NORTHWICH TOWN COUNCIL

Town Clerk: Chris Shaw
Council Offices, 78 Church Road, Northwich, Cheshire, CW9 5PB - 01606 41510
www.northwichtowncouncil.gov.uk chrisshaw@northwichtowncouncil.gov.uk

Dear Councillor

You are summoned to attend the Annual General Meeting of the NORTHWICH TOWN COUNCIL to be held in the Council Chamber at 6.30pm on Monday 18th May 2026.

Yours Sincerely

Chris Shaw

Chris Shaw
Chief Officer

AGENDA

At 6.30pm, the Chief Officer will announce the entrance of the

Town Mayor Councillor Julie Macdonald

1. Town Mayor Councillor Julie Macdonald to present cheques to the Town Mayors charities – Changing Lives and The Joshua Tree.
2. Apologies for absence or absence.
3. To elect the Town Mayor for 2026/27
4. To elect the Deputy Town Mayor 2026/27
5. To approve list of Members of Committees and Representatives on Outside Bodies
6. To approve General Power of Competence
7. To note attendance at Northwich Town Council Meetings
8. To agree meeting Calendar 2026/27
9. AGAR 2025/26
10. Year End Audit – JDH Business Services

Report to :	**AGM**
Meeting Date :	**18th May 2026**
Agenda Item :	**5**
Prepared By :	**Chris Shaw**
Subject :	**Committees & Outside Bodies Reps 26/27**

Finance, General Purpose & Amenities Committee

This meeting is to be held the third Monday of each month at 5.30 p.m.

1. Julie MacDonald	2. Catherine Fox
3. Kate Cernik	4. Bob Cernik
5. Andy Kent	6. Catriona Stewart
7. Sam Naylor	8. Rachel Waterman
9. Tom Melville	10. Olwyn Dean

Planning & Environment Committee

This meeting will be held every fourth Monday of the month at 5.00 p.m.

1. Olwyn Dean	2. Graham Emmett
3. Emma Guy	4. Andy Stott
5. Robert Cernik	6. Brian Holland
6. Stephen Harcombe	8. Patricia Parkes
9. Joanne Callaghan	10. Janet Illidge

Grants Committee

Meetings will be held on the following dates at 5.30 p.m.

Dates to be confirmed (2 meetings each year)

1. Andy Kent	2. Catriona Stewart
3. Julie MacDonald	4. Kate Cernik
5. Cathrine Fox	6. Patricia Parkes
7. Janet Illidge	8. Brian Holland
9. Sam Naylor	10. Emma Guy

Policy & Operations Committee

Chair & Vice from all the above Committees, meetings as requested.

1. Town Mayor
2. Deputy Town Mayor
3. Chair of Planning & Environment
4. Vice Chair of Planning & Environment
5. Chair of Grants
6. Vice Chair of Grants
9. Chair of Finance & Amenities
10. Vice Chair of Finance & Amenities

Personnel Committee to be agreed at first meeting of Policy & Operations

1.

2.

3.

4.

Chairs and Vice Chairs of all Committees to be elected at their first Committee meetings.

Representatives on Outside Bodies 2026-2027

ORGANISATION	NUMBER OF VACANCIES	PROPOSED COUNCILLOR REPRESENTATIVE	PERIOD OF OFFICE
Sir John Deane's College Foundation Trust	1	Councillor Catriona Stewart	1 year
Northwich BID	2	Chris Shaw (Chief Officer) Councillor Rachel Waterman	1 year
Cheshire Association of Local Councils (CHALC)	2	Chris Shaw (Chief Officer) Cath Kirwan (Deputy Chief Officer)	1 year
Manchester International Airport	2	Chris Shaw (Chief Officer) Councillor Catherine Fox	1 year
Mid Cheshire Community Rail	2	Councillor Andy Kent Chris Shaw (Chief Officer)	1 year
Warrington & Vale Royal College	3	Councillor Sam Naylor	1 year
Northwich Bio Gas	2	Councillor Brian Holland Councillor Julie Macdonald	1 year
TATA Heat and Power now LSEP	2	Councillor Graham Emmett Councillor Brian Holland	1 year
Care Partnership	1	Councillor Kate Cernik	1 year
Dementia Northwich	2	Councillor Kate Cernik Cath Kirwan (Deputy Chief Officer)	1 year

Report to : **AGM**

Meeting Date : **18th May 2026**

Agenda Item : **6**

Prepared By : **Chris Shaw**

Subject : **General Power of Competence (GPC)**

Background

The General Power of Competence (GPC) was introduced by the Localism Act 2011 and took effect in February 2012. In simple terms, it gives councils the power to do anything an individual can do provided it is not prohibited by other legislation. It applies to all principal councils (district, county and unitary councils etc). It also applies to eligible1 parish and town councils. It replaces the wellbeing powers in England that were provided under the Local Government Act 2000.

The scope – and some limitations – of the General Power are set out in sections 1 to 6 of the Localism Act 2011.

In summary, the GPC enables councils to do things:

• an individual may generally do
• anywhere in the UK or elsewhere
• for a commercial purpose or otherwise, for a charge or without a charge
• without the need to demonstrate that it will benefit the authority, its area or persons resident or present in its area (although in practice councils will want to realise such benefits).

But there are some limitations on General power, either because they are not things which an individual can do or because they are excluded by the Act. The GPC will not:

• provide councils with new powers to raise tax or precepts or to borrow
• enable councils to set charges for mandatory services, impose fines or create offences or byelaws, over and above existing powers to do so
• override existing legislation in place before the Localism act 2011, so-called 'pre-commencement limitations' (however powers enacted after commencement of the GPC will only limit the GPC if this explicitly stated in the legislation).

Where using the GPC for charging or trading purposes, the recipient should agree to the service being provided, the income from charges should not exceed the cost of provision and, where things are done for commercial purposes, this must be done through a specified type of company.

Notwithstanding the limitations outlined above, the GPC remains a broad power.

As part of the Government's wider localism agenda, the GPC is intended not only to increase local authority powers but to give greater confidence in the scope of those powers and to signal that how those powers are used is a matter for local authorities (Department for Communities and Local Government, November 2011).

It should encourage more managed risk taking by councils. In enacting the GPC, the Government intended to remove the uncertainty which had arisen around the scope of the previous wellbeing powers – to promote the economic, environmental and social wellbeing of a council's area – where the courts had found that these powers did not enable councils to enter some arrangements such as a mutual insurance company across several councils – the so-called London Authorities Mutual Ltd (LAML) case in 2009.

Criteria required

- Two thirds of the Council to be elected members and not Co – Opted
- Qualified Chief Officer

Council to resolve adopting the General Power of Competence.

Decision of the Council is requested.

Chris Shaw

Chief Officer

Report to : AGM

Meeting Date : 18th May 2026

Agenda Item : 7

Prepared By : Cath Kirwan

Subject : Councillors Attendance at Meetings 25-26

Councillors Attendance at Meetings 25-26
Full Council

Members	May/AGM	June	July	August	September	October	November	December	January	February	March	April
JOANNE CALLAGHAN	✓	✓	✓		✓	✓	✓	✗	✗	✗	✓	✓
KATE CERNIK	✓	✓	✓	*N*	✓	✓	✓	✓	✓	✓	✓	✓
BOB CERNIK	✓	✓	✓	*O*	✓	✓	✓	✓	✓	✓	✓	✓
OLWYN DEAN	✓	✗	✓		✗	✗	✗	✗	**Leave of Absence**			✓
GRAHAM EMMETT	✓	✗	✗		✓	✓	✓	✗	✓	✓	✓	✗
CATHERINE FOX	✗	✗	✓		✓	✓	✓	✓	✓	✗	✗	✓
ALISON GERRARD	✗	✓	✗	*M*	✗	✓	✗	✗	✗	✓	✗	✗
EMMA GUY	✓	✓	✓	*E*	✓	✓	✓	✓	✓	✓	✓	✓
STEPHEN HARCOMBE	✓	✓	✓	*E*	✓	✓	✗	✗	✓	✓	✓	✓
JANET ILLIDGE	✗	✓	✓	*T*	✓	✓	✓	✓	✗	✓	✗	✗
ANDREW KENT	✓	✓	✓	*I*	✓	✓	✓	✓	✓	✗	✓	✓
JULIE MACDONALD	✓	✓	✓	*N*	✓	✗	✓	✓	✓	✓	✓	✓
ARTHUR NEIL	✗	✓	✗	*G*	✓	✗	✓	✓	✗	✗	✗	✗
PATRICIA PARKES	✗	✓	✓		✓	✗	✓	✓	✗	✓	✓	✗
TOM MELVILLE	✗	✗	✗		✗	✓	✓	✗	✓	✗	✗	✗

SAM NAYLOR	✓	✗	✓		✓	✗	✓	✓	✓	✗	✓	✗
LEE SIDDALL	✓	✓	✗		✗	✓	✓	✓	✓	✗	✗	✗
CATRIONA STEWART	✓	✓	✓		✓	✗	✓	✓	✓	✓	✓	✓
ANDREW STOTT	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓
RACHEL WATERMAN	✓	✓	✓		✗	✓	✓	✓	✓	✓	✓	✓

Finance, Amenities and General Purpose Meeting

Members	May	June	July	August	September	October	November	December	January	February	March	April
TOM MELVILLE	✗	✓	✗	✗	✗	✗	✓	✗	✗	✓	✓	✓
SAM NAYLOR	✓	✗	✗	✓	✗	✗	✗	✗	✗	✓	✓	✗
BOB CERNIK	✓	✓	✗	✗	✓	✓	✓	✓	✓	✓	✗	✗
KATE CERNIK	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓
LEE SIDDALL	✗	✓	✗	✗	✗	✗	✗	✗	✓	✗	✗	✗
CATRIONA STEWART	✓	✗	✓	✗	✓	✓	✓	✓	✗	✗	✓	✓
ANDY KENT	✓	✗	✓	✗	✓	✓	✗	✓	✗	✓	✓	✓
CATHERINE FOX	✗	✗	✓	✓	✗	✓	✗	✓	✓	✓	✓	✓
JULIE MACDONALD	✓	✓	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓
RACHEL WATERMAN	✓	✓	✗	✓	✓	✗	✓	✓	✓	✓	✗	✓

Planning

Members	May	June	July	August	September	October	November	December	January	February	March	April
BOB CERNIK	✗	✗	✓	✗	✗	✓	✓	✓	✓	✓	✓	✗
PATRICIA PARKES	✓	✓	✗	✓	✗	✓	✓	✓	✗	✓	✓	✓
EMMA GUY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
GRAHAM EMMETT	✓	✓	✓	✓	✓	✗	✗	✓	✓	✓	✗	✗
JO CALLAGHAN	✗	✗	✗	✓	✓	✗	✓	✗	✗	✗	✓	✗
STEPHEN HARCOMBE	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✗
ANDY STOTT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ARTHUR NEIL	✗	✗	✗									
JANET ILLIDGE	✗	✓	✗	✗	✓	✓	✓	✗	✓	✓	✓	✓
OLWYN DEAN					✗	✗	✗	Leave of Absence				✓
CATHERINE FOX	✓	✓	✗	✓	✗	✓	✓	✓	✗	✗	✗	✓

Grants

Members	Jun-25	Jan-26
ANDREW KENT	✓	✗
RACHEL WATERMAN	✓	✓
TOM MELVILLE	✓	✗
KATE CERNIK	✓	✗
CATRIONA STEWART	✓	✗
OLWYN DEAN	✓	✗
JULIE MACDONALD	✓	✓
JANET ILLIDGE	✓	✓
PATRICIA PARKES	✓	✓
LEE SIDDALL	✗	✗

Laundry Meeting

MEMBERS	April
JOANNE CALLAGHAN	✕
KATE CERNIK	✓
BOB CERNIK	✓
OLWYN DEAN	✕
GRAHAM EMMETT	✕
CATHERINE FOX	✓
ALISON GERRARD	✓
EMMA GUY	✓
STEPHEN HARCOMBE	✓
JANET ILLIDGE	✕
ANDREW KENT	✕
JULIE MACDONALD	✓
ARTHUR NEIL	✕
PATRICIA PARKES	✕
TOM MELVILLE	✕
SAM NAYLOR	✓
LEE SIDDALL	✕
CATRIONA STEWART	✕
ANDREW STOTT	✓
RACHEL WATERMAN	✓

Report to : AGM

Meeting Date : 18th May 2026

Agenda Item : 8

Prepared By : Chris Shaw

Subject : Meetings Calendar

Meetings Calendar 2026-2027

May 2026	
18th 5.30pm	Town and Parish Meeting
18th 6.30pm	Annual General Meeting
19th 6.30pm	Finance, General Purposes and Amenities Committee
26th 5.00pm	Planning and Environment Committee

June 2026	
1st 6.00pm	Town Council
15th 5.30pm	Finance and General Purposes Committee
22nd 5.00pm	Planning and Environment Committee

July 2026	
6th 6.00pm	Town Council
20th 5.30pm	Finance, General Purposes and Amenities Committee
22nd 5.30pm	Grants Committee Meeting
27th 5.00pm	Planning and Environment Committee

August 2026	
Recess no Town Council Meeting held.	
19th 5.30pm	Finance, General Purposes and Amenities Committee
24th 5.00pm	Planning and Environment Committee

September 2026	
7th 6.00pm	Town Council
21st 5.30pm	Finance, General Purposes and Amenities Committee
28th 5.00pm	Planning and Environment Committee

October 2025	
5th 6.00pm	Town Council
19th 5.30pm	Finance, General Purposes and Amenities Committee
26th 5.00pm	Planning and Environment Committee

November 2026	
2nd 6.00pm	Town Council
16th 5.30pm	Finance, General Purposes and Amenities Committee
23rd 5.00pm	Planning and Environment Committee

December 2026	
7th 6.00pm	Town Council
16th 5.30pm	Grants Committee Meeting
21st 5.30pm	Finance, General Purposes and Amenities Committee
28th 5.00pm	Planning and Environment Committee

January 2027	
4th 6.00pm	Town Council
18th 5.30pm	Finance, General Purposes and Amenities Committee
25th 5.00pm	Planning and Environment Committee

February 2027	
1st 6.00pm	Town Council
15th 5.30pm	Finance, General Purposes and Amenities Committee
22nd 5.00pm	Planning and Environment Committee

March 2027	
1st 6.00pm	Town Council
15th 5.30pm	Finance, General Purposes and Amenities Committee
22nd 5.00pm	Planning and Environment Committee

April 2027	
5th 6.00pm	Town Council
19th 5.30pm	Finance, General Purposes and Amenities Committee
26th 5.00pm	Planning and Environment Committee

Information

Full Council meetings are held on the 1st Monday of each month at 6.00 pm, with the exception of Bank Holidays when the meeting will be held the following Monday.

Finance, General Purposes & Amenities Committee meetings are held on the 3rd Monday of each month.

Planning & Environment Committee meetings are held on the 4th Monday of each month.

The Grants Committee and Policy and Operations Committee meet on an ad hoc basis as required.

Meeting times for all committees will be shown in agendas posted on the Council website and notice board 3 days prior to the meeting.

Members of the public can attend all meetings but will be unable to make any comments.

If a member of the public wishes to bring an issue to the Town Council this must be put in writing to the Chief Officer at least 7 working days before the meeting and may speak in the 'Open Forum', for a maximum of 10 minutes and 10 minutes for questions. No discussion will take place, but the member of the public will be responded to in writing as necessary.

Chris Shaw

Chief Officer

Report to : AGM

Meeting Date : **18th May 2026**

Agenda Item : **9**

Prepared By : Cath Kirwan

Subject : **AGAR**

Background

After each year end NTC must complete the Annual Governance and Accountability Return. This must be returned to PKF Littlejohn LLP, they carry out an external audit further to NTC providing documentation and information they request.

Attached is the AGAR which has been completed by NTC and the internal auditor

The documentation requested by PKF Littlejohn will be sent over in the next few weeks.

Once all the information has been checked by PKF Littlejohn they will complete Section 3 of the AGAR and send this back to us for NTC to display on the website and notice board.

Members to approved AGAR figures attached.

Decision of the Council is requested

Cath Kirwan

Deputy Chief Officer

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*

2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2026
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2025/26

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at **31 March 2026** been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		N/A

Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from **www.nalc.gov.uk or from **www.ada.org.uk**

Annual Internal Audit Report 2025/26

Northwich Town Council

northwichtowncouncil.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority. KEY: IA = Internal Audit

Internal control objective	Yes	No*	Not covered**	
A. Appropriate accounting records have been properly kept throughout the financial year.	✓			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓			except for issues in IA report.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓		see IA report.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored, and reserves were appropriate.	✓			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓			
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	✓			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓			
H. Asset and investments registers were complete and accurate and properly maintained.	✓			
I. Periodic bank account reconciliations were properly carried out during the year.	✓			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓			
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*	N/A		✓	
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓			except for issue 4 in year end IA report.
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓			
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes)*	✓			
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		*See 1 below	except for 'issue 4' in year end IA report

P. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken	Name of person who carried out the internal audit
06/01/26, 24/03/26, 11/05/26	JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit: JDH Business Services Ltd Date: 11/05/26

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

****Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).**

1. Disclaimer: scope limited to checking appropriate policies and council-owned domain and email address in place.

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

Northwich Town Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed			
	Yes	No*		'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
			✓	
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓			*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.*

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

www.northwichtowncouncil.gov.uk

Section 2 – Accounting Statements 2025/26 for

Northwich Town Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	442,781	336,349	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value **must** agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	590,000	655,743	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	857,927	863,241	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	666,125	703,214	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	888,234	821,677	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	336,349	330,442	*Total balances and reserves at the end of the year. **must** equal (1+2+3) - (4+5+6).*

8. Total value of cash and short term investments	328,921	361,453	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	1,478,000	1,801,866	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?		✓	*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

SIGNATURE REQUIRED

Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

ANNUAL RETURN

FOR THE YEAR ENDED 31 MARCH 2026

Northwich Town Council Current Year

SECTION 2 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistant with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer		Date	
I confirm that these accounts are approved by the Council and recorded as council minute reference		Dated	
Signed on behalf of the above Council (Chair)		Date	

		Last Year £	This Year £	General Notes for Guidance
1	Balances brought forward	**442,781**	**336,349**	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of the previous year.
2	(+) Precept or Rates and Levies	**590,000**	**655,743**	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3	(+) Total other receipts	**857,927**	**863,241**	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4	(-) Staff costs	**666,125**	**703,214**	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5	(-) Loan interest/capital repayments	**0**	**0**	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6	(-) All other payments	**888,234**	**821,677**	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	(=) Balances carried forward	**336,349**	**330,442**	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8	Total value of cash and short term investments	**328,921**	**361,453**	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9	Total fixed assets plus long term investments and assets	**1,478,000**	**1,801,886**	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10	Total borrowings	**0**	**0**	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

The following documents should accompany the accounts when submitted to the auditor:

* A brief explanation of significant variations from last year to this year in Section 2;
* Bank Reconciliation as at 31 March

Report to :	**AGM**
Meeting Date :	**18th May 2026**
Agenda Item :	**10**
Prepared By :	Cath Kirwan
Subject :	**Internal Audit Report**

Background

To approve JDH Business Services Ltd (internal Auditors) interim report for Northwich Town Council for 2025/2026.

Decision of the Council is requested

Cath Kirwan

Deputy Chief Officer

Northwich Town Council

Internal Audit 2025/26

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.
- Review of Assertion 10 (Annual Governance Statement) requirements.

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, subject to the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

JDH Business Services Limited

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
2025/26 year end internal audit			
1	The AGAR Annual Governance Statement that the council confirms YES/NO to contains the following assertion: *'3.We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. 'Yes' means that this authority 'has only done what it has the legal power to do and has complied with Proper Practices in doing so.'*	*The council must secure sufficient and comprehensive advice from specialist legal advisers/experts that it is compliant with all required laws and regulations before making a final decision on the Verdin Park scheme.* ***NB we are informed the council has commissioned specialist Barrister advice regarding the scheme***	
2	The Council have not approved an annual risk assessment in 2025/26.	*The council must implement effective annual risk assessment covering all financial, governance, service and operational risks with effective mitigation*	

	ISSUE	RECOMMENDATION	FOLLOW UP
		actions implemented on a timely basis . The risk assessment document should be reviewed, updated and approved by council each financial year.	
3	AGAR accounts issues: - The council has incorrectly completed box 11 on the draft AGAR accounts page. The response to this box for 2025/26 should be 'YES' if the council is not a sole trustee. The response should only be 'NO' if the council is a sole trustee and it has erroneously included trust transactions with the council accounts. - Fixed assets value has been transposed incorrectly in the AGAR accounts as £1801866. The value in the fixed asset register is £1801866.	*The draft AGAR should be amended as noted.* *The draft AGAR accounts should be updated to include the correct fixed asset value.*	

	ISSUE	RECOMMENDATION	FOLLOW UP
4	We could not identify the following information published on the council website as prescribed in the Transparency Code. In addition the council needs to review all other publishing requirements of the Transparency Code: *PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:* - *reference number* - *title of agreement* - *LA department responsible* - *description of the goods and/or services being provided* - *supplier name and details* - *sum to be paid over the length of the contract or the estimated annual spending or budget for the contract* - *Value Added Tax that cannot be recovered* - *start, end and review dates*	*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.*	

	ISSUE	RECOMMENDATION	FOLLOW UP
	- *whether or not the contract was the result of an invitation to quote or a published invitation to tender, and* - *whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number*		
2025/26 Second interim internal audit			
1	There was no evidence provided of a quotation process for the AMR contract for Christmas lights installation and Festoon that related to the following payments: • 22/01/2026 AMR Purchase Ledger 592/11576/Christmas light installation £20,797.42 • 22/01/2026 AMR Purchase Ledger 580/11582/Festoon £13,140.00	*All contracts should be procured in accordance with the requirements of the Financial Regulations.* ***NB we are informed the contractor are a preferred supplier for the installation of Christmas Lights.***	

	ISSUE	**RECOMMENDATION**	**FOLLOW UP**
2	No documentation could be identified for the following payment: • 04/02/2026 BACS Cashbook Tesco £66.78	*Invoices/vouchers should be secured and retained for all expenditure.*	
3	The net of VAT figure of £20.68 was incorrect for the Amazon payments selected in our sample. The net of VAT figure should be £23.81.	*VAT should be accounted for currently on all standard rated expenditure.*	
2025/26 First interim internal audit			
1	Information received indicates that a councillor interest was not declared for an item in the November 2025 meeting, although the interest has been declared when the item has subsequently been included in the agenda.	*Councillors should ensure that all interests are declared for relevant items within council meetings.*	
2	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	*The council must comply with the reimbursement requirements in the Financial Regulations.*	

	ISSUE	RECOMMENDATION	FOLLOW UP
	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		
3	Review of the income categories indicated that VAT had been charged for chapel hire.	*The council should review whether the correct VAT classification has been applied to all chapel hire income as hire income is unusually VAT exempt unless an 'option to tax' has been applied.*	
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**	*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.*	**Implemented**

	ISSUE	RECOMMENDATION	FOLLOW UP
	council website, the document contains no announcement date and the section for signature by the Chief Officer is not signed.		
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 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.	*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.*	**Implemented**
3	A total of £148496 general reserves is disclosed in the balance sheet which is 22.6% of the 2025/26 precept of £655743. Sector guidance is that councils should aim for a general reserve level of between 25% and 100% of the precept or net operating expenditure.	*The council should review the level of general reserves during the budget setting process with reference to sector guidance.*	**Implemented**

	ISSUE	RECOMMENDATION	FOLLOW UP
4	The 'Other Creditors' figure of £2672 comprises s137 grants approved but not paid at the year end. Therefore, these creditors did not relate to goods and services received by the council in 2024/25 as they were approved grants that were due to be paid. These grants should have been included in earmarked reserves at the year end rather than creditors	*Year end procedures should be improved to ensure grants approved are included in earmarked year end reserves rather than creditors*	**No further creditor issues identified in 2025/26 year end internal audit**
5	Fixed Assets register Review: A note to the register states that all disposals are highlighted in red. However, the formula used to total the excel spreadsheet captures all assets in the listing, including disposals.	*The council should check the asset register to ensure that the spreadsheet formula used correctly removes any disposals in the register.*	**Implemented**
6	Recurring Issue: We could not identify the following information published on the council website as prescribed in the Transparency Code: *PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity,*	*The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.*	**Recommendation Outstanding**

	ISSUE	RECOMMENDATION	FOLLOW UP
	purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published: - *reference number* - *title of agreement* - *LA department responsible* - *description of the goods and/or services being provided* - *supplier name and details* - *sum to be paid over the length of the contract or the estimated annual spending or budget for the contract* - *Value Added Tax that cannot be recovered* - *start, end and review dates* - *whether or not the contract was the result of an invitation to quote or a published invitation to tender, and* - *whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number*		