000	2,625	4,000	0	0
4710	Exp - Contract Costs/Materials	0	0	0	0	0	0	0	336	0	0	0
4741	Exp - Winnington Allot (S106)	0	15,686	0	0	0	0	0	0	0	0	0
	Overhead Expenditure	142,258	213,748	0	0	135,300	0	135,300	157,162	140,450	0	0
	200 Net Income over Expenditure	-139,623	-143,031	0	0	-132,165	20,600	-132,165	-43,993	-112,875	0	0
6000	plus Transfer from EMR	0	9,850	0	0	0	0	0	30,410	0	0	0
6001	less Transfer to EMR	0	24,855	0	0	0	0	0	0	0	0	0
	Movement to/(from) Gen Reserve	(139,623)	(158,036)			(132,165)		(132,165)	(13,583)	(112,875)		

Report to :	Finance Committee
Meeting Date :	January 2026
Agenda Item :	7
Prepared By :	Chris Shaw
Subject :	Justification Statement

Background

This Justification statement outlines increases and savings for the 2026/27 financial year, we have looked a reducing cost where possible but still delivering the exceptional service expected from Northwich Town Council.

Central admin salaries expenditure – Increase due to expected pay increase, this budget covers office salaries, all staff pensions, holidays, and NI contributions.

Parks, allotments, and open spaces salaries expenditure – Increase due to expected pay increase, this budget covers staff cost for all aspects of maintain our parks, play areas, allotments and open spaces to a high standard including weekly and monthly inspections.

Cemetery Income – Cemetery income is made up of burials/cremations in Witton & Dane Valley Cemetery, Memorial Permit Applications and Statutory Declarations. This income can fluctuate each year so difficult to set a budget, so it is kept low.

Cemetery salaries expenditure – Increased due to expected pay increase, this budget covers staff costs for Witton Cemetery, Dane Valley Cemetery, Dane Bridge Cemetery and St Helens Churchyard which we maintain as it is a closed churchyard.

Grave Digging expenditure – We employ contract gravediggers to carry out all our full burial excavations, again this budget can fluctuate due to the number of burials we carry out. Cremations are carried out by our own staff.

Chapel Income – We currently rent one of our chapels to VIVO Care which generates a small income, improvements need to be made to the other chapel including new projector and sound, improved WIFI and heating to enable us to also rent this chapel out. This cost is included in the 2026/27 budget for approval.

Elections expenditure – In the last 12 months we have had three elections at a cost of £12,524 but had no budget, this was covered from General Reserves, going forward a budget will be added each year to cover elections, if not used this will be carried forward.

Photocopier expenditure – Our current photocopier is ten years old and is beginning to break down, parts are becoming inchingly difficult to find. We have looked at options to outright purchase again, but costs are high. Leasing was the cheapest option as we can spread the cost over the year and has also reduced our printing costs.

Insurance expenditure – Annual Insurance increased last year but we are now on a three-year fixed rate to enable us to budget going forward.

Events income & expenditure – All events are becoming extremely expensive to deliver, we have already seen this year the decision from the Rotary Club & Round Table not organise the Firefest next year due to increased costs and shortage of volunteers to run the event.

Our town centre businesses are reliant on our town centre-based events that bring in thousands of residents and visitors to the town centre. We work in partnership with Northwich BID, Rotary, Barons Quay, and CW&C Council to deliver these events, none of the organisations listed could deliver these events in isolation as the cost and staffing requirements would be too high. Each organisation listed leads on specific events with financial support from others.

With the introduction of Martyn’s Law later this year additional measures will need to be introduced to ensure our events a delivered safely and within the law, there is obviously an increase in costs for this.

Christmas Lighting expenditure – We now lease our Christmas lights which is over a five-year period, but we still carry out installation using our preferred contractor. This budget is to cover leasing cost, installation, removal and the NTC Xmas tree at Brunner Court.

Town Centre Enhancement expenditure – This budget is to enable us to carry out any enhancements in the town centre which includes, painting, graffiti removal, mechanical sweeping, repairs and spraying. This is in addition to what CW&C already provide.

Christmas Extravaganza expenditure – Northwich Town Council lead on this event and this budget is to cover medical, security, stage, activities, and fireworks. This budget has now been split with Christmas lighting expenditure.

Remembrance Sunday expenditure – Increase in budget due to increased costs for Traffic Management and Medical, we have also included mechanical sweeping to this budget line.

Music Event – We have held music events annual for several years and they have ranged from 1 day to 3-day events mostly held in Verdin Park. The music event is Verdin Park considering it is free is not that well attended and even though we run our own bar to reduce running costs the event loses money.

As above I propose that we hold the music event within the town centre and in partnership with Northwich BID and Barons Quay over a weekend in June. This way we will still be delivering the event but will also be supporting our local businesses just has other town centre events do.

Fireworks Event – With the news that Firefest will not take place this year I propose that we hold our own fireworks event in the town centre, this will be a free event working in partnership with Northwich BID and Barons Quay and include children’s activities and live bands.

The fireworks and music event will be discussed with partners in the coming weeks and details will be shared with members.

Event Salaries – increase in budget line due to increase in staff working on events.

Town Centre Enhancements salaries – This budget covers staff that will be carry out enhancements within the town centre above what CW&C Council deliver. Works will include cleansing, painting, graffiti removal, deep cleansing of hot spot areas, carpark cleansing, works will be spread over the week and will include weekends especially during busy periods. This is a new budget line and follows on from discussions with CW&C Council around Northwich Town Council taking on additional services within the town centre to ensure we have a clean, safe and attractive town centre for our residents and visitors.

Vehicle Leasing – We have now moved four of our fleet to electric vehicles which will see a saving on fuel costs as we will charge up the vehicles overnight on reduced tariff.

Fuel – This budget is reduced due to the purchase of electric vehicles, this budget also covers fuel costs for all grounds maintenance equipment.

Plants, seeds and fertilizer – increase in costs due to increase in plant costs and additional wild flower.areas.

Tree Maintenance – Increase due to requiring a tree survey to all areas and additional tree works.

Building Projects – Reduction in budget as large projects completed last financial year.

Play Equipment – this budget is used for any small play area equipment repairs, slight increase due to supplier costs increasing.

Tool & Plant – Reduction as new grounds maintenance machinery was purchased in 2025.

CW&C Licence Fees – This budget heading is to cover new licencing fees imposed by CW&C Council for Xmas lights and events.

Skips & Waste – Increase due to cost to dispose of waste, this budget line includes general waste from our parks and open spaces and green waste.

Utilities – increase due to increase from providers, we actively search for the most cost-effective tariffs when our renewal date is approaching.

Vickersway Park – All amenity fees will remain the same as last year.

Church Walk paddling Pool – Paddling pool to remain free of charge for all visitors.

Proposal

Parish Council precept calculator												
A	2026/27 Precept Request (£)	741,203		Band	A	B	C	D	E	F	G	H
B	2026/27 Taxbase	7,804.0		Ratio	6/9ths	7/9ths	8/9ths	9/9ths	11/9ths	13/9ths	15/9ths	18/9ths
C	2026/27 Band D charge	94.98		Charge (£)	63.32	73.87	84.43	94.98	116.09	137.19	158.30	189.96
D	2025/26 Band D charge	85.68		Change from 2025/26 (£)	6.20	7.23	8.27	9.30	11.37	13.43	15.50	18.60
E	% change in charge	10.9%										

This budget gives value for money for residents with an increase to a band D property from **£85.68** to **£94.98** which equates to an increase of **£9.30** per year (0.77 pence per month per band D household)

Committee to approve Band D charge of **£94.98** for 2026/27 and to recommend to Full Council precept CW&C Council **£741,203**

Decision of the committee is requested.

Chris Shaw – Chief Officer

Report to :	Finance Committee
Meeting Date :	19th January 2026
Agenda Item :	8
Prepared By :	Chris Shaw
Subject :	Amenity Fees 2026-27

Background

Each year we review our amenity fees for our parks, allotments, buildings and football pitch. The review is to ensure that we are offering value for money to residents but also generating enough income to cover the cost of the amenity and any improvements required.

Tables below show existing fees (25-26) and recommendations for (26-27)

Vickersway Park

Amenity	Class	Fee 25-26	Fee 26-27
Tennis	Adults	£2.50 per person per hour	£2.50 per person per hour
Tennis	Children	£1.00 per person per hour	£1.00 per person per hour
Putting	Adults	£2.50 per person per hour	£2.50 per person per hour
Putting	Children	£1.00 per person per hour	£1.00 per person per hour
Crazy Golf	Adults	£2.50 per person per hour	£2.50 per person per hour
Crazy Golf	Children	£1.00 per person per hour	£1.00 per person per hour
Table Tennis	Adults	£2.50 per person per hour	£2.50 per person per hour
Table Tennis	Children	£1.00 per person per hour	£1.00 per person per hour
Bowls	All Classes	£2.50 per person per hour	£2.50 per person per hour
Family Ticket	(Based on 2 adults and 2 children)	£25	£25

Family Ticket - Based on 2 adults and 2 children) for unlimited use on all activities for one day

Deposits

A deposit of £10.00 is to be paid for the loan of tennis racquets bowls and jacks. (These deposits are returned when the equipment is handed back to the attendant in a satisfactory condition).

Recommendation – All amenity fees to remain the same for 26-27

Whalley Road Football Field

Hire of Pitch	25-26	26-27
Per match	£20	£20
Per Season	£260	£260
Pitch Marking NTC	£105 per pitch per visit	£150 per pitch per visit

It is the responsibility of the team to mark out the pitch prior to games played.
NTC will mark out the pitch if required by teams but this will be advanced payment prior to the game being played

Recommendation – Cost to hire pitch to remain the same but pitch marking to increase due to increased costs to NTC.

Verdin Park

Verdin Park Hire	25-26	26-27
Hire charge per day	£200	£200
Returnable deposit	£1000	£1000
Verdin Park Banner	24-25	25-26
Per Day	£30	£30
To erect & remove banner	£50	£50

Recommendation – No increase in fees for 26-27

Allotments

Site	25-26	26-27
Winnington - NTC	£60 – per year	£60 – per year
Austin Street - NTC	£60 – per year	£60 – per year
Vickersway - Association	£60 – per year	£60 – per year
Queensgate - Association	£60 – per year	£60 – per year

Recommendation – No increase in fees for 26-27

Cemetery Chapel

Hire Charge	25-26	26-27
Per day	£120	£120
Per half a day	£60	£60
Hourly rate for the first two hours (between 9-5)	£30	£30
Hourly rate after first two hours (between 9-5)	£15	£15
Hour rate outside office hours for staff costs (this is in addition to hourly rate)(no change)	£ 25	£26
Tea/Coffee/Biscuits (per head)	£2	£2

Recommendation – No increase in fees for 26-27

Decision of the Committee is requested

Committee to approve the above charges for 26-27 fees will become active from 1st April 2026

Chris Shaw

Chief Officer

Report to :	Finance Committee
Meeting Date :	19th January 2026
Agenda Item :	9
Prepared By :	Chris Shaw
Subject :	Witton & Dane Valley Cemetery Fees 2026-27

Background

Each year we review our cemetery charges for Witton & Dane Valley.
Our burial fees are used to cover all aspects burials and cremations within our cemeteries.

Services we provide are as follows

- Initial contact with family/funeral directors/stone masons
- Compleation of all legal documentation and recording of all information within our registers
- Instructions to gravediggers/stone masons
- Attendence at all funerals
- Grave ownership transfers if required.

The fees also help fund future improvements within our cemeteries including new paths and concrete plinths.

Our cemeteries are maintained to the highest standard and we continue to receive compliments on the standard of our sites and profesionalsm of our staff which was rewarded with us winning the Cemetery of the Year in 2025 from the ICCM.

We also compare our fees and services to other Town/Parish Councils to ensure we are offering the best possible berevement services to our residents which are listed below.

	NTC			Cemetery 1		Cemetery 2		Cemetery 3	
Item	**25/26**	**26/27**	**Increase**	**25/26**	**Difference**	**25/26**	**Difference**	**25/26**	**Difference**
Exclusive Rights of Burial and Interments (Grave Plot)									
Exclusive Right of Burial full grave plot (Resident)	£662.00	£700.00	£38.00	£1,225.00	£525.00	£430.00	-£270.00	£515.00	-£185.00
Exclusive Right of Burial full grave plot (Non-Resident)	£1,324.00	£1,400.00	£76.00	£1,225.00	-£175.00	£840.00	-£560.00	£1,230.00	-£170.00
Interment Fee (17 years & over)	£609.00	£640.00	£31.00	£925.00	£285.00	£165.00	-£475.00	£670.00	£30.00
Interment Fee (Non Resident)	£609.00	£640.00	£31.00			£630.00	-£10.00	£1,130.00	£490.00
Interment Fee (Aged 16 years & under)	£0.00	£0.00	£0.00	£0.00	£0.00				
Shallow grave chamber	£700.00	£735.00	£35.00		-£735.00			POA	
Exclusive Rights of Burial and Interments (Cremation Plot)									
Exclusive Right of Burial cremated remains (Resident)	£255.00	£270.00	£15.00	£285.00	£15.00	£430.00	£160.00	£260.00	-£10.00
Exclusive Right of Burial cremated remains (Non-Resident)	£510.00	£535.00	£25.00	£285.00	-£250.00	£840.00	£305.00	£250.00	-£285.00
Interment of Cremated Remains	£229.00	£240.00	£11.00	£220.00	-£20.00	£115.00	-£125.00	£335.00	£95.00
Interment of Cremated Remains (Non Resident)	£229.00	£240.00	£11.00			£300.00	£60.00	£570.00	£330.00
Scattering of Ashes	£229.00	£240.00	£11.00					£240.00	£0.00
Vaults									
Granart Vault (above ground vault) inc 1st interment & inscription (Resident)	£1,140.00	£1,200.00	£60.00					£925.00	-£275.00
Granart above ground Vault inc 1st interment & inscription (Non-Resident)	£2,280.00	£2,400.00	£120.00					£1,540.00	-£860.00
Granart above ground vault 2nd interment & inscription	£485.00	£510.00	£25.00						
Sanctum 2000 vault second interment & Inscription 1st 80 letters	£485.00	£510.00	£25.00					£490.00	-£20.00
Sanctum 2000 vault second interment & Inscription 1st 80 letters (Non Res)								£770.00	£770.00
Sanctum 2 vault Second interment & Inscription	£204.00	£215.00	£11.00						
Sanctum 2000 Additional Letters	POA								
Sanctum 2000/Granart Individual design or photo	POA								
Caskets for cremated remains	£90.00	£95.00	£5.00						

Engraved brass plaque wooden caskets	£30.00	£32.00	£2.00						
Additional Inscriptions, Monuments, Gravestones									
Right to Erect a Headstone (Not exceeding 3.0' in height)	£130.00	£140.00	£10.00	£120.00	-£20.00	£135.00	-£5.00	£125.00	-£15.00
Kerbstones & Border stones not exceeding 6'.6" x3'0" x 3'.0"	£130.00	£140.00	£10.00						
Any other monument, not exceeding 6'.6" x 3.0' (including slipper)	£130.00	£140.00	£10.00	£120.00	-£20.00				
Additional Inscriptions in existing head stones and pots	£65.00	£70.00	£5.00	£60.00	-£10.00	£45.00	-£25.00	£65.00	-£5.00
Any other work carried out (cleaning, renovation etc)	£65.00	£70.00	£5.00	£60.00	-£10.00			£30.00	-£40.00
Witton Cemetery Chapel									
Use of Chapel for services	£205.00	£215.00	£10.00	£200.00	-£15.00				
Use of the Chapel for Wake (buffet, drinks, staff, etc.)	POA								
Other Services									
Searching Register (per grave)	£46.00	£50.00	£4.00	£40.00	-£10.00				
Transfer of Ownership/Statutory Declaration	£46.00	£50.00	£4.00	£50.00	£0.00	£27.50	-£22.50	£70.00	£20.00
Weekend funerals	£150.00	£160.00	£10.00						
Grave Planting & Grave Care									
Grave Planting (twice yearly)	£90.00	£95.00	£5.00						
Grave Planting with Grave care	£190.00	£200.00	£10.00						
Top Soiling / Turfing (single grave)	£40.00	£45.00	£5.00						
Granite Benches									
Benches available to purchase within Witton and Dane Valley Cemetery	POA			£1,000.00	£1,000.00		£0.00		
Engraved plaques on teddy bench within Witton Cemetery	£197.00	£210.00	£13.00						
Engraved plaques on memorial bench within Witton Cemetery	£197.00	£210.00	£13.00						

Exclusive Rights of Burial and Interments (Grave Plot)	25/26	26/27
Exclusive Right of Burial full grave plot (Resident)	£662	£700
Exclusive Right of Burial full grave plot (Non-Resident)	£1324	£1400
Interment Fee (17 years & over)	£609	£640
Interment Fee (Aged 16 years & under)	No charge	No Charge
Shallow grave chamber	£700	£735
Exclusive Rights of Burial and Interments (Cremation Plot)		
Exclusive Right of Burial cremated remains (Resident)	£255	£270
Exclusive Right of Burial cremated remains (Non-Resident)	£510	£540
Interment of Cremated Remains	£229	£240
Scattering of Ashes	£229	£240
Vaults		
Granart Vault (above ground vault) inc 1st interment & inscription (Resident)	£1140	£1200
Granart above ground Vault inc 1st interment & inscription (Non-Resident)	£2280	£2400
Granart above ground vault 2nd interment & inscription	£485	£510
Sanctum 2000 vault second interment & Inscription 1st 80 letters	£485	£510
Sanctum 2 vault Second interment & Inscription	£204	£215
Sanctum 2000 Additional Letters	POA	POA
Sanctum 2000/Granart Individual design or photo	POA	POA
Caskets for cremated remains	£90	£95
Engraved brass plaque wooden caskets	£30	£32
Additional Inscriptions, Monuments, Gravestones		
Right to Erect a Headstone (Not exceeding 3.0' in height)	£130	£140
Kerbstones & Border stones not exceeding 6'.6" x3'0" x 3'.0"	£130	£140
Any other monument, not exceeding 6'.6" x 3.0' (including slipper)	£130	£140
Additional Inscriptions in existing head stones and pots	£65	£70
Any other work carried out (cleaning, renovation etc)	£65	£70
Witton Cemetery Chapel		
Use of Chapel for services	£205	£215
Use of the Chapel for Wake (buffet, drinks, staff, etc.)	POA	POA
Other Services		
Searching Register (per grave)	£46	£50
Transfer of Ownership/Statutory Declaration	£46	£50
Weekend funerals	£150	£160
Grave Planting & Grave Care		

Grave Planting (twice yearly)	£90	£95
Grave Planting with Grave care	£190	£200
Top Soiling / Turfing (single grave)	£40	£45
Granite Benches		
Benches available to purchase within Witton and Dane Valley Cemetery	POA	POA
Engraved plaques on teddy bench within Witton Cemetery	£197	£210
Engraved plaques on memorial bench within Witton Cemetery	£197	£210

Recommendation – Fees to be increased for 2026-27.

Decision of the Committee is requested

Committee to approve the above charges for 26-27.

New fees will be introduced from 1st April 2026

Chris Shaw

Chief Officer

Report to :	**Finance & General Purposes**
Meeting Date :	**19th January 2026**
Agenda Item :	**10**
Prepared By :	Cath Kirwan
Subject :	**Internal Audit Report**

To approve JDH Business Services Ltd (internal Auditors) first interim report for Northwich Town Council for 2025/2026 issues, recommendations and follow ups.

Decision of the Council is requested

Northwich Town Council

Internal Audit 2025/26

First Interim Report

JDH BUSINESS SERVICES LTD

Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales

INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL

The internal audit was carried out by undertaking the following tests in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

The interim internal audits provide evidence to support the annual internal audit conclusion in the AGAR Annual Return for local councils.

Conclusion
On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, except for the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
2025/26 First interim internal audit			
1	Information received indicates that a councillor interest was not declared for an item in the November 2025 meeting, although the interest has been declared when the item has subsequently been included in the agenda.	*Councillors should ensure that all interests are declared for relevant items within council meetings.*	All members will be reminded to declare any interest in relation to the meetings as stated on their Declaration of Interests.
2	There was no quotation/tender evidence provided for the following expenditure: • 30/09/2025 GRNDWORK Purchase Ledger G6458/11210/Witton Cemetery Pa £24,410.00	*Contracts should be procured in accordance with the Financial Regulations.*	23/12/2025: The Tender document has now been uploaded to the portal. Groundworks application and the original tender which is on the website: Witton Cemetery Paths - Tender - Northwich Town Council

	ISSUE	RECOMMENDATION	FOLLOW UP
3	The following payment was a reimbursement for a purchase of £2,935.49 net of VAT: • 09/07/2025 BACS CS Reimbursement/Alcohol £2,935.49 This was paid for with a personal debit/credit card which is prohibited by the Financial Regulations. The VAT and net total for the transaction were also recorded incorrectly in the ledger as the correct amounts are as follows: Net value = £2940.74, VAT = £581.85	*The council must comply with the reimbursement requirements in the Financial Regulations.*	RFO to ensure that all VAT is correctly inputted as £31.50 of this transaction should have been entered as zero rated. A personnel credit card was used due to NTC credit cards not having a high enough limit to cover the purchase. Additional members of staff have been issued with company credit cards, reducing the need for staff expense reimbursements.
4	For the following income transaction, no receipt/invoice evidence was provided: • 31/10/2025 Sales Ledger Sales Daybook Summary 2190 £2,530.00	*Sequential invoices must be issued and retained for all sales income.* *The council should review this transaction in the ledger and ensure it is supported by appropriate sales documentation.*	23/12/2025 – Invoices 8893 and 8894 have been uploaded on the portal.

	ISSUE	RECOMMENDATION	FOLLOW UP
5	Review of the income categories indicated that VAT had been charged for chapel hire.	*The council should review whether the correct VAT classification has been applied to the chapel hire income as hire income is unusually VAT exempt unless an 'option to tax' has been applied.*	VAT should not have been charged – a credit note has been issued to correct this.
2024/25 Year end internal audit			
1	It is not clear from the information published on the council website whether it complied with Regulation 15 of the Accounts and Audit Regulations 2015 to make proper provision for the exercise of public rights for the 2022/23 accounts. The notice published on the website explicitly states from external audit that it is **not to be published on the council website**, the document contains no announcement date and the section for signature by the Chief Officer is not signed.	*The council must use the correct public notice form to clearly demonstrate compliance with the requirements of the Accounts and Audit Regulations 2015 with respect to the notice for the exercise of public rights.*	**To be followed up at 2025/26 year end internal audit**
2	The VAT control account balance of £55431 in the year end balance sheet did not agree with the final quarter VAT return amount of £58424. The difference was due to a	*The council must ensure year end processes are aligned correctly so that a complete and accurate year end VAT return is submitted that agrees to the VAT control account in the Balance Sheet.*	**To be followed up at 2025/26 year end internal audit**

	ISSUE	RECOMMENDATION	FOLLOW UP
	batch of sales invoices processed after the VAT return had been closed off and submitted, therefore, the additional output VAT due will have to be reflected in the first quarter return of 2025/26.		
3	A total of £148496 general reserves is disclosed in the balance sheet which is 22.6% of the 2025/26 precept of £655743. Sector guidance is that councils should aim for a general reserve level of between 25% and 100% of the precept or net operating expenditure.	*The council should review the level of general reserves during the budget setting process with reference to sector guidance.*	**To be followed up at 2025/26 year end internal audit**
4	The 'Other Creditors' figure of £2672 comprises s137 grants approved but not paid at the year end. Therefore, these creditors did not relate to goods and services received by the council in 2024/25 as they were approved grants that were due to be paid. These grants should have been included in earmarked reserves at the year end rather than creditors	*Year end procedures should be improved to ensure grants approved are included in earmarked year end reserves rather than creditors*	**To be followed up at 2025/26 year end internal audit**

	ISSUE	RECOMMENDATION	FOLLOW UP
5	Fixed Assets register Review: A note to the register states that all disposals are highlighted in red. However, the formula used to total the excel spreadsheet captures all assets in the listing, including disposals.	*The council should check the asset register to ensure that the spreadsheet formula used correctly removes any disposals in the register.*	**To be followed up at 2025/26 year end internal audit**
6	Recurring Issue: We could not identify the following information published on the council website as prescribed in the Transparency Code: *PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:* - *reference number* - *title of agreement* - *LA department responsible*	*The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.*	**To be followed up at 2025/26 year end internal audit**

	ISSUE	RECOMMENDATION	FOLLOW UP
	- *description of the goods and/or services being provided* - *supplier name and details* - *sum to be paid over the length of the contract or the estimated annual spending or budget for the contract* - *Value Added Tax that cannot be recovered* - *start, end and review dates* - *whether or not the contract was the result of an invitation to quote or a published invitation to tender, and* - *whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number*		
2024/25 Second interim internal audit			
1	There is a 50p error in the accounting for the following payment as the total net figure on the receipt is £60.59 with the remainder VAT:	*The processing of transactions from receipts that include a number of categories of VAT should ensure that VAT is correctly accounted for.*	**Noted**

	ISSUE	RECOMMENDATION	FOLLOW UP
	• 09/01/2025 BACS Cashbook Moor Caernarfon net of VAT = £60.09		
2024/25 First interim internal audit			
1	The Accounts and Audit Regulations require the council to conduct a financial year review of the effectiveness of the system of internal control. Although there are internal controls in place as evidenced by the Financial Regulations and member checks, the council has not conducted an annual review of the effectiveness of internal controls and documented this in the minutes.	*The council should conduct an annual review of the effectiveness of the system of internal controls and document this review in the minutes.*	**Recommendation Outstanding**
2	We could not identify any contingency arrangements to maintain complete and accurate up to date accounting records in the event of key staff absence for a significant period.	*The council need to review its contingency arrangements for maintaining complete and accurate financial systems and controls in the absence of key staff.*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
3	There is currently no formal medium term corporate plan showing the medium term priorities, objectives and strategic direction of the council.	*The council should consider formalising its priorities and objectives into a medium term corporate plan.*	**Recommendation Outstanding**
4	Review of the following receipt indicates there was potentially an internment fee overcharge of £50 compared to the cemetery fees list: • 30/04/24 Invoice No. 7616 £630 was charged for an internment, however, the price list states internment fees are £580 for 17 years and older. We are informed that the error occurred because the incorrect price has been input into the Rialtas accounting system and that reliance is placed on officers to correct for the incorrect price when issuing invoices. However, on this occasion, no amendment to the incorrect Rialtas price for internments was made.	*The Rialtas accounting system must be updated with current pricing lists.*	**Officers have noted that a credit note was issued for this item.**

	ISSUE	RECOMMENDATION	FOLLOW UP
5	There is an issue with the wording of the Financial Regulations when referring to the thresholds for estimates: *"When it is to enter into a contract of less than £25,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Chief Officer shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is* ***above*** *£10,000 the Chief Officer shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply."* The section should state 'below' instead of 'above' £10000 for three estimates as the way the thresholds normally work is that three quotations would then be required for contracts between £10000 and £25000.	*The council should review the wording of the Financial Regulations with regard to securing quotations and estimates*	**Recommendation Outstanding - Officers have referred us to February minutes 2025, however, the same FRs were put to council with no amendment made to the procurement section noted.**
6	Recurring Issue: The budgetary control reports presented to committee do not identify those variances in excess of the threshold in the Financial	*The budgetary control information provided to council should comply with Financial Regulation requirements by highlighting those variances in the report which are in excess of the threshold set in the Financial*	**To be followed up at 2025/26 year end internal audit**

<table>
<tr><th></th><th>ISSUE</th><th>RECOMMENDATION</th><th>FOLLOW UP</th></tr>
<tr><td></td><td>Regulations requiring written explanation.

Financial Regulations state the following:

4.8. The Clerk shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of 15% of the budget.

We are informed that the Chief Officer reviews all budget headings in detail with the Finance Committee at each monthly meeting.</td><td>regulations where a written explanation is needed.</td><td></td></tr>
<tr><td colspan="4">2023/24 Year end internal audit</td></tr>
<tr><td colspan="4">No further issues arising – a robust set of year end records have been maintained with a comprehensive audit trail to supporting information.</td></tr>
<tr><td colspan="4"></td></tr>
</table>

	ISSUE	RECOMMENDATION	FOLLOW UP
2023/24 Second interim internal audit			
1	**Recurring Issue** VAT of 20% was applied to the hire of chapel for £1,300 in February 2024 (Invoice 7422). Room/hall hire is normally exempt from VAT unless the council had previously opted to tax this supply, which it has not. Therefore, it is not clear why VAT has been charged on this item.	***Recurring Recommendation*** *The correct VAT treatment should be applied to all chargeable services.* *It would be beneficial if external VAT support is secured to review all chargeable services to determine the VAT correct status.*	**2024/25 follow up - VAT training has been received by officers and advice on VAT from the NALC VAT advisor. However, the complexity of VAT treatment to different income categories, for instance burial fees, continues to be an issue.**
2023/24 First interim internal audit			
1	A substantial skatepark contract was undertaken during the year which was above the threshold for applying the formal tender process as prescribed in the Financial Regulations (FRs) and Standing Orders. However, the market testing exercise comprised securing three priced quotations of the supply based on a comprehensive specification rather than an	*The council must comply with the procurement requirements of the Financial Regulations, and where exemption(s) are applied, record the council decision in the minutes and reference to the Financial Regulations.* *Appropriately authorised Purchase Orders must be issued for all significant contracts*	**No further procurement or Purchase Order issues identified in 2024/25 first interim internal audit.**

	ISSUE	RECOMMENDATION	FOLLOW UP
	advertised tender due to the specialist nature of the contract. Potential providers were invited to provide their designs and costings with public consultation determining the design that was selected. Minutes do not record the decision to dispense with the standard tender requirements of the FRs/SOs and instead follow the process described above. No appropriately authorised Purchase Order was issued for the commencement of this contract.		
2	The council may charge VAT on certain categories of sports fees. In 2023 HMRC published a paper ‘Changes to VAT treatment of local authority leisure services’ noting that Local Authorities were currently treated as undertaking a business activity if they provide leisure services to members of the public. This treatment was challenged and the matter was considered by the courts. who found that local authorities’ leisure services are provided under a	*The council need to review the HMRC guidance on the VAT treatment of leisure services and secure guidance from a VAT expert as to what impact the changes will have on the council and what claims (if any) are required to be submitted to HMRC for the current and earlier years.*	**VAT training has been received by officers and advice on VAT from the NALC VAT advisor**

	ISSUE	RECOMMENDATION	FOLLOW UP
	statutory framework and can be treated as non-business for VAT purposes.		
3	Sample testing of income identified the following issued regarding VAT: • Sample item from 01/12/2023 No 1 Sales Ledger Sales Daybook Summary 1726 of £3,014.7 identified VAT of £62.40 had been charged on a casket for a vault burial of ashes. However, VAT is not usually applied to caskets. • Sample item from 01/12/2023 No 1 Sales Ledger Sales Daybook Summary 1722 £1,320.00. We identified that VAT had been charged on the room hire. We have previously reported to the council that VAT should not be charged on room hire.	*Recurring Issue:* *The correct VAT treatment should be applied to all chargeable services.* *The council urgently need to ensure finance staff are trained in VAT and that, as previously recommended, external support with reviewing VAT categories such as Vickersway is secured. It would clearly be beneficial if this external support reviewed all chargeable service detailed categories and determined the VAT status.*	**No further VAT issues identified in 2024/25 first interim internal audit. VAT training has been received by officers and advice on VAT from the NALC VAT advisor**

	ISSUE	**RECOMMENDATION**	**FOLLOW UP**
4	There is no formal budget timetable in place evidencing the key milestones leading to the agreement of the precept request for the year and approval of the annual budget.	*A comprehensive formal budget timetable should be established annually covering the main elements of the Council's budget setting process together with key dates and responsibilities.*	**Recommendation Outstanding**
5	The tender threshold is stated as £50000 in the council Standing Orders, and £25,000 in the Financial Regulations.	*The tender threshold in the Standing Orders and Financial Regulations. Should be consistent.*	**Recommendation Outstanding**
6	We could not identify the following information published on the council website as prescribed in the Transparency Code: *PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:* - *reference number* - *title of agreement* - *LA department responsible* - *description of the goods and/or services being provided* - *supplier name and details*	*The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
	- *sum to be paid over the length of the contract or the estimated annual spending or budget for the contract* - *Value Added Tax that cannot be recovered* - *start, end and review dates* - *whether or not the contract was the result of an invitation to quote or a published invitation to tender, and* - *whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number*		
7	The budgetary control reports presented to committee do not identify those variances in excess of the threshold in the Financial Regulations requiring written explanation. Financial Regulations state the following: *4.8. The Clerk shall regularly provide the council with a statement of receipts and payments to date under each head of the*	*The budgetary control information provided to council should comply with Financial Regulation requirements by highlighting those variances in the report which are in excess of the threshold set in the Financial regulations where a written explanation is needed.*	**2024/25 follow up – see 2024/25 first interim report - we are informed that the Chief Officer reviews all budget headings in detail with the Finance Committee at each monthly meeting**

	ISSUE	RECOMMENDATION	FOLLOW UP
	budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of 15% of the budget.		
8	The BACS Cashbook payment allocation on 18/11/2023 for Witton Cemetery wages of £5,324.67 did not agree to the payroll allocation spreadsheet total of £5323.17.	*The difference between the cashbook Rialtas allocation and the payroll spreadsheet should be reviewed and any error(s) in allocation of payroll rectified within the Rialtas system.*	**This item has been resolved as the correct payroll allocation spreadsheet has now been provided.**
Recommendations outstanding from prior years			
2022/23			
	Recurring Recommendation The risk assessment does not address the risks of supplier fraud. The supplier fraud risks can be managed via appropriately robust policies and procedures. Examples	*The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
	of prevention actions include: - training for staff to alert them to the potential risks of providing sensitive company information, by phone or other means, especially contract and account information. - establish a rigorous change of supplier details procedure - where a supplier has purported to have changed their bank details always call the supplier to check the veracity of a request, using details in your system, rather than those on any associated letter or email. A person should be authorised to approve a supplier bank account change after having reviewed the process undertaken to verify the supplier details change - periodic review of supplier accounts should also be undertaken to remove any dormant accounts. This reduces the likelihood of any old supplier information being used to secure fraudulent payments. - checking address and financial health details with Companies		

	ISSUE	RECOMMENDATION	FOLLOW UP
	House - checking samples of online payments to supplier invoices to ensure the payment has been made to the supplier bank account		
	There is no established Investment Strategy and Treasury Management strategy in accordance with the LGA 2003.	*The council should establish an Investment Strategy and Treasury Management Strategy with reference to the requirements of the Local Government Act 2003.*	**Recommendation Outstanding**
	Annual pay rises are notified to the payroll agent via an email from officers.	*The Chair should either email the annual officer pay rise information to the payroll agent, or a scanned letter from the Chair should be sent to the agent confirming the annual officer pay rises.*	**Recommendation Outstanding**
	Review of Policies: - The current procedures for gifts and hospitality requirements at the council are those included in the adopted Code of Conduct which covers members only. - There is no current expenses policy in place covering officers and members	*The council gifts and hospitality policies should cover officers as well as members.* *The council should consider adopting an expenses policy that coves both officers and members.*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
4	There is no income collection/debt write off policy to ensure there is an agreed consistent approach to income collection and the procedures to follow with older debts including write offs. Aged debtor reports are not reported to the Finance, Policy and Governance Committee to provide management information about the age profile of debtor balances.	*The council should consider establishing an income collection/debt write off policy to ensure a consistent approach to debtors.* *Management information provided to council could be improved by providing the Rialtas aged debtor report at least annually to the Finance Committee so they can review income risks in terms of whether the levels of older debtors is significant.*	**Recommendation Outstanding**
5	Feedback to our interim internal audit questionnaire item regarding Public Contract Regulations indicate no officers had received training in the requirements.	*The council need to ensure staff involved in procurement are aware of the requirements of the Public Contracts Regulations 2015 regarding publishing information about contract opportunities and awards, over certain value thresholds, on the Contracts Finder website. In addition, officers need to be aware that the Public Contracts (Amendment) Regulations 2022 came into force on 21 Dec 2022 (refer to Action Note PPN 01/23 Procurement Policy Note – update to legal and policy requirements to publish procurement information on Contracts Finder).*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
	The monthly straight line maintenance charge for one of the contracts tested did not agree to the signed service SLA. In addition, the SLA did not stipulate that watering changes were in addition to the straight line SLA, however, watering had been charged as an addition in one invoice tested.	*Recurring Recommendation* *The council should investigate the incorrect pricing we identified and ensure processes are improved to prevent this recurring. The next invoice to the customer (identified in our sample with the incorrect price charged) should reflect the correction of the pricing error.* *The council must ensure that SLA terms and conditions are clear as to what is included in the monthly straight line charge, and what items will be charged as additional services.* *As this is a recurring issue a sample check of contract SLAs with invoices should be added to the regular councillor checks carried out.*	**2023/24 follow up** Management and checks of the contract SLAs and pricing spreadsheet is now carried out by the Public Realm Officer/RFO. All baseline and additional works are included on the contracts spreadsheet with the following: • Quote no • Date issued • Work accepted /not accepted • PO Issue date • Work completed date • Invoice date • Money received Recommendation Outstanding – no sample checks of income undertaken by councillors to date.
2021/22 and earlier outstanding recommendations			
	The risk assessment does not address the risks of supplier (procurement) fraud.	*The risk assessment should be updated to include supplier (procurement) fraud including the adequacy of supplier onboarding controls.*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
	The council is party to a number of contracts with varying lengths and conditions.	*The council should establish a contracts register which should be regularly reviewed to identify those contracts where the upcoming end date signifies that a tender or quotation process is required, or whether a decision is needed regarding an extension which is provided for in the contract terms.*	**Recommendation Outstanding**