

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

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Date

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**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.

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Date

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**Cllr Kate Cernik
Chair**

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

		Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>NORTHWICH TOWN COUNCIL</u>									
<u>100 Central Administration Wages</u>									
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)				
<u>105 Parks Salaries</u>									
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)				
<u>110 Cemetery</u>									
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%	

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	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)				
<u>130 Office</u>								
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)				
<u>135 Events</u>								
1004 Income - Easter Egg Hunt	0	250	0	(250)			0.0%	

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	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
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Net Income over Expenditure	(16,845)	(78,362)	(85,600)	(7,238)
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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
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Net Expenditure	(1,198)	(4,680)	(6,900)	(2,220)
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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
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Net Expenditure	0	(5,800)	(15,200)	(9,400)
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Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>200 Parks</u>								
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)				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>1315 Dementia Friendly Northwich</u>								
1700 Income	0	500	0	(500)			0.0%	
Dementia Friendly Northwich :- Income	<u>0</u>	<u>500</u>	<u>0</u>	<u>(500)</u>				<u>0</u>
Net Income	<u>0</u>	<u>500</u>	<u>0</u>	<u>(500)</u>				
NORTHWICH TOWN COUNCIL :- Income	(5,071)	869,698	745,478	(124,220)			116.7%	
Expenditure	67,944	729,992	845,240	115,248	28,009	87,239	89.7%	
Net Income over Expenditure	<u>(73,015)</u>	<u>139,706</u>	<u>(99,762)</u>	<u>(239,468)</u>				
plus Transfer from EMR	0	30,410	0	(30,410)				
Movement to/(from) Gen Reserve	<u>(73,015)</u>	<u>170,116</u>	<u>(99,762)</u>	<u>(269,878)</u>				
CONTRACTS								
<u>1020 Alvanley Parish Council</u>								
1700 Income	730	830	550	(280)			150.9%	
Alvanley Parish Council :- Income	<u>730</u>	<u>830</u>	<u>550</u>	<u>(280)</u>			<u>150.9%</u>	<u>0</u>
4700 Contract Salary	0	0	55	55		55	0.0%	
Alvanley Parish Council :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>55</u>	<u>55</u>	<u>0</u>	<u>55</u>	<u>0.0%</u>	<u>0</u>
Net Income over Expenditure	<u>730</u>	<u>830</u>	<u>495</u>	<u>(335)</u>				
<u>1110 Barnton Parish Council</u>								
1700 Income	90	810	1,000	190			81.0%	
Barnton Parish Council :- Income	<u>90</u>	<u>810</u>	<u>1,000</u>	<u>190</u>			<u>81.0%</u>	<u>0</u>
4700 Contract Salary	23	219	330	111		111	66.3%	
Barnton Parish Council :- Indirect Expenditure	<u>23</u>	<u>219</u>	<u>330</u>	<u>111</u>	<u>0</u>	<u>111</u>	<u>66.3%</u>	<u>0</u>
Net Income over Expenditure	<u>67</u>	<u>591</u>	<u>670</u>	<u>79</u>				
<u>1120 Barons Quay/Winsford Shopping</u>								
1700 Income	990	6,445	6,000	(445)			107.4%	
Barons Quay/Winsford Shopping :- Income	<u>990</u>	<u>6,445</u>	<u>6,000</u>	<u>(445)</u>			<u>107.4%</u>	<u>0</u>
4700 Contract Salary	227	245	600	355		355	40.9%	
4710 Exp - Contract Costs/Materials	2,542	5,275	0	(5,275)	163	(5,438)	0.0%	
Barons Quay/Winsford Shopping :- Indirect Expenditure	<u>2,769</u>	<u>5,520</u>	<u>600</u>	<u>(4,920)</u>	<u>163</u>	<u>(5,083)</u>	<u>947.2%</u>	<u>0</u>
Net Income over Expenditure	<u>(1,779)</u>	<u>925</u>	<u>5,400</u>	<u>4,475</u>				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1125 Belmont Road Play Area Refurb								
1700 Income	0	(332)	0	332			0.0%	
Belmont Road Play Area Refurb :- Income	0	(332)	0	332				0
4710 Exp - Contract Costs/Materials	0	2,823	0	(2,823)		(2,823)	0.0%	
Belmont Road Play Area Refurb :- Indirect Expenditure	0	2,823	0	(2,823)	0	(2,823)		0
Net Income over Expenditure	0	(3,155)	0	3,155				
1130 BID Group Gadbrook Park								
1700 Income	0	1,676	1,000	(676)			167.6%	
BID Group Gadbrook Park :- Income	0	1,676	1,000	(676)			167.6%	0
4700 Contract Salary	0	392	500	108		108	78.4%	
4710 Exp - Contract Costs/Materials	0	528	300	(228)		(228)	176.1%	
BID Group Gadbrook Park :- Indirect Expenditure	0	920	800	(120)	0	(120)	115.0%	0
Net Income over Expenditure	0	756	200	(556)				
1140 BID Group Northwich								
1700 Income	(70)	34,346	12,000	(22,346)			286.2%	
BID Group Northwich :- Income	(70)	34,346	12,000	(22,346)			286.2%	0
4700 Contract Salary	209	4,990	7,000	2,010		2,010	71.3%	
4710 Exp - Contract Costs/Materials	870	7,591	0	(7,591)		(7,591)	0.0%	
BID Group Northwich :- Indirect Expenditure	1,079	12,581	7,000	(5,581)	0	(5,581)	179.7%	0
Net Income over Expenditure	(1,149)	21,765	5,000	(16,765)				
1155 BID Group Warrington								
1700 Income	0	14,619	0	(14,619)			0.0%	
BID Group Warrington :- Income	0	14,619	0	(14,619)				0
4710 Exp - Contract Costs/Materials	870	9,926	0	(9,926)		(9,926)	0.0%	
BID Group Warrington :- Indirect Expenditure	870	9,926	0	(9,926)	0	(9,926)		0
Net Income over Expenditure	(870)	4,693	0	(4,693)				
1160 Blitz Fireworks Limited								
1700 Income	0	2,650	2,000	(650)			132.5%	
Blitz Fireworks Limited :- Income	0	2,650	2,000	(650)			132.5%	0

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4700 Contract Salary	102	102	100	(2)		(2)	101.7%	
4710 Exp - Contract Costs/Materials	541	1,552	0	(1,552)		(1,552)	0.0%	
Blitz Fireworks Limited :- Indirect Expenditure	642	1,654	100	(1,554)	0	(1,554)	1654.0%	0
Net Income over Expenditure	(642)	996	1,900	904				
<u>1165 BID Wilmslow</u>								
1700 Income	0	7,735	6,000	(1,735)			128.9%	
BID Wilmslow :- Income	0	7,735	6,000	(1,735)			128.9%	0
4700 Contract Salary	44	224	700	476		476	32.0%	
4710 Exp - Contract Costs/Materials	435	3,407	0	(3,407)		(3,407)	0.0%	
BID Wilmslow :- Indirect Expenditure	479	3,631	700	(2,931)	0	(2,931)	518.7%	0
Net Income over Expenditure	(479)	4,104	5,300	1,196				
<u>1190 BID Burnley</u>								
1700 Income	0	3,100	3,000	(100)			103.3%	
BID Burnley :- Income	0	3,100	3,000	(100)			103.3%	0
4700 Contract Salary	44	44	100	56		56	44.0%	
4710 Exp - Contract Costs/Materials	207	207	0	(207)		(207)	0.0%	
BID Burnley :- Indirect Expenditure	251	251	100	(151)	0	(151)	250.7%	0
Net Income over Expenditure	(251)	2,849	2,900	51				
<u>1200 Caernarfon</u>								
1700 Income	0	3,050	2,900	(150)			105.2%	
Caernarfon :- Income	0	3,050	2,900	(150)			105.2%	0
4700 Contract Salary	67	67	150	83		83	44.7%	
4710 Exp - Contract Costs/Materials	0	906	0	(906)		(906)	0.0%	
Caernarfon :- Indirect Expenditure	67	973	150	(823)	0	(823)	648.5%	0
Net Income over Expenditure	(67)	2,077	2,750	673				
<u>1220 Chelford Parish Council</u>								
1700 Income	50	11,073	5,000	(6,073)			221.5%	
Chelford Parish Council :- Income	50	11,073	5,000	(6,073)			221.5%	0
4700 Contract Salary	480	2,753	3,000	247		247	91.8%	
4710 Exp - Contract Costs/Materials	0	6,542	0	(6,542)	500	(7,042)	0.0%	
Chelford Parish Council :- Indirect Expenditure	480	9,295	3,000	(6,295)	500	(6,795)	326.5%	0
Net Income over Expenditure	(430)	1,778	2,000	222				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1230 Cheshire West & Chester								
1700 Income	845	10,725	5,000	(5,725)			214.5%	
Cheshire West & Chester :- Income	845	10,725	5,000	(5,725)			214.5%	0
4700 Contract Salary	1,115	5,605	5,000	(605)		(605)	112.1%	
4710 Exp - Contract Costs/Materials	3,205	8,977	0	(8,977)	383	(9,359)	0.0%	
Cheshire West & Chester :- Indirect Expenditure	4,320	14,582	5,000	(9,582)	383	(9,964)	299.3%	0
Net Income over Expenditure	(3,475)	(3,857)	0	3,857				
1240 St. Wilfs/Church of Good Sheph								
1700 Income	0	7,530	5,350	(2,180)			140.7%	
St. Wilfs/Church of Good Sheph :- Income	0	7,530	5,350	(2,180)			140.7%	0
4700 Contract Salary	0	4,239	3,000	(1,239)		(1,239)	141.3%	
4710 Exp - Contract Costs/Materials	0	0	0	0	135	(135)	0.0%	
St. Wilfs/Church of Good Sheph :- Indirect Expenditure	0	4,239	3,000	(1,239)	135	(1,374)	145.8%	0
Net Income over Expenditure	0	3,291	2,350	(941)				
1251 Church Walk Paddling Pool								
1155 Income - Donations Received	0	20	0	(20)			0.0%	
1700 Income	15,507	46,050	13,000	(33,050)			354.2%	
Church Walk Paddling Pool :- Income	15,507	46,070	13,000	(33,070)			354.4%	0
4562 Exp - Pool Chemicals/Maint	0	19,669	5,500	(14,169)		(14,169)	357.6%	
4605 Exp - Coffee Machine CW	107	1,045	1,000	(45)		(45)	104.5%	
4610 Exp - Church Walk stock	0	5,398	5,000	(398)		(398)	108.0%	
4700 Contract Salary	0	11,668	10,000	(1,668)		(1,668)	116.7%	
Church Walk Paddling Pool :- Indirect Expenditure	107	37,780	21,500	(16,280)	0	(16,280)	175.7%	0
Net Income over Expenditure	15,400	8,291	(8,500)	(16,791)				
1255 Church Lawton Parish Council								
1700 Income	270	915	0	(915)			0.0%	
Church Lawton Parish Council :- Income	270	915	0	(915)				0
4700 Contract Salary	0	160	0	(160)		(160)	0.0%	
Church Lawton Parish Council :- Indirect Expenditure	0	160	0	(160)	0	(160)		0
Net Income over Expenditure	270	755	0	(755)				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>1260 Comberbach Parish Council</u>								
1700 Income	0	120	100	(20)			120.0%	
Comberbach Parish Council :- Income	<u>0</u>	<u>120</u>	<u>100</u>	<u>(20)</u>			<u>120.0%</u>	<u>0</u>
4700 Contract Salary	0	69	100	31		31	68.5%	
Comberbach Parish Council :- Indirect Expenditure	<u>0</u>	<u>69</u>	<u>100</u>	<u>31</u>	<u>0</u>	<u>31</u>	<u>68.5%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>51</u>	<u>0</u>	<u>(51)</u>				
<u>1280 DNU</u>								
1700 Income	0	0	5,000	5,000			0.0%	
DNU :- Income	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>			<u>0.0%</u>	<u>0</u>
4700 Contract Salary	0	0	4,000	4,000		4,000	0.0%	
4710 Exp - Contract Costs/Materials	0	(150)	0	150		150	0.0%	
DNU :- Indirect Expenditure	<u>0</u>	<u>(150)</u>	<u>4,000</u>	<u>4,150</u>	<u>0</u>	<u>4,150</u>	<u>(3.8%)</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>150</u>	<u>1,000</u>	<u>850</u>				
<u>1285 Colliers (Weaver Square)</u>								
1700 Income	282	2,053	2,000	(53)			102.7%	
Colliers (Weaver Square) :- Income	<u>282</u>	<u>2,053</u>	<u>2,000</u>	<u>(53)</u>			<u>102.6%</u>	<u>0</u>
4700 Contract Salary	0	1,500	500	(1,000)		(1,000)	299.9%	
4710 Exp - Contract Costs/Materials	227	608	0	(608)	1,063	(1,671)	0.0%	
Colliers (Weaver Square) :- Indirect Expenditure	<u>227</u>	<u>2,108</u>	<u>500</u>	<u>(1,608)</u>	<u>1,063</u>	<u>(2,671)</u>	<u>634.2%</u>	<u>0</u>
Net Income over Expenditure	<u>55</u>	<u>(55)</u>	<u>1,500</u>	<u>1,555</u>				
<u>1290 Cuddington Parish Council</u>								
1700 Income	385	12,056	4,000	(8,056)			301.4%	
Cuddington Parish Council :- Income	<u>385</u>	<u>12,056</u>	<u>4,000</u>	<u>(8,056)</u>			<u>301.4%</u>	<u>0</u>
4700 Contract Salary	78	4,286	1,500	(2,786)		(2,786)	285.8%	
4710 Exp - Contract Costs/Materials	0	3,030	0	(3,030)	300	(3,330)	0.0%	
Cuddington Parish Council :- Indirect Expenditure	<u>78</u>	<u>7,316</u>	<u>1,500</u>	<u>(5,816)</u>	<u>300</u>	<u>(6,116)</u>	<u>507.8%</u>	<u>0</u>
Net Income over Expenditure	<u>307</u>	<u>4,740</u>	<u>2,500</u>	<u>(2,240)</u>				
<u>1320 Disley Parish Council</u>								
1700 Income	0	6,618	2,500	(4,118)			264.7%	
Disley Parish Council :- Income	<u>0</u>	<u>6,618</u>	<u>2,500</u>	<u>(4,118)</u>			<u>264.7%</u>	<u>0</u>

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4700 Contract Salary	0	0	100	100		100	0.0%	
4710 Exp - Contract Costs/Materials	870	4,154	0	(4,154)		(4,154)	0.0%	
Disley Parish Council :- Indirect Expenditure	870	4,154	100	(4,054)	0	(4,054)	4153.5%	0
Net Income over Expenditure	(870)	2,464	2,400	(64)				
<u>1330 Duddon Parish Council</u>								
1700 Income	0	685	0	(685)			0.0%	
Duddon Parish Council :- Income	0	685	0	(685)				0
4710 Exp - Contract Costs/Materials	0	600	0	(600)		(600)	0.0%	
Duddon Parish Council :- Indirect Expenditure	0	600	0	(600)	0	(600)		0
Net Income over Expenditure	0	85	0	(85)				
<u>1420 Elton Parish Council</u>								
1700 Income	0	3,110	2,500	(610)			124.4%	
Elton Parish Council :- Income	0	3,110	2,500	(610)			124.4%	0
Net Income	0	3,110	2,500	(610)				
<u>1520 Freshwater View</u>								
1700 Income	0	2,320	1,500	(820)			154.7%	
Freshwater View :- Income	0	2,320	1,500	(820)			154.7%	0
4700 Contract Salary	0	281	400	119		119	70.3%	
4710 Exp - Contract Costs/Materials	0	497	0	(497)		(497)	0.0%	
Freshwater View :- Indirect Expenditure	0	778	400	(378)	0	(378)	194.6%	0
Net Income over Expenditure	0	1,542	1,100	(442)				
<u>1530 Frodsham Town Council</u>								
1700 Income	3,352	47,716	35,000	(12,716)			136.3%	
Frodsham Town Council :- Income	3,352	47,716	35,000	(12,716)			136.3%	0
4700 Contract Salary	519	17,111	14,000	(3,111)		(3,111)	122.2%	
4710 Exp - Contract Costs/Materials	230	16,133	0	(16,133)	998	(17,131)	0.0%	
Frodsham Town Council :- Indirect Expenditure	749	33,245	14,000	(19,245)	998	(20,242)	244.6%	0
Net Income over Expenditure	2,603	14,472	21,000	6,528				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1610 Gawsworth Parish Council								
1700 Income	150	7,385	6,000	(1,385)			123.1%	
Gawsworth Parish Council :- Income	150	7,385	6,000	(1,385)			123.1%	0
4700 Contract Salary	183	2,709	3,000	291		291	90.3%	
4710 Exp - Contract Costs/Materials	0	1,990	0	(1,990)		(1,990)	0.0%	
Gawsworth Parish Council :- Indirect Expenditure	183	4,699	3,000	(1,699)	0	(1,699)	156.6%	0
Net Income over Expenditure	(33)	2,686	3,000	314				
1625 Goostrey Parish Council								
1700 Income	0	1,134	0	(1,134)			0.0%	
Goostrey Parish Council :- Income	0	1,134	0	(1,134)				0
4700 Contract Salary	60	483	0	(483)		(483)	0.0%	
4710 Exp - Contract Costs/Materials	318	430	0	(430)	390	(820)	0.0%	
Goostrey Parish Council :- Indirect Expenditure	378	913	0	(913)	390	(1,303)		0
Net Income over Expenditure	(378)	221	0	(221)				
1640 Grozone								
1700 Income	60	60	60	0			100.0%	
Grozone :- Income	60	60	60	0			100.0%	0
4700 Contract Salary	0	0	20	20		20	0.0%	
Grozone :- Indirect Expenditure	0	0	20	20	0	20	0.0%	0
Net Income over Expenditure	60	60	40	(20)				
1645 Groundworks								
1700 Income	0	0	500	500			0.0%	
Groundworks :- Income	0	0	500	500			0.0%	0
4710 Exp - Contract Costs/Materials	0	0	200	200		200	0.0%	
Groundworks :- Indirect Expenditure	0	0	200	200	0	200	0.0%	0
Net Income over Expenditure	0	0	300	300				
1650 Great Warford								
1700 Income	0	8,115	0	(8,115)			0.0%	
Great Warford :- Income	0	8,115	0	(8,115)				0
4700 Contract Salary	73	230	0	(230)		(230)	0.0%	

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4710 Exp - Contract Costs/Materials	0	6,683	0	(6,683)	300	(6,983)	0.0%	
Great Warford :- Indirect Expenditure	73	6,914	0	(6,914)	300	(7,214)		0
Net Income over Expenditure	(73)	1,201	0	(1,201)				
<u>1710 Hartford Civic Society</u>								
1700 Income	0	1,049	100	(949)			1049.0%	
Hartford Civic Society :- Income	0	1,049	100	(949)			1049.0%	0
4700 Contract Salary	0	193	40	(153)		(153)	483.3%	
4710 Exp - Contract Costs/Materials	0	433	0	(433)		(433)	0.0%	
Hartford Civic Society :- Indirect Expenditure	0	626	40	(586)	0	(586)	1565.2%	0
Net Income over Expenditure	0	423	60	(363)				
<u>1720 Hartford Parish Council</u>								
1700 Income	2,915	22,479	13,000	(9,479)			172.9%	
Hartford Parish Council :- Income	2,915	22,479	13,000	(9,479)			172.9%	0
4700 Contract Salary	430	9,670	2,000	(7,670)	3,650	(11,320)	666.0%	
4710 Exp - Contract Costs/Materials	660	3,674	0	(3,674)	2,929	(6,603)	0.0%	
Hartford Parish Council :- Indirect Expenditure	1,090	13,344	2,000	(11,344)	6,579	(17,923)	996.2%	0
Net Income over Expenditure	1,825	9,135	11,000	1,865				
<u>1740 Helsby Parish Council</u>								
1700 Income	0	3,807	500	(3,307)			761.4%	
Helsby Parish Council :- Income	0	3,807	500	(3,307)			761.4%	0
4700 Contract Salary	163	163	150	(13)		(13)	108.7%	
4710 Exp - Contract Costs/Materials	435	1,171	0	(1,171)		(1,171)	0.0%	
Helsby Parish Council :- Indirect Expenditure	598	1,334	150	(1,184)	0	(1,184)	889.2%	0
Net Income over Expenditure	(598)	2,473	350	(2,123)				
<u>1750 Holmes Chapel</u>								
1700 Income	0	3,310	2,000	(1,310)			165.5%	
Holmes Chapel :- Income	0	3,310	2,000	(1,310)			165.5%	0
4700 Contract Salary	83	775	1,000	225		225	77.5%	
4710 Exp - Contract Costs/Materials	0	776	0	(776)		(776)	0.0%	
Holmes Chapel :- Indirect Expenditure	83	1,551	1,000	(551)	0	(551)	155.1%	0
Net Income over Expenditure	(83)	1,759	1,000	(759)				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>1760 Hough & Chorlton Parish Council</u>								
1700 Income	0	10,590	6,000	(4,590)			176.5%	
Hough & Chorlton Parish Council :- Income	<u>0</u>	<u>10,590</u>	<u>6,000</u>	<u>(4,590)</u>			<u>176.5%</u>	<u>0</u>
4700 Contract Salary	207	4,814	4,000	(814)		(814)	120.3%	
4710 Exp - Contract Costs/Materials	0	642	0	(642)		(642)	0.0%	
Hough & Chorlton Parish Council :- Indirect Expenditure	<u>207</u>	<u>5,456</u>	<u>4,000</u>	<u>(1,456)</u>	<u>0</u>	<u>(1,456)</u>	<u>136.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(207)</u>	<u>5,134</u>	<u>2,000</u>	<u>(3,134)</u>				
<u>1770 Huntington Parish Council</u>								
1700 Income	255	255	0	(255)			0.0%	
Huntington Parish Council :- Income	<u>255</u>	<u>255</u>	<u>0</u>	<u>(255)</u>				<u>0</u>
Net Income	<u>255</u>	<u>255</u>	<u>0</u>	<u>(255)</u>				
<u>1796 Hob Hey Woods</u>								
1700 Income	0	26,690	0	(26,690)			0.0%	
Hob Hey Woods :- Income	<u>0</u>	<u>26,690</u>	<u>0</u>	<u>(26,690)</u>				<u>0</u>
4710 Exp - Contract Costs/Materials	0	1,310	0	(1,310)		(1,310)	0.0%	
Hob Hey Woods :- Indirect Expenditure	<u>0</u>	<u>1,310</u>	<u>0</u>	<u>(1,310)</u>	<u>0</u>	<u>(1,310)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>25,380</u>	<u>0</u>	<u>(25,380)</u>				
<u>1800 Ice Rink - Northwich Town Cent</u>								
1700 Income	0	0	6,000	6,000			0.0%	
Ice Rink - Northwich Town Cent :- Income	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>				<u>0</u>
4028 Ice Rink Hire Costs	159	159	4,878	4,719		4,719	3.3%	
Ice Rink - Northwich Town Cent :- Indirect Expenditure	<u>159</u>	<u>159</u>	<u>4,878</u>	<u>4,719</u>	<u>0</u>	<u>4,719</u>	<u>3.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(159)</u>	<u>(159)</u>	<u>1,122</u>	<u>1,281</u>				
<u>2000 Kingsley Parish Council</u>								
1700 Income	0	1,474	500	(974)			294.8%	
Kingsley Parish Council :- Income	<u>0</u>	<u>1,474</u>	<u>500</u>	<u>(974)</u>			<u>294.8%</u>	<u>0</u>
4700 Contract Salary	0	297	200	(97)		(97)	148.3%	
4710 Exp - Contract Costs/Materials	0	1,200	0	(1,200)		(1,200)	0.0%	
Kingsley Parish Council :- Indirect Expenditure	<u>0</u>	<u>1,497</u>	<u>200</u>	<u>(1,297)</u>	<u>0</u>	<u>(1,297)</u>	<u>748.3%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>(23)</u>	<u>300</u>	<u>323</u>				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>2010 Kingsmead Parish Council</u>								
1700 Income	0	4,001	2,500	(1,501)			160.0%	
Kingsmead Parish Council :- Income	<u>0</u>	<u>4,001</u>	<u>2,500</u>	<u>(1,501)</u>			<u>160.0%</u>	<u>0</u>
4700 Contract Salary	354	887	1,000	113		113	88.7%	
4710 Exp - Contract Costs/Materials	0	646	0	(646)		(646)	0.0%	
Kingsmead Parish Council :- Indirect Expenditure	<u>354</u>	<u>1,533</u>	<u>1,000</u>	<u>(533)</u>	<u>0</u>	<u>(533)</u>	<u>153.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(354)</u>	<u>2,468</u>	<u>1,500</u>	<u>(968)</u>				
<u>2015 Kingsmead Primary School</u>								
1700 Income	324	1,574	0	(1,574)			0.0%	
Kingsmead Primary School :- Income	<u>324</u>	<u>1,574</u>	<u>0</u>	<u>(1,574)</u>				<u>0</u>
Net Income	<u>324</u>	<u>1,574</u>	<u>0</u>	<u>(1,574)</u>				
<u>2020 Knutsford Town Council</u>								
1700 Income	0	5,455	1,500	(3,955)			363.7%	
Knutsford Town Council :- Income	<u>0</u>	<u>5,455</u>	<u>1,500</u>	<u>(3,955)</u>			<u>363.7%</u>	<u>0</u>
4700 Contract Salary	90	1,685	100	(1,585)		(1,585)	1684.8%	
4710 Exp - Contract Costs/Materials	870	1,606	0	(1,606)		(1,606)	0.0%	
Knutsford Town Council :- Indirect Expenditure	<u>960</u>	<u>3,291</u>	<u>100</u>	<u>(3,191)</u>	<u>0</u>	<u>(3,191)</u>	<u>3290.6%</u>	<u>0</u>
Net Income over Expenditure	<u>(960)</u>	<u>2,164</u>	<u>1,400</u>	<u>(764)</u>				
<u>2110 LITE</u>								
4710 Exp - Contract Costs/Materials	435	435	0	(435)		(435)	0.0%	
LITE :- Indirect Expenditure	<u>435</u>	<u>435</u>	<u>0</u>	<u>(435)</u>	<u>0</u>	<u>(435)</u>		<u>0</u>
Net Expenditure	<u>(435)</u>	<u>(435)</u>	<u>0</u>	<u>435</u>				
<u>2115 Little Stanney</u>								
1700 Income	0	670	0	(670)			0.0%	
Little Stanney :- Income	<u>0</u>	<u>670</u>	<u>0</u>	<u>(670)</u>				<u>0</u>
4710 Exp - Contract Costs/Materials	0	440	0	(440)		(440)	0.0%	
Little Stanney :- Indirect Expenditure	<u>0</u>	<u>440</u>	<u>0</u>	<u>(440)</u>	<u>0</u>	<u>(440)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>230</u>	<u>0</u>	<u>(230)</u>				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>2120 Lostock Gralam Parish Council</u>								
1700 Income	0	4,469	2,500	(1,969)			178.8%	
Lostock Gralam Parish Council :- Income	<u>0</u>	<u>4,469</u>	<u>2,500</u>	<u>(1,969)</u>			<u>178.8%</u>	<u>0</u>
4700 Contract Salary	115	339	200	(139)		(139)	169.3%	
4710 Exp - Contract Costs/Materials	435	1,884	0	(1,884)	19	(1,902)	0.0%	
Lostock Gralam Parish Council :- Indirect Expenditure	<u>550</u>	<u>2,222</u>	<u>200</u>	<u>(2,022)</u>	<u>19</u>	<u>(2,041)</u>	<u>1120.4%</u>	<u>0</u>
Net Income over Expenditure	<u>(550)</u>	<u>2,247</u>	<u>2,300</u>	<u>53</u>				
<u>2130 Lostock Gralam Church</u>								
1700 Income	0	4,320	0	(4,320)			0.0%	
Lostock Gralam Church :- Income	<u>0</u>	<u>4,320</u>	<u>0</u>	<u>(4,320)</u>				<u>0</u>
4700 Contract Salary	0	3,326	0	(3,326)		(3,326)	0.0%	
Lostock Gralam Church :- Indirect Expenditure	<u>0</u>	<u>3,326</u>	<u>0</u>	<u>(3,326)</u>	<u>0</u>	<u>(3,326)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>994</u>	<u>0</u>	<u>(994)</u>				
<u>2210 Mid Cheshire Community Rail</u>								
1700 Income	0	1,140	0	(1,140)			0.0%	
Mid Cheshire Community Rail :- Income	<u>0</u>	<u>1,140</u>	<u>0</u>	<u>(1,140)</u>				<u>0</u>
4700 Contract Salary	0	264	0	(264)		(264)	0.0%	
4710 Exp - Contract Costs/Materials	0	709	0	(709)		(709)	0.0%	
Mid Cheshire Community Rail :- Indirect Expenditure	<u>0</u>	<u>973</u>	<u>0</u>	<u>(973)</u>	<u>0</u>	<u>(973)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>167</u>	<u>0</u>	<u>(167)</u>				
<u>2220 Middlewich Town Council</u>								
1700 Income	0	125	1,500	1,375			8.3%	
Middlewich Town Council :- Income	<u>0</u>	<u>125</u>	<u>1,500</u>	<u>1,375</u>			<u>8.3%</u>	<u>0</u>
4700 Contract Salary	73	92	100	8		8	91.5%	
Middlewich Town Council :- Indirect Expenditure	<u>73</u>	<u>92</u>	<u>100</u>	<u>8</u>	<u>0</u>	<u>8</u>	<u>91.5%</u>	<u>0</u>
Net Income over Expenditure	<u>(73)</u>	<u>33</u>	<u>1,400</u>	<u>1,367</u>				
<u>2235 Mold Town Council</u>								
1700 Income	0	3,132	0	(3,132)			0.0%	
Mold Town Council :- Income	<u>0</u>	<u>3,132</u>	<u>0</u>	<u>(3,132)</u>				<u>0</u>

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4700 Contract Salary	44	44	0	(44)		(44)	0.0%	
4710 Exp - Contract Costs/Materials	635	2,603	0	(2,603)		(2,603)	0.0%	
Mold Town Council :- Indirect Expenditure	679	2,647	0	(2,647)	0	(2,647)		0
Net Income over Expenditure	(679)	485	0	(485)				
<u>2310 Nantwich Town Council</u>								
1700 Income	0	1,835	1,500	(335)			122.3%	
Nantwich Town Council :- Income	0	1,835	1,500	(335)			122.3%	0
4700 Contract Salary	0	0	100	100		100	0.0%	
4710 Exp - Contract Costs/Materials	435	1,341	0	(1,341)		(1,341)	0.0%	
Nantwich Town Council :- Indirect Expenditure	435	1,341	100	(1,241)	0	(1,241)	1340.8%	0
Net Income over Expenditure	(435)	494	1,400	906				
<u>2325 Nether Alderley</u>								
1700 Income	0	2,395	0	(2,395)			0.0%	
Nether Alderley :- Income	0	2,395	0	(2,395)				0
4700 Contract Salary	44	44	0	(44)		(44)	0.0%	
4710 Exp - Contract Costs/Materials	280	754	0	(754)		(754)	0.0%	
Nether Alderley :- Indirect Expenditure	324	798	0	(798)	0	(798)		0
Net Income over Expenditure	(324)	1,597	0	(1,597)				
<u>2330 Newcastle Under Lyne (BID) Ltd</u>								
1700 Income	0	1,420	1,500	80			94.7%	
Newcastle Under Lyne (BID) Ltd :- Income	0	1,420	1,500	80			94.7%	0
4700 Contract Salary	147	147	100	(47)		(47)	147.4%	
4710 Exp - Contract Costs/Materials	220	220	0	(220)		(220)	0.0%	
Newcastle Under Lyne (BID) Ltd :- Indirect Expenditure	367	367	100	(267)	0	(267)	367.4%	0
Net Income over Expenditure	(367)	1,053	1,400	347				
<u>2340 Norley Parish Council</u>								
1700 Income	0	235	100	(135)			235.0%	
Norley Parish Council :- Income	0	235	100	(135)			235.0%	0
4700 Contract Salary	0	18	50	32		32	35.4%	
Norley Parish Council :- Indirect Expenditure	0	18	50	32	0	32	35.4%	0
Net Income over Expenditure	0	217	50	(167)				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>2360 Firework Event</u>								
4700 Contract Salary	0	211	0	(211)		(211)	0.0%	
4710 Exp - Contract Costs/Materials	513	4,816	0	(4,816)		(4,816)	0.0%	
Firework Event :- Indirect Expenditure	<u>513</u>	<u>5,027</u>	<u>0</u>	<u>(5,027)</u>	<u>0</u>	<u>(5,027)</u>		<u>0</u>
Net Expenditure	<u>(513)</u>	<u>(5,027)</u>	<u>0</u>	<u>5,027</u>				
<u>2370 Mobberley Parish Council</u>								
1700 Income	45	10,078	4,000	(6,078)			251.9%	
Mobberley Parish Council :- Income	<u>45</u>	<u>10,078</u>	<u>4,000</u>	<u>(6,078)</u>			<u>251.9%</u>	<u>0</u>
4700 Contract Salary	90	1,278	500	(778)		(778)	255.7%	
4710 Exp - Contract Costs/Materials	760	1,853	0	(1,853)		(1,853)	0.0%	
Mobberley Parish Council :- Indirect Expenditure	<u>850</u>	<u>3,131</u>	<u>500</u>	<u>(2,631)</u>	<u>0</u>	<u>(2,631)</u>	<u>626.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(805)</u>	<u>6,946</u>	<u>3,500</u>	<u>(3,446)</u>				
<u>2405 Odd Rode PC</u>								
1700 Income	11,720	11,720	0	(11,720)			0.0%	
Odd Rode PC :- Income	<u>11,720</u>	<u>11,720</u>	<u>0</u>	<u>(11,720)</u>				<u>0</u>
4710 Exp - Contract Costs/Materials	935	11,810	0	(11,810)		(11,810)	0.0%	
Odd Rode PC :- Indirect Expenditure	<u>935</u>	<u>11,810</u>	<u>0</u>	<u>(11,810)</u>	<u>0</u>	<u>(11,810)</u>		<u>0</u>
Net Income over Expenditure	<u>10,785</u>	<u>(90)</u>	<u>0</u>	<u>90</u>				
<u>2515 Plaza, Northwich</u>								
1700 Income	0	0	100	100			0.0%	
Plaza, Northwich :- Income	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>				<u>0</u>
Net Income	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>				
<u>2525 Premier Estates (Davenham)</u>								
1700 Income	0	0	75	75			0.0%	
Premier Estates (Davenham) :- Income	<u>0</u>	<u>0</u>	<u>75</u>	<u>75</u>				<u>0</u>
Net Income	<u>0</u>	<u>0</u>	<u>75</u>	<u>75</u>				
<u>2526 Premier Estates (Kinnerton)</u>								
1700 Income	0	325	0	(325)			0.0%	
Premier Estates (Kinnerton) :- Income	<u>0</u>	<u>325</u>	<u>0</u>	<u>(325)</u>				<u>0</u>
Net Income	<u>0</u>	<u>325</u>	<u>0</u>	<u>(325)</u>				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>2527 Premier Estates (Anniston)</u>								
1700 Income	0	225	0	(225)			0.0%	
Premier Estates (Anniston) :- Income	<u>0</u>	<u>225</u>	<u>0</u>	<u>(225)</u>				<u>0</u>
4710 Exp - Contract Costs/Materials	0	133	0	(133)		(133)	0.0%	
Premier Estates (Anniston) :- Indirect Expenditure	<u>0</u>	<u>133</u>	<u>0</u>	<u>(133)</u>	<u>0</u>	<u>(133)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>92</u>	<u>0</u>	<u>(92)</u>				
<u>2530 Pina Colada Event</u>								
1700 Income	0	460	0	(460)			0.0%	
Pina Colada Event :- Income	<u>0</u>	<u>460</u>	<u>0</u>	<u>(460)</u>				<u>0</u>
4700 Contract Salary	0	565	1,000	435		435	56.5%	
4710 Exp - Contract Costs/Materials	0	7,460	7,000	(460)		(460)	106.6%	
Pina Colada Event :- Indirect Expenditure	<u>0</u>	<u>8,025</u>	<u>8,000</u>	<u>(25)</u>	<u>0</u>	<u>(25)</u>	<u>100.3%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>(7,565)</u>	<u>(8,000)</u>	<u>(435)</u>				
<u>2535 Premier Estates (Hunters Chase)</u>								
1700 Income	610	5,666	4,000	(1,666)			141.6%	
Premier Estates (Hunters Chase) :- Income	<u>610</u>	<u>5,666</u>	<u>4,000</u>	<u>(1,666)</u>			<u>141.6%</u>	<u>0</u>
4700 Contract Salary	160	700	500	(200)		(200)	140.1%	
4710 Exp - Contract Costs/Materials	0	710	0	(710)	200	(910)	0.0%	
Premier Estates (Hunters Chase) :- Indirect Expenditure	<u>160</u>	<u>1,410</u>	<u>500</u>	<u>(910)</u>	<u>200</u>	<u>(1,110)</u>	<u>322.1%</u>	<u>0</u>
Net Income over Expenditure	<u>450</u>	<u>4,255</u>	<u>3,500</u>	<u>(755)</u>				
<u>2536 Premier Estates (Hartford Gran</u>								
1700 Income	(555)	170	0	(170)			0.0%	
Premier Estates (Hartford Gran) :- Income	<u>(555)</u>	<u>170</u>	<u>0</u>	<u>(170)</u>				<u>0</u>
4700 Contract Salary	0	316	0	(316)		(316)	0.0%	
4710 Exp - Contract Costs/Materials	0	50	0	(50)		(50)	0.0%	
Premier Estates (Hartford Gran) :- Indirect Expenditure	<u>0</u>	<u>366</u>	<u>0</u>	<u>(366)</u>	<u>0</u>	<u>(366)</u>		<u>0</u>
Net Income over Expenditure	<u>(555)</u>	<u>(196)</u>	<u>0</u>	<u>196</u>				
<u>2705 River Festival</u>								
4700 Contract Salary	0	0	550	550		550	0.0%	

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4710 Exp - Contract Costs/Materials	0	795	0	(795)		(795)	0.0%	
River Festival :- Indirect Expenditure	0	795	550	(245)	0	(245)	144.5%	0
Net Expenditure	0	(795)	(550)	245				
<u>2720 Rudheath PC (Ground Maint)</u>								
1700 Income	1,500	9,777	7,000	(2,777)			139.7%	
Rudheath PC (Ground Maint) :- Income	1,500	9,777	7,000	(2,777)			139.7%	0
4700 Contract Salary	371	4,064	4,400	336		336	92.4%	
4710 Exp - Contract Costs/Materials	0	983	0	(983)	250	(1,233)	0.0%	
Rudheath PC (Ground Maint) :- Indirect Expenditure	371	5,047	4,400	(647)	250	(897)	120.4%	0
Net Income over Expenditure	1,129	4,729	2,600	(2,129)				
<u>2725 Rudheath PC (Bereavement Serv)</u>								
1035 Income - Statutory Declaration	0	70	0	(70)			0.0%	
1100 Income - Other	0	115	0	(115)			0.0%	
1700 Income	3,215	16,347	8,000	(8,347)			204.3%	
Rudheath PC (Bereavement Serv) :- Income	3,215	16,532	8,000	(8,532)			206.6%	0
4710 Exp - Contract Costs/Materials	1,595	15,631	5,000	(10,631)		(10,631)	312.6%	
Rudheath PC (Bereavement Serv) :- Indirect Expenditure	1,595	15,631	5,000	(10,631)	0	(10,631)	312.6%	0
Net Income over Expenditure	1,620	901	3,000	2,099				
<u>2750 Rose Meadow</u>								
1700 Income	0	3,963	0	(3,963)			0.0%	
Rose Meadow :- Income	0	3,963	0	(3,963)				0
4700 Contract Salary	0	123	0	(123)		(123)	0.0%	
4710 Exp - Contract Costs/Materials	0	104,839	0	(104,839)	298	(105,137)	0.0%	
Rose Meadow :- Indirect Expenditure	0	104,962	0	(104,962)	298	(105,260)		0
Net Income over Expenditure	0	(100,999)	0	100,999				
<u>2799 Queensgate Allotments</u>								
1700 Income	0	1,400	0	(1,400)			0.0%	
Queensgate Allotments :- Income	0	1,400	0	(1,400)				0
4710 Exp - Contract Costs/Materials	0	1,300	0	(1,300)	1,300	(2,600)	0.0%	
Queensgate Allotments :- Indirect Expenditure	0	1,300	0	(1,300)	1,300	(2,600)		0
Net Income over Expenditure	0	100	0	(100)				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>2805 Sandymoor Parish Council</u>								
1700 Income	0	1,755	1,500	(255)			117.0%	
Sandymoor Parish Council :- Income	<u>0</u>	<u>1,755</u>	<u>1,500</u>	<u>(255)</u>			<u>117.0%</u>	<u>0</u>
4700 Contract Salary	145	145	100	(45)		(45)	144.8%	
4710 Exp - Contract Costs/Materials	220	220	1,000	780		780	22.0%	
Sandymoor Parish Council :- Indirect Expenditure	<u>365</u>	<u>365</u>	<u>1,100</u>	<u>735</u>	<u>0</u>	<u>735</u>	<u>33.2%</u>	<u>0</u>
Net Income over Expenditure	<u>(365)</u>	<u>1,390</u>	<u>400</u>	<u>(990)</u>				
<u>2820 Shavington Parish Council</u>								
1700 Income	0	1,375	0	(1,375)			0.0%	
Shavington Parish Council :- Income	<u>0</u>	<u>1,375</u>	<u>0</u>	<u>(1,375)</u>				<u>0</u>
4700 Contract Salary	0	200	0	(200)		(200)	0.0%	
4710 Exp - Contract Costs/Materials	0	440	0	(440)		(440)	0.0%	
Shavington Parish Council :- Indirect Expenditure	<u>0</u>	<u>640</u>	<u>0</u>	<u>(640)</u>	<u>0</u>	<u>(640)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>735</u>	<u>0</u>	<u>(735)</u>				
<u>2840 St. Lukes Hospice</u>								
1700 Income	360	720	500	(220)			144.0%	
St. Lukes Hospice :- Income	<u>360</u>	<u>720</u>	<u>500</u>	<u>(220)</u>			<u>144.0%</u>	<u>0</u>
4700 Contract Salary	91	91	250	159		159	36.6%	
4710 Exp - Contract Costs/Materials	0	150	0	(150)		(150)	0.0%	
St. Lukes Hospice :- Indirect Expenditure	<u>91</u>	<u>241</u>	<u>250</u>	<u>9</u>	<u>0</u>	<u>9</u>	<u>96.6%</u>	<u>0</u>
Net Income over Expenditure	<u>269</u>	<u>479</u>	<u>250</u>	<u>(229)</u>				
<u>2850 Stockton Heath Parish Council</u>								
1700 Income	0	840	0	(840)			0.0%	
Stockton Heath Parish Council :- Income	<u>0</u>	<u>840</u>	<u>0</u>	<u>(840)</u>				<u>0</u>
4700 Contract Salary	0	250	0	(250)		(250)	0.0%	
Stockton Heath Parish Council :- Indirect Expenditure	<u>0</u>	<u>250</u>	<u>0</u>	<u>(250)</u>	<u>0</u>	<u>(250)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>590</u>	<u>0</u>	<u>(590)</u>				
<u>2870 Delamere and Oakmere PC</u>								
1700 Income	0	8,205	0	(8,205)			0.0%	
Delamere and Oakmere PC :- Income	<u>0</u>	<u>8,205</u>	<u>0</u>	<u>(8,205)</u>				<u>0</u>

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4710 Exp - Contract Costs/Materials	0	6,475	0	(6,475)		(6,475)	0.0%	
Delamere and Oakmere PC :- Indirect Expenditure	<u>0</u>	<u>6,475</u>	<u>0</u>	<u>(6,475)</u>	<u>0</u>	<u>(6,475)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>1,730</u>	<u>0</u>	<u>(1,730)</u>				
<u>2910 Tarporley Parish Council</u>								
1700 Income	0	0	3,000	3,000			0.0%	
Tarporley Parish Council :- Income	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>				<u>0</u>
4700 Contract Salary	0	0	100	100		100	0.0%	
Tarporley Parish Council :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>0</u>	<u>2,900</u>	<u>2,900</u>				
<u>3107 Vickersway Park</u>								
1000 Income - Vickersway Games	0	4,809	4,000	(809)			120.2%	
1700 Income	0	11,862	12,000	138			98.8%	
Vickersway Park :- Income	<u>0</u>	<u>16,671</u>	<u>16,000</u>	<u>(671)</u>			<u>104.2%</u>	<u>0</u>
4600 Exp - Vickersway stock	0	5,278	5,000	(278)		(278)	105.6%	
4700 Contract Salary	0	17,304	12,000	(5,304)		(5,304)	144.2%	
4710 Exp - Contract Costs/Materials	0	1,381	0	(1,381)		(1,381)	0.0%	
Vickersway Park :- Indirect Expenditure	<u>0</u>	<u>23,964</u>	<u>17,000</u>	<u>(6,964)</u>	<u>0</u>	<u>(6,964)</u>	<u>141.0%</u>	<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>(7,293)</u>	<u>(1,000)</u>	<u>6,293</u>				
<u>3205 Walkers Nursery</u>								
1700 Income	0	8,690	6,000	(2,690)			144.8%	
Walkers Nursery :- Income	<u>0</u>	<u>8,690</u>	<u>6,000</u>	<u>(2,690)</u>			<u>144.8%</u>	<u>0</u>
4700 Contract Salary	69	3,109	3,000	(109)		(109)	103.6%	
4710 Exp - Contract Costs/Materials	0	500	0	(500)		(500)	0.0%	
Walkers Nursery :- Indirect Expenditure	<u>69</u>	<u>3,608</u>	<u>3,000</u>	<u>(608)</u>	<u>0</u>	<u>(608)</u>	<u>120.3%</u>	<u>0</u>
Net Income over Expenditure	<u>(69)</u>	<u>5,082</u>	<u>3,000</u>	<u>(2,082)</u>				
<u>3210 Weaverham Parish Council</u>								
1700 Income	230	2,989	2,000	(989)			149.4%	
Weaverham Parish Council :- Income	<u>230</u>	<u>2,989</u>	<u>2,000</u>	<u>(989)</u>			<u>149.4%</u>	<u>0</u>
4700 Contract Salary	46	81	100	19		19	80.5%	
4710 Exp - Contract Costs/Materials	200	200	1,500	1,300		1,300	13.3%	
Weaverham Parish Council :- Indirect Expenditure	<u>246</u>	<u>281</u>	<u>1,600</u>	<u>1,319</u>	<u>0</u>	<u>1,319</u>	<u>17.5%</u>	<u>0</u>
Net Income over Expenditure	<u>(16)</u>	<u>2,708</u>	<u>400</u>	<u>(2,308)</u>				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
3230 Wincham Parish Council								
1700 Income	337	5,933	3,500	(2,433)			169.5%	
Wincham Parish Council :- Income	337	5,933	3,500	(2,433)			169.5%	0
4700 Contract Salary	60	2,288	2,500	212		212	91.5%	
4710 Exp - Contract Costs/Materials	0	755	0	(755)		(755)	0.0%	
Wincham Parish Council :- Indirect Expenditure	60	3,043	2,500	(543)	0	(543)	121.7%	0
Net Income over Expenditure	277	2,890	1,000	(1,890)				
3245 Premier Estates (Winnington)								
1700 Income	390	4,732	2,000	(2,732)			236.6%	
Premier Estates (Winnington) :- Income	390	4,732	2,000	(2,732)			236.6%	0
4700 Contract Salary	73	890	1,000	110		110	89.0%	
4710 Exp - Contract Costs/Materials	0	865	0	(865)		(865)	0.0%	
Premier Estates (Winnington) :- Indirect Expenditure	73	1,754	1,000	(754)	0	(754)	175.4%	0
Net Income over Expenditure	317	2,978	1,000	(1,978)				
3250 Winsford Town Council								
1700 Income	208	36,473	4,000	(32,473)			911.8%	
Winsford Town Council :- Income	208	36,473	4,000	(32,473)			911.8%	0
4700 Contract Salary	475	2,570	2,000	(570)		(570)	128.5%	
4710 Exp - Contract Costs/Materials	1,768	8,091	0	(8,091)	600	(8,691)	0.0%	
Winsford Town Council :- Indirect Expenditure	2,243	10,661	2,000	(8,661)	600	(9,261)	563.0%	0
Net Income over Expenditure	(2,035)	25,812	2,000	(23,812)				
3255 Premier Estates (Congleton)								
1700 Income	(200)	850	0	(850)			0.0%	
Premier Estates (Congleton) :- Income	(200)	850	0	(850)				0
4700 Contract Salary	0	23	0	(23)		(23)	0.0%	
4710 Exp - Contract Costs/Materials	0	220	0	(220)	550	(770)	0.0%	
Premier Estates (Congleton) :- Indirect Expenditure	0	243	0	(243)	550	(793)		0
Net Income over Expenditure	(200)	607	0	(607)				
3260 Warrington								
4710 Exp - Contract Costs/Materials	55	55	0	(55)		(55)	0.0%	
Warrington :- Indirect Expenditure	55	55	0	(55)	0	(55)		0
Net Expenditure	(55)	(55)	0	55				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
3265 Premier Estates Hartford								
1700 Income	0	451	5,000	4,549			9.0%	
Premier Estates Hartford :- Income	0	451	5,000	4,549			9.0%	0
4700 Contract Salary	0	102	500	398		398	20.4%	
4710 Exp - Contract Costs/Materials	120	193	0	(193)		(193)	0.0%	
Premier Estates Hartford :- Indirect Expenditure	120	295	500	205	0	205	59.0%	0
Net Income over Expenditure	(120)	156	4,500	4,344				
3270 Wilmslow Town Council								
1700 Income	0	18,955	12,000	(6,955)			158.0%	
Wilmslow Town Council :- Income	0	18,955	12,000	(6,955)			158.0%	0
4700 Contract Salary	221	5,006	4,000	(1,006)		(1,006)	125.2%	
4710 Exp - Contract Costs/Materials	0	9,142	8,000	(1,142)	188	(1,330)	116.6%	
Wilmslow Town Council :- Indirect Expenditure	221	14,148	12,000	(2,148)	188	(2,336)	119.5%	0
Net Income over Expenditure	(221)	4,807	0	(4,807)				
3275 Premier Estates (Bron Y Cast)								
1700 Income	0	1,345	0	(1,345)			0.0%	
Premier Estates (Bron Y Cast) :- Income	0	1,345	0	(1,345)				0
4710 Exp - Contract Costs/Materials	0	800	0	(800)	440	(1,240)	0.0%	
Premier Estates (Bron Y Cast) :- Indirect Expenditure	0	800	0	(800)	440	(1,240)		0
Net Income over Expenditure	0	545	0	(545)				
3276 Premier Estates (Northop Park)								
1700 Income	0	580	0	(580)			0.0%	
Premier Estates (Northop Park) :- Income	0	580	0	(580)				0
Net Income	0	580	0	(580)				
3290 Premier Estates (Erdigg Place)								
1700 Income	0	1,050	0	(1,050)			0.0%	
Premier Estates (Erdigg Place) :- Income	0	1,050	0	(1,050)				0
4710 Exp - Contract Costs/Materials	0	200	0	(200)		(200)	0.0%	
Premier Estates (Erdigg Place) :- Indirect Expenditure	0	200	0	(200)	0	(200)		0
Net Income over Expenditure	0	850	0	(850)				

Detailed Income & Expenditure by Budget Heading 09/01/2026

Month No: 9

Committee Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
3295 Premier Estates (Heritage Park)								
1700 Income	0	1,680	0	(1,680)			0.0%	
Premier Estates (Heritage Park) :- Income	<u>0</u>	<u>1,680</u>	<u>0</u>	<u>(1,680)</u>				<u>0</u>
Net Income	<u>0</u>	<u>1,680</u>	<u>0</u>	<u>(1,680)</u>				
3301 Premier Estates (Loggerheads)								
1700 Income	0	1,540	0	(1,540)			0.0%	
Premier Estates (Loggerheads) :- Income	<u>0</u>	<u>1,540</u>	<u>0</u>	<u>(1,540)</u>				<u>0</u>
4710 Exp - Contract Costs/Materials	0	1,340	0	(1,340)		(1,340)	0.0%	
Premier Estates (Loggerheads) :- Indirect Expenditure	<u>0</u>	<u>1,340</u>	<u>0</u>	<u>(1,340)</u>	<u>0</u>	<u>(1,340)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>200</u>	<u>0</u>	<u>(200)</u>				
3305 Prestbury Parish Council								
1700 Income	2,055	13,095	0	(13,095)			0.0%	
Prestbury Parish Council :- Income	<u>2,055</u>	<u>13,095</u>	<u>0</u>	<u>(13,095)</u>				<u>0</u>
4700 Contract Salary	0	1,324	0	(1,324)		(1,324)	0.0%	
4710 Exp - Contract Costs/Materials	0	6,782	0	(6,782)	604	(7,385)	0.0%	
Prestbury Parish Council :- Indirect Expenditure	<u>0</u>	<u>8,106</u>	<u>0</u>	<u>(8,106)</u>	<u>604</u>	<u>(8,709)</u>		<u>0</u>
Net Income over Expenditure	<u>2,055</u>	<u>4,989</u>	<u>0</u>	<u>(4,989)</u>				
3310 Preston Brook								
1700 Income	0	1,190	0	(1,190)			0.0%	
Preston Brook :- Income	<u>0</u>	<u>1,190</u>	<u>0</u>	<u>(1,190)</u>				<u>0</u>
4710 Exp - Contract Costs/Materials	0	1,050	0	(1,050)		(1,050)	0.0%	
Preston Brook :- Indirect Expenditure	<u>0</u>	<u>1,050</u>	<u>0</u>	<u>(1,050)</u>	<u>0</u>	<u>(1,050)</u>		<u>0</u>
Net Income over Expenditure	<u>0</u>	<u>140</u>	<u>0</u>	<u>(140)</u>				
CONTRACTS :- Income	46,050	532,472	239,835	(292,637)			222.0%	
Expenditure	27,928	443,115	140,073	(303,042)	15,259	(318,301)	327.2%	
Movement to/(from) Gen Reserve	<u>18,122</u>	<u>89,357</u>	<u>99,762</u>	<u>10,405</u>				
Grand Totals:- Income	40,979	1,402,171	985,313	(416,858)			142.3%	
Expenditure	95,872	1,173,107	985,313	(187,794)	43,268	(231,062)	123.5%	
Net Income over Expenditure	<u>(54,893)</u>	<u>229,063</u>	<u>0</u>	<u>(229,063)</u>				
plus Transfer from EMR	0	30,410	0	(30,410)				
Movement to/(from) Gen Reserve	<u>(54,893)</u>	<u>259,473</u>	<u>0</u>	<u>(259,473)</u>				

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							
<i>Sapphire Cleaner</i>	31/12/2025	366814	1	130.79	0.00	130.79	0.00
					0.00	130.79	
AVLIES A.Vlies, Northwich Metals							
<i>Skips</i>	31/12/2025	1204	1	552.00	0.00	552.00	0.00
					0.00	552.00	
BLUEARROW Blue Arrow Traffic Management Ltd							
<i>Odd Rode PC</i>	19/12/2025	3333	1	510.00	0.00	510.00	0.00
					0.00	510.00	
CEF City Electrical Factors (N W Division)							
<i>Christmas</i>	20/11/2025	NWT/333824	1	56.30	0.00	56.30	0.00
					0.00	56.30	
CHELFMOB Chelford Mobile Services							
<i>Oil Tank/Labour</i>	31/12/2025	1247343	1	107.28	0.00	107.28	0.00
					0.00	107.28	
CHSFDR Cheshire Self Drive Ltd							
<i>AF21 RUC</i>	27/12/2025	86466	1	493.99	0.00	493.99	0.00
<i>MM70 MKP</i>	27/12/2025	86467	1	493.99	0.00	493.99	0.00
					0.00	987.98	
CLEWLEY Clewley Sweepers							
<i>MB/Christmas</i>	28/11/2025	33541	1	1,620.00	0.00	1,620.00	0.00
					0.00	1,620.00	
COLUM The Columbaria Company							
<i>NADEN</i>	31/12/2025	INV0106316	1	808.80	0.00	808.80	0.00
					0.00	808.80	
DAC DAC Beachcroft Claims Ltd							
<i>Fees</i>	08/12/2025	03-10529357	1	20.00	0.00	20.00	0.00
<i>03-10537705/DAC Beachcroft Cla</i>	31/12/2025	03-10537705	1	14.22	0.00	14.22	0.00
					0.00	34.22	

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							
<i>Payroll Admin</i>	31/12/2025	115616	1	142.27	0.00	142.27	0.00
					0.00	142.27	
DEFIB SHOP Defib Shop							
<i>Defib Battery</i>	25/11/2025	13/11/2025	1	360.00	0.00	360.00	0.00
					0.00	360.00	
DODGSON Dodgson & Bell Undertakers							
<i>Plaque</i>	11/12/2025	SUN2146	1	25.00	0.00	25.00	0.00
					0.00	25.00	
GRANART Granart							
<i>ESCOTT</i>	25/11/2025	INV-10131/25	1	123.60	0.00	123.60	0.00
<i>FLOCKHART</i>	17/12/2025	INV-10277/25	1	123.60	0.00	123.60	0.00
					0.00	247.20	
GTSECURITY G T Security Ltd							
<i>Christmas Security</i>	04/12/2025	1171	1	1,528.80	0.00	1,528.80	0.00
					0.00	1,528.80	
HUWSGRAY Huws Gray Limited							
<i>Premier/Witton</i>	18/11/2025	IM063443	1	157.00	0.00	157.00	0.00
<i>Frodsham</i>	12/12/2025	Z0545320	1	95.53	0.00	95.53	0.00
					0.00	252.53	
IDEALTURF Ideal Turf							
<i>Frodsham</i>	16/12/2025	015	1	180.00	0.00	180.00	0.00
					0.00	180.00	
INTELLIGEN Intelligent Monitoring Systems Ltd							
<i>Monthly licence fee</i>	01/12/2025	10982	1	223.50	0.00	223.50	0.00
					0.00	223.50	
JAROSALW Jaroslav Wawryk Wooden Urns							
<i>Caskets</i>	20/12/2025	CASKETS	1	130.00	0.00	130.00	0.00
					0.00	130.00	

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							
<i>First Interim Internal Audit</i>	17/12/2025	5370	1	768.00	0.00	768.00	0.00
					0.00	768.00	
JEF JEF Barrier							
<i>Christmas</i>	18/12/2025	INVOICE-071	1	438.00	0.00	438.00	0.00
<i>Remembrance Sunday</i>	18/12/2025	INVOICE-072	1	282.00	0.00	282.00	0.00
					0.00	720.00	
JHARDING John Harding & Son Ltd							
<i>Green Waste</i>	01/12/2025	9922	1	624.04	0.00	624.04	0.00
<i>Odd Rode PC</i>	22/12/2025	9969	1	612.00	0.00	612.00	0.00
					0.00	1,236.04	
KOMPAN Kompan Lets Play							
<i>Swing chain bolt/nut</i>	31/12/2025	266089	1	62.28	0.00	62.28	0.00
					0.00	62.28	
LANDSCAPE The Landscape Centre							
<i>Install and Delivery</i>	04/12/2025	SI-16924	1	15,330.00	0.00	15,330.00	0.00
					0.00	15,330.00	
LITE Lighting & Illumination Technology Exp Ltd							
<i>Weaverham PC</i>	09/12/2025	671499	1	240.00	0.00	240.00	0.00
<i>Christmas Lights</i>	31/12/2025	770012	1	190.80	0.00	190.80	0.00
<i>Christmas Lights</i>	31/12/2025	770014	1	7,201.20	0.00	7,201.20	0.00
					0.00	7,632.00	
LOCKTEC Lock-Tec							
<i>Remote AX63</i>	03/12/2025	30793	1	60.00	0.00	60.00	0.00
<i>Cylinder Key/Cap</i>	05/12/2025	30803	1	20.40	0.00	20.40	0.00
					0.00	80.40	
MACLIN Maclin Sourcing Solutions Limited							
<i>White De-Icing Salt</i>	04/12/2025	25293	1	2,145.60	0.00	2,145.60	0.00
<i>Barons Quay</i>	18/12/2025	25265	1	382.80	0.00	382.80	0.00
					0.00	2,528.40	

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							
<i>Tree of Lights</i>	13/11/2025	1714	1	50.40	0.00	50.40	0.00
					0.00	50.40	
NETWORLD S Net World Sports							
<i>Hartford PC</i>	11/12/2025	PSI14235041	1	269.80	0.00	269.80	0.00
					0.00	269.80	
OFFESS Office Essentials							
<i>A4 Paper</i>	12/12/2025	169280	1	22.79	0.00	22.79	0.00
					0.00	22.79	
PUGH Steve Pugh Grave Digger							
<i>Dane Valley</i>	31/12/2025	2565	1	300.00	0.00	300.00	0.00
					0.00	300.00	
RADIO NORT Radio Northwich							
<i>Christmas</i>	17/12/2025	2025114	1	432.00	0.00	432.00	0.00
					0.00	432.00	
REALCHRIST Real Christmas Trees Limited							
<i>1000030658/11532/Real Christma</i>	04/12/2025	1000030658	1	2,358.00	0.00	2,358.00	0.00
					0.00	2,358.00	
RECODED Recoded Solutions							
<i>Gov.uk Domain name</i>	27/12/2025	725541	1	60.00	0.00	60.00	0.00
					0.00	60.00	
RSS Rory Scott Services							
<i>Welding on Trailer</i>	11/12/2025	SI-119	1	120.00	0.00	120.00	0.00
					0.00	120.00	
RUDHEATH P Rudheath Parish Council							
<i>Hodkinson</i>	17/12/2025	300	1	925.00	0.00	925.00	0.00
<i>ELLIS</i>	31/12/2025	302	1	335.00	0.00	335.00	0.00
<i>HORROCKS</i>	31/12/2025	303	1	335.00	0.00	335.00	0.00
					0.00	1,595.00	

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						
<i>Christmas Medical Cover</i>	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						
<i>PPE/Cleansing/T&P</i>	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
Taylor's 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

<u>To Approve</u>	<u>103,394.14</u>
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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

15:29

Annual Budget - By Centre (Actual YTD Month 10)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
100	<u>Central Administration Wages</u>											
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	<u>(323,000)</u>	<u>(354,255)</u>			<u>(350,000)</u>		<u>(350,000)</u>	<u>(288,624)</u>	<u>(360,000)</u>		
105	<u>Parks Salaries</u>											
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

Northwich Town Council Current Year
Annual Budget - By Centre (Actual YTD Month 10)

15:29

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
Movement to/(from) Gen Reserve		<u>(76,150)</u>	<u>(108,577)</u>			<u>(83,750)</u>		<u>(83,750)</u>	<u>(71,812)</u>	<u>(96,000)</u>		
110	<u>Cemetery</u>											
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	<u>65,500</u>	<u>69,088</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>0</u>	<u>65,000</u>	<u>65,185</u>	<u>71,000</u>	<u>0</u>	<u>0</u>
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	<u>93,500</u>	<u>95,526</u>	<u>0</u>	<u>0</u>	<u>93,500</u>	<u>0</u>	<u>93,500</u>	<u>77,726</u>	<u>103,000</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>(28,000)</u>	<u>(26,439)</u>			<u>(28,500)</u>		<u>(28,500)</u>	<u>(12,541)</u>	<u>(32,000)</u>		
115												
4000	Salaries	0	0	0	0	0	0	0	6,071	0	0	0
	Overhead Expenditure	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,071</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Movement to/(from) Gen Reserve	<u>0</u>	<u>0</u>			<u>0</u>		<u>0</u>	<u>(6,071)</u>	<u>0</u>		
130	<u>Office</u>											

Continued on next page

Annual Budget - By Centre (Actual YTD Month 10)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		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

Annual Budget - By Centre (Actual YTD Month 10)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		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)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		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		<u>(50,000)</u>	<u>(60,841)</u>			<u>(85,600)</u>		<u>(85,600)</u>	<u>(79,595)</u>	<u>(95,125)</u>		
136	<u>Salary Events/Town</u>											
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

15:29

Annual Budget - By Centre (Actual YTD Month 10)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		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

15:29

Annual Budget - By Centre (Actual YTD Month 10)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		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

Annual Budget - By Centre (Actual YTD Month 10)

		<u>Last Year</u>		<u>Current Year</u>						<u>Next Year</u>		
		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		<u>(139,623)</u>	<u>(158,036)</u>			<u>(132,165)</u>		<u>(132,165)</u>	<u>(13,583)</u>	<u>(112,875)</u>		

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 at 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 inchoingly 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 are 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 as 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
- Completion of all legal documentation and recording of all information within our registers
- Instructions to gravediggers/stone masons
- Attendance 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 professionalism 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 bereavement 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 2 nd 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						

Proposed 2026/27 Fees

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 2 nd 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

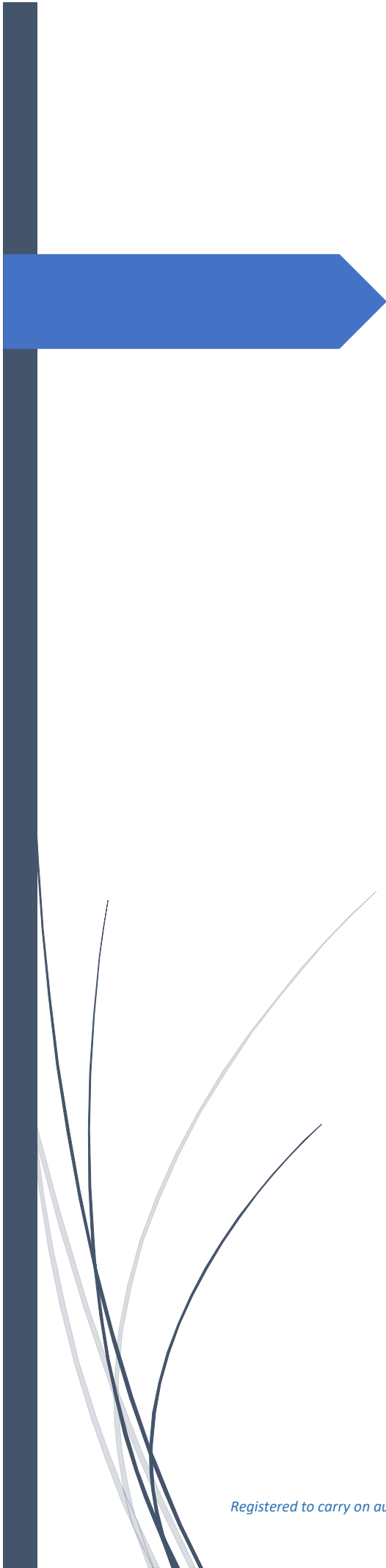
Prepared By : Cath Kirwan

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

INTERNAL AUDIT REPORT NORTHWICH TOWN COUNCIL

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.	<i>Councillors should ensure that all interests are declared for relevant items within council meetings.</i>	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	<i>Contracts should be procured in accordance with the Financial Regulations.</i>	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

**INTERNAL AUDIT REPORT
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	<i>The council must comply with the reimbursement requirements in the Financial Regulations.</i>	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	<i>Sequential invoices must be issued and retained for all sales income.</i> <i>The council should review this transaction in the ledger and ensure it is supported by appropriate sales documentation.</i>	23/12/2025 – Invoices 8893 and 8894 have been uploaded on the portal.

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
5	Review of the income categories indicated that VAT had been charged for chapel hire.	<i>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.</i>	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.	<i>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.</i>	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	<i>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.</i>	To be followed up at 2025/26 year end internal audit

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>The council should review the level of general reserves during the budget setting process with reference to sector guidance.</i>	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	<i>Year end procedures should be improved to ensure grants approved are included in earmarked year end reserves rather than creditors</i>	To be followed up at 2025/26 year end internal audit

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>The council should check the asset register to ensure that the spreadsheet formula used correctly removes any disposals in the register.</i>	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: <i>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:</i> - <i>reference number</i> - <i>title of agreement</i> - <i>LA department responsible</i>	<i>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.</i>	To be followed up at 2025/26 year end internal audit

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
	- <i>description of the goods and/or services being provided</i> - <i>supplier name and details</i> - <i>sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</i> - <i>Value Added Tax that cannot be recovered</i> - <i>start, end and review dates</i> - <i>whether or not the contract was the result of an invitation to quote or a published invitation to tender, and</i> - <i>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</i>		
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:	<i>The processing of transactions from receipts that include a number of categories of VAT should ensure that VAT is correctly accounted for.</i>	Noted

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>The council should conduct an annual review of the effectiveness of the system of internal controls and document this review in the minutes.</i>	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.	<i>The council need to review its contingency arrangements for maintaining complete and accurate financial systems and controls in the absence of key staff.</i>	Recommendation Outstanding

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>The council should consider formalising its priorities and objectives into a medium term corporate plan.</i>	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.	<i>The Rialtas accounting system must be updated with current pricing lists.</i>	Officers have noted that a credit note was issued for this item.

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
5	There is an issue with the wording of the Financial Regulations when referring to the thresholds for estimates: <i>“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.”</i> 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.	<i>The council should review the wording of the Financial Regulations with regard to securing quotations and estimates</i>	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	<i>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</i>	To be followed up at 2025/26 year end internal audit

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
	Regulations requiring written explanation. Financial Regulations state the following: <i>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.</i> We are informed that the Chief Officer reviews all budget headings in detail with the Finance Committee at each monthly meeting.	<i>regulations where a written explanation is needed.</i>	
2023/24 Year end internal audit			
No further issues arising – a robust set of year end records have been maintained with a comprehensive audit trail to supporting information.			

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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 <i>The correct VAT treatment should be applied to all chargeable services.</i> <i>It would be beneficial if external VAT support is secured to review all chargeable services to determine the VAT correct status.</i>	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	<i>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.</i> <i>Appropriately authorised Purchase Orders must be issued for all significant contracts</i>	No further procurement or Purchase Order issues identified in 2024/25 first interim internal audit.

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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	<i>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.</i>	VAT training has been received by officers and advice on VAT from the NALC VAT advisor

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>Recurring Issue:</i> <i>The correct VAT treatment should be applied to all chargeable services.</i> <i>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.</i>	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

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>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.</i>	Recommendation Outstanding
5	The tender threshold is stated as £50000 in the council Standing Orders, and £25,000 in the Financial Regulations.	<i>The tender threshold in the Standing Orders and Financial Regulations. Should be consistent.</i>	Recommendation Outstanding
6	We could not identify the following information published on the council website as prescribed in the Transparency Code: <i>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:</i> - <i>reference number</i> - <i>title of agreement</i> - <i>LA department responsible</i> - <i>description of the goods and/or services being provided</i> - <i>supplier name and details</i>	<i>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.</i>	Recommendation Outstanding

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
	- <i>sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</i> - <i>Value Added Tax that cannot be recovered</i> - <i>start, end and review dates</i> - <i>whether or not the contract was the result of an invitation to quote or a published invitation to tender, and</i> - <i>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</i>		
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: <i>4.8. The Clerk shall regularly provide the council with a statement of receipts and payments to date under each head of the</i>	<i>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.</i>	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

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
	<i>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.</i>		
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.	<i>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.</i>	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	<i>The risk assessment should be updated to include supplier fraud including the adequacy of supplier onboarding controls.</i>	Recommendation Outstanding

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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		

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>The council should establish an Investment Strategy and Treasury Management Strategy with reference to the requirements of the Local Government Act 2003.</i>	Recommendation Outstanding
	Annual pay rises are notified to the payroll agent via an email from officers.	<i>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.</i>	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	<i>The council gifts and hospitality policies should cover officers as well as members.</i> <i>The council should consider adopting an expenses policy that covers both officers and members.</i>	Recommendation Outstanding

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>The council should consider establishing an income collection/debt write off policy to ensure a consistent approach to debtors.</i> <i>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.</i>	Recommendation Outstanding
5	Feedback to our interim internal audit questionnaire item regarding Public Contract Regulations indicate no officers had received training in the requirements.	<i>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).</i>	Recommendation Outstanding

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	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.	<i>Recurring Recommendation</i> <i>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.</i> <i>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.</i> <i>As this is a recurring issue a sample check of contract SLAs with invoices should be added to the regular councillor checks carried out.</i>	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.	<i>The risk assessment should be updated to include supplier (procurement) fraud including the adequacy of supplier onboarding controls.</i>	Recommendation Outstanding

**INTERNAL AUDIT REPORT
NORTHWICH TOWN COUNCIL**

	ISSUE	RECOMMENDATION	FOLLOW UP
	The council is party to a number of contracts with varying lengths and conditions.	<i>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.</i>	Recommendation Outstanding