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.		

***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

Cheddleton Parish Council

https://cheddleton-pc.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.

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. *		✔	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
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")* *			✔
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.	✔		
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.	✔		

	Yes	No	Not applicable
P. (For local councils only) 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 * PLEASE SEE ATTACHMENT

30/04/2026 08/05/2026

Name of person who carried out the internal audit

Kim Squires

Signature of person who carried out the internal audit K Squires

Date 11/05/2026

***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).

Cheddleton Parish Council

Annual Internal Audit Report 2025/26

This document is a supplement to page 3 of 6 of the Annual Governance and Accountability Return (AGAR) 2025/26, Form 3 and is intended to be read and published with that document. Copies of this document must be displayed with the AGAR and forwarded to the External Auditor.

Internal Control Objective	Response	Reason for 'No'/'Not covered' response
A Appropriate accounting records have been properly kept throughout the financial year.	NO	During the long-term sickness leave, and following the resignation of the Clerk, no financial records were kept. Upon the appointment of a new Clerk, the records were updated in a timely manner and are now accurate and properly kept.
B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	NO	During the period when the Council did not have a Clerk, previously strong internal controls were considerably weakened. Payments were approved retrospectively for purchases not previously approved. Upon the appointment of a new Clerk, proper internal controls have been reinstated.
C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	YES	
D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	NO	Progress against budget was not monitored at all during the period when the Council was without a Clerk.
E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	YES	
F Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for	NOT COVERED	No cash transactions occurred.
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.	YES	

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Cheddleton Parish Council

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

	Agreed Yes	Agreed 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.*
	Yes	No	N/A	
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.			✓	*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:

26/05/2026

and recorded as minute reference:

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

Chair

Clerk

www.cheddleton-pc.gov.uk

Cheddleton Parish Council

This document is a supplement to page 4 of 6 of the Annual Governance and Accountability Return (AGAR) 2025/26.

Annual Governance Statements	Response	Reason for No response
2.We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	NO	There was a six-month period during which the Clerk position was vacant, resulting in financial systems and reporting not being maintained or updated as required. Since the appointment of the new Clerk, financial reporting and reconciliations are now completed monthly.
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.	NO	During a period when the Clerk position was vacant, some expenditure was incurred without prior Council consideration and without the relevant statutory power being identified in advance. Since the appointment of the new Clerk, this has been rectified. Appropriate statutory powers, including Section 137 where applicable, are now identified and recorded against all expenditure within the accounting software. In addition, expenditure is not processed without prior Council resolution, unless covered by emergency procedures or delegated authority approved by the Council.
6.We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	NO	There was no formal Internal Control document in place during the year. Since the appointment of the new Clerk, an Internal Control document has been implemented and has been approved and adopted by Full Council.

Section 2 – Accounting Statements 2025/26 for

Cheddleton Parish 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	87,594	103,462	*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	82,000	85,500	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	78,074	52,354	*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	72,010	83,717	*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	72,196	101,260	*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	103,462	56,339	*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	105,717	54,247	*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	768,883	800,216	*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.

Date 30/04/2026

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

26/05/2026

as recorded in minute reference:

17

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

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of Cheddleton Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit,** it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/ .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

forvis mazars

Attachment 1.1 - Bank Reconciliation - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025 (selected)

Point 1.10 - *"Statements reconciling each of the authority's bank accounts with its accounting records need to be prepared on a regular basis, including at the financial year-end and reviewed by members of the authority".*

Point 5.20 - *"The year-end bank reconciliation is a key financial control as it will provide evidence to support the total cash and short-term investments balance shown in Line 8 in Section 2 of the authority's AGAR. As bank statements may be made up to different dates in the month, care should be taken, particularly at year-end, to ensure that the statement being reconciled includes balances as at 31 March".*

Point 5.175 - *"Where an authority holds short-term investments such as deposit or savings accounts, all year-end balances must be reported in detail within the bank reconciliation and be included in the sum of line 8".* For more information on short-term investments, please see point 2.23 of the Practitioner's Guide 2025.

Instructions for completing this template

1. Please fill in the figure from the Annual Governance and Accountability Return (AGAR) for the Box 8 Cash and Cash Equivalents balance.
2. Complete the relevant sections to disclose the value of any cash held at bank accounts, any other cash amounts e.g., petty cash, any unbanked cash and any unpresented cheques. Each section includes a total and this will feed into a Net Balances figure towards the
3. The final row calculates a difference between the Box 8 value per the AGAR and the adjusted bank balance at 31 March 2026. This should be NIL (or round to nil) for the balance to be satisfactorily reconciled.

NB: If the authority has <u>either</u> total income (Boxes 2+3) or total expenditure (boxes 4+5+6) above £500,000, the authority must provide a copy of the bank statement(s) showing the value of the bank account(s) at 31 March 2026 to support the figures per this template.

Box 8 Cash and Cash Equivalents	**54,247.00**	
Bank Statement Balances		
Nat West Current Account	4,247.09	
CCLA	50,000.00	
Total Cash at Bank	**54,247.09**	
Additional Balances e.g., petty cash, short-term investments		
Total Additional Cash Balances	**0.00**	
Total Balances at 31 March 2026	**54,247.09**	*calculated figure*
ADD unbanked cash		
Total Unbanked Cash	**0.00**	
LESS unpresented cheques		
Total Unpresented Cheques	**0.00**	
Net Balances at 31 March 2026	**54,247.09**	*calculated figure*
Difference	**-0.09**	*calculated figure*

Statement of Variances - Year ended 31 March 2026

Instructions for completing this template:

1. Enter figures per the AGAR in the cells highlighted in light blue. This will automatically calculate a difference and a percentage change between years.
2. If the variance is within 15%, no explanation is required (except fixed assets). However, if it is outside this threshold, the percentage difference will highlight in yellow and an explanation is required.
3. Explanations should be entered in the 'Item' column within each section, quantified as appropriate. This will automatically calculate the remaining difference and the percentage unexplained. There is additional space in the 'Additional comments/explanations' column, where a more detail explanation can be provided for the movement between years.
4. Once a sufficient explanation has been given to bring the percentage within 15% between years, the percentage difference cell will highlight as 'green' in the 'explained' line.

Please note that for fixed assets, regardless of the percentage change in the figure, an explanation is required for the movement.

Item	2024-25	2025-26	Difference	%	Additional comments / explanations
Box 2: Precept or Rates and levies	**82,000.00**	**85,500.00**	**3,500.00**	**4.3%**	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 2: Precept or Rates and levies (explained)			**3,500.00**	**4.3%**	**No further explanation needed**

Box 3: Total other receipts	**78,074.00**	**52,354.00**	**-25,720.00**	**-32.9%**	
No applications for grants		-9,861.00	-9,861.00		
Craft centre room not hired out for the year		-8,145.00	-8,145.00		
			0.00		
			0.00		
			0.00		
Box 3: Total other receipts (explained)			**-7,714.00**	**-9.9%**	**No further explanation needed**

Box 4: Staff costs	**72,010.00**	**83,717.00**	**11,707.00**	**16.3%**	
Staff member settlement		10,194.00	10,194.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 4: Staff costs (explained)			**1,513.00**	**2.1%**	**No further explanation needed**

Box 5: Loan interest/capital repayments	**0.00**	**0.00**	**0.00**	**#DIV/0!**	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 5: Loan interest/capital repayments (explained)			**0.00**	**0.0%**	**No further explanation needed**

Box 5: Loan interest/capital repayments (explained)			0.00	0.0%	No further explanation needed

Box 6: Other payments	**72,196.00**	**101,260.00**	**29,064.00**	**40.3%**	
Purchase of 6 x Garages		30,000.00	30,000.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 6: Other payments (explained)			**-936.00**	**-1.3%**	**No further explanation needed**

Guidance: please consider any movements in other payments and whether these may impact the movement in fixed assets in Box 9 below.

Box 9: Fixed assets plus long-term investments	**768,883.00**	**800,216.00**	**31,333.00**	**4.1%**	
Purchase of Garages		30,000.00	30,000.00		
New Noticeboard		669.00	669.00		
Memorial Bench		664.00	664.00		
			0.00		
			0.00		
Box 9: Fixed assets plus long-term investments (explained)			**0.00**	**0.0%**	**No further explanation needed**

Box 10: Total borrowings	**0.00**	**0.00**	**0.00**	**#DIV/0!**	
			0.00		
			0.00		
			0.00		
			0.00		
			0.00		
Box 10: Total borrowings (explained)			**0.00**	**0.0%**	**No further explanation needed**

Attachment 1.3 - Reconciliation of Boxes 7 and 8 - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 5.172 - *"Where an authority prepares its accounts on the I&E basis, the balance sheet total of reserves will not match the bank reconciliation due to debtors, prepayments, creditors and accruals".*

Point 5.173 - *"A reconciliation between lines 7 and 8 should be prepared that will always agree to the accounting records".*

Instructions for completing this template

1. Please fill in the figures from the Annual Governance and Accountability Return (AGAR) for the Box 7 Balances carried forward and the Box 8 Cash and Cash Equivalents balances.
2. Complete the sections as shown for any trade debtors, prepayments, trade creditors or receipts in advance. Totals will be displayed for each section, including the total additions/deductions to feed into the reconciliation of the figures for Boxes 7 and 8.
3. The Reconciliation table at the bottom of the sheet will calculate any difference between the adjusted Box 7 and the Box 8 balances. This difference must be nil (or rounds to nil) for the reconciliation to be complete.

Box 7 Balances carried forward	**56,339.00**

Debtors	
VAT	2,092.00
Total Debtors	**2,092.00**

Payments made in advance / prepayments	
Total Prepayments	**0.00**

Total deductions	**2,092.00**	*calculated figure*

Creditors	
Total Creditors	**0.00**

Receipts in Advance	
Total Receipts in Advance	**0.00**

Total additions	**0.00**	*calculated figure*

Reconciliation of Boxes 7 and 8	
Recalculated Value for Box 8	**54,247.00**
Box 8 Cash and Cash Equivalents	**54,247.00**
Difference	**0.00**

Attachment 1.4 - Earmarked Reserves - Year ended 31 March 2026

Guidance per the Practitioner's Guide 2025

Point 1.13 - *"The authority needs to have regard to the need to put in place a General Reserve Policy and have reviewed the level and purpose of all Earmarked Reserves"*

Point 5.208 - *"As authorities have no legal powers to hold revenue reserves other than those for reasonable working capital needs, or for specifically earmarked purposes, whenever an authority's year-end general reserve is less than three months or more than twelve months of net revenue expenditure an explanation should be provided to the external auditor".*

Instructions for completing this template

1. Please populate the Annual Governance and Accountability Return (AGAR) figures for the total current year expenditure i.e., Boxes 4, 5 and 6.
2. The template will calculate the total value of revenue expenditure incurred in the period (which is the upper limit for the value of unearmarked/general reserves).
3. Please enter the value of balances carried forward (Box 7) for the level of general reserves held by the authority. A warning will appear if an explanation is required regarding the level of reserves held.
4. Please outline any earmarked reserves the authority hold in the 'Earmarked Reserves' section. Once a sufficient explanation is provided, this will be shown as 'Yes' in the 'Explanation sufficient?' line.

Annual Governance and Accountability Return (AGAR)	2025-26
Box 4 Staff Costs	83,717.00
Box 5 Loan interest/capital repayments	0.00
Box 6 Other payments	101,260.00
Total Revenue Expenditure	**184,977.00**

Box 7 Balances carried forward	**56,339.00**

Explanation required?	No

Earmarked Reserves	
Total Earmarked Reserves	**0.00**

Unearmarked / General Reserves	**56,339.00**

Explanation sufficient?	Yes

Cheddleton Parish Council Current Year

Earmarked Reserves

	Account	Opening Balance	Net Transfers	Closing Balance
320	EMR - Cheddleton Playing Field	8,000.00		8,000.00
321	EMR - Community Centre	20,204.50		20,204.50
322	EMR - Elections	9,541.38	2,000.00	11,541.38
326	EMR - Asylum Burial Ground	343.75		343.75
327	EMR - Craft Centre	1,644.34		1,644.34
330	EMR - Maintenance Open Space	20,005.11		20,005.11
333	EMR - St Edward Lawn Cemetery	1,980.00	-500.00	1,480.00
334	EMR - Rent Deposit	900.00	-550.00	350.00
337	EMR - Climate Action	961.00		961.00
338	EMR - Butter Cross	7,434.63	-8,051.26	-616.63
339	EMR - Asset Transfer	0.00	5,000.00	5,000.00
		71,014.71	**-2,101.26**	**68,913.45**

Confirmation of contact details

Authority Name: Cheddleton Parish Council

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name: Melanie Matthews	RFO name (if different to clerk) …………………………………	Chair name:
Clerk working hours (so we know when we can ring) Monday to Friday 9.30am to 4.30pm	Clerk working hours (so we know when we can ring)	
Is this person the primary contact: Yes	Is this person the primary contact: Yes/No	
Authority registered address: 49 Armitage Road Rugeley Staffordshire WS15 1DQ	Authority registered address: ………………………………… ………………………………… ………………………………… …………………………………	Chair contact postal and email address Email: Postal address:
Telephone: Primary contact number: 01538 711 399 Mobile/alternative number: …………………………………	Telephone: Primary contact number: ………………………………… Mobile/alternative number: …………………………………	Telephone: Primary contact number: Mobile/alternative number:

Email address (please **do not** provide a personal email unless the Clerk/RFO does not have a Council/Meeting email)

clerk@cheddleton-pc.gov.uk

NB: to be compliant with the requirements of assertion 10 within the Proper Practices of the SAPPP Practitioner's Guide 2025, the authority "must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example".

Local council name: Cheddleton Parish Council

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: 2nd June 2026 (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to: (b) Melanie Matthews Parish Clerk & RFO 49 Armitage Road, Rugeley, Staffordshire, Rugeley, WS15 1DQ clerk@cheddleton-pc.gov.uk 01538 711 399 commencing on (c) 3rd June 2026 and ending on (d) 15th July 2026	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts. (c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts; and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: Forvis Mazars LLP, Newcastle Office via 30 Old Bailey, London, EC4M 7AU Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e))* Melanie Matthews, Parish Clerk	(e) Insert name and position of person placing the notice

Kim Squires Internal Audit Services

52 HANDSACRE COURT
CANON LANE
RUGELEY
STAFFORDSHIRE
WS15 1PQ

The Chairman,
Cheddleton Parish Council,
49, Armitage Road,
Rugeley.
WS15 1DQ

11 May 2026

Dear Councillor

Conclusion of Internal Audit of your Parish Council for the year ended 31st March 2026

Following the completion of my work for the above year we are writing to inform the Council that having carried out the year-end review I have been unable to sign the Annual Governance and Accountability Return Form 3 (AGAR) without any qualification. The reasons for this are explained on the accompanying 'Explanation of 'No' responses' which is an addenda to the Internal Auditor's Report and must be sent to the External Auditor and published to the Council's website. Please understand that I am required to carry out an audit for the *whole* of the year under review, and that my comments only reflect the period when the Council was without a Clerk. The Council was well managed prior to the departure of the previous Clerk, but internal controls and financial management slipped during this period. Following the appointment of the new Clerk, I am pleased to report that there has been a significant improvement in these areas and had my year-end audit only been required to examine the state of affairs at that moment, there would have been no 'No' responses.

The independent internal examination of the Councils governance, financial affairs and certification of the 2025/26 AGAR to the External Auditor was carried out in accordance with the standards laid out in the Accounts and Audit Regulations, 2015 and embodied in the Smaller Authorities Proper Practices Panel Practitioners Guide March 2025.

In summary, we covered the following areas in our examination:

- Proper Bookkeeping
- Financial Regulations, Standing Orders and Payment Controls
- Risk Management and Insurance arrangements
- Budgetary Controls
- Income Controls
- Payroll Controls
- Asset Control
- Bank Accounts and Reconciliation
- Year End Procedures

- Digital and Data compliance
- Charitable Trusts (when appropriate)

We have carried out a review of your web site to evaluate its conformance to the Local Government Transparency Code 2015 which is to be viewed as a minimum standard. We confirm your web site meets this requirement.

We commend the Council on successfully bringing into practice all elements required to comply with Assertion 10 (p.4 of the AGAR). This has been a not inconsiderable task and has entailed as great deal of work.

A copy of our Annual Internal Audit certification (page 3 of the AGAR) for 2025/26 is attached.

It is your Council's responsibility to consider the attached report and the comments below during a council meeting and to consider, if necessary, what actions should be taken to remedy any points raised in the report.

We would wish to draw your council's attention to the following:

1. We note that your general reserves cover (after the exclusion of properly voted earmarked funds of £68,913) is **minus** 0.15 years. We consider this to be a dangerously low level of general reserves balance at the year-end. However, the high level of earmarked reserves does mean that the Council could consider viring monies into different areas if necessary. You will appreciate I am not allowed to instruct you on this matter but also draw your attention to page 38 of the Practitioners Guide 2025 which in para 5.34 gives guidance on General Reserves;
2. The Publication Requirements on page 1 of the AGAR.

In respect of the new Council year we make the following additional observations and recommendations for your consideration:

1. During the fiscal year your council must review the Risk Assessment to ensure that it still reflects the current environment. Your council should then minute its ratification;

2. During the fiscal year your council should review your Standing Orders and Financial Regulations to ensure that they still reflect the current environment. Your council should then minute that ratification. Please note that it is important that your Financial Regulations meet the standard set by those published by the National Association of Local Councils (NALC) April 2025. We shall base our future internal audit plans on the version of the regulations ratified by your council. As the External Auditor will always base their audit on the version considered extant by NALC it is important that you are always closely in line with the NALC template;

3. Copies of your current Standing Orders, Financial Regulations, Risk Assessment and Publication Scheme should be displayed on your councils website and must show the latest date of revision and ratification;

4. You are reminded that when the council discusses, amends or ratifies significant documents copies should be made available on your web site for members of the public to view. These documents should be either appendices

Cheddleton Parish Council

Details of action taken in respect of all recommendations made by your external auditor in 2024/25

Minor scope for improvement in 2025/2026

In undertaking the review of the 2024/25 Annual Governance and Accountability Return it came to our attention that in 2025 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to start the period of 30 working days for the public to inspect the accounts the day after the AGAR was published and to do so as soon as possible after it was approved. The Council should ensure that in 2025/26 they comply with the Regulations.

Cheddleton Parish Council has reviewed the requirements of the Accounts and Audit Regulations 2015 and has implemented procedures to ensure compliance. For the 2025/26 AGAR process, the period for the exercise of public rights will be published in accordance with statutory requirements, ensuring the inspection period commences at the correct time following approval and publication of the AGAR.

The bank reconciliation was difficult to follow because it did not include cash book figures. In future the Council should use the standard proforma provided in our guidance or in the Practitioner's Guide when preparing the bank reconciliation.

In response to this recommendation, the Council this year has provided the bank reconciliation using the recommended template to improve clarity and ease of review, recognising that the previous accounting system did not display all required information clearly. In addition, the Council has implemented new accounting software which provides more transparent and user-friendly bank reconciliations, improving accessibility and understanding for both members and the public.