



3rd January 2025

To All Members of the Audlem Parish Council:

You are hereby summoned to attend a Meeting of Audlem Parish Council to be held on **Thursday 9th January 2025 at 7.00pm** in the **Methodist Church, Shropshire St, Audlem, Crewe CW3 0AE** for the purpose of transacting the business below.

S Jakeman

Locum Parish Clerk

Distribution: Councillors, Phillip Baker, Tim Brooksbank, Charles Cavill, Carl Dovey, David Jones, Ryan Jones, David Lambourne, Will Pearson and Paul Smart.

AGENDA

24/114 Apologies for absence

To note any apologies of absence.

(Clerk's note; For apologies to be noted in the minutes they should be sent to the Clerk; email or hard copy is required.)

24/115 Declarations of Interest

To receive disclosures of personal and prejudicial interests from Councillors on matters to be considered at the meeting.

(Clerk's note: Members attention is drawn to the Parish Council Code of Conduct)

24/116 Requests for Dispensation

To receive requests for dispensations to speak and/or vote on any matter where a member has a disclosable pecuniary interest.

(Clerk's Note: Members attention is drawn to Standing Order 13, in particular the requirement that requests for dispensation should be submitted to the Clerk to consider)

24/117 Public Session.

Members will be asked to **RESOLVE that Standing Orders of the Council be suspended, to allow public participation in accordance with Standing Orders 3e-j.**

(Standing Order 3:

e. Members of the public may make representations, answer questions and give evidence at a meeting which they are entitled to attend in respect of the business on the agenda. Members of the public are encouraged to submit their query in writing to the Clerk at least three days before the meeting so their query can be circulated to all Councillors ahead of the meeting. Members of the public can still, however, attend and speak on the evening without submitting their query first if they so wish.

f. The period of time designated for public participation at a meeting in accordance with standing order 3(e) above shall not exceed 15 minutes unless directed by the Chairman of the meeting.

g. Subject to standing order 3(f) above, a member of the public shall not speak for more than 3-5 minutes. In accordance with standing order 3(e) above, a question shall not require a response at the meeting. Councillors can ask questions for clarity but there will no full debate of the issue at the meeting. The Chairman of the meeting may direct that a written or oral response is given. Members of the public will receive correspondence within 5 working days of the meeting on which Council group has been allocated to deal with the issue or how the issue has been resolved.

h. A person shall raise his hand when requesting to speak and stand when speaking (except when a person has a disability or is likely to suffer discomfort). The Chairman of the meeting may at any time permit a person to be seated when speaking.

i. A person who speaks at a meeting shall direct his comments to the Chairman of the meeting.

j. Only one person is permitted to speak at a time. If more than one person wants to speak, the Chairman of the meeting shall direct the order of the speaking.)

Should there: be no public questions, or should the public questions be responded to within the 15 minutes allocated, or the 15 minutes allocated expires, members will be asked to **RESOLVE that Standing Orders are reinstated and the meeting continues with remaining items on the agenda.**

24/118 **Confirmation of Previous Minutes**

Members will be requested to **RESOLVE to approve the Minutes of the meeting held on Thursday 12th December 2024** (copy attached)

(Clerk's Note: Should the minutes be approved; the Chair of the meeting will be required to sign/ initial and date each page of the minutes)

24/119 **Planning Applications**

To consider responding to the following planning application(s):

- a. RE: 24/4719/HOUS Householder: Site address: 3 Moorsfield Avenue, Audlem, Crewe, Cheshire East, CW3 0LA:Development Proposal: Single storey rear extension and new dormers/velux to front elevation main roof.**
[Cheshire East | pa.cheshireeast.gov.uk](https://pa.cheshireeast.gov.uk) | [Application | 397992.](#)

24/120 **Bank Reconciliation**

Members will be asked to receive a Bank reconciliation as of 30th November 2024 and 31st December 2024. (*copies attached*). Copies of the corresponding bank statement will be circulated to members separately from the agenda and hard copies of invoices/receipts will be available for inspection at the meeting by members.

Members will be asked to note that as at the 31st December 2024 that the bank account balance stood at £72,922.00.

Members will be asked to **RESOLVE that the bank reconciliations for November 2024 be confirmed and that the Chair be instructed to sign.**

24/121 **Precept/ Budget 2025/26**

To consider a draft budget (3 options) and set the level of precept required for the financial year 2025/26.

24/122 **Payments for Approval**

Members will be asked to **RESOLVE to approve a list of payments totaling £5,721.72** (*copy attached*).

(Clerk's note: supporting invoices will be available at the meeting for inspection).

24/123 **Monument in the Square**

It is understood that the condition of the monument has been of some concern for some time. A contractor has visited the site and provided a quote which includes 2 repair options. Members will be asked to consider the quote (attached) and provide direction on a preferred course of action.

24/124 **Waste Bins**

The main bins used by the Lengthsman are now situated on the Car Park. They were relocated following the Cemetery Committees. request to remove them from the Cemetery Area. Following fly tipping, these bins are now locked.

Green Waste Bins located at the Methodist Church, used by APC, ADAS to enhance the Village, require the new fee to be paid to CE for emptying. This has been paid for by APC in the past.

Members will be asked to consider a proposal from Councillor Dovey that: Audlem Parish Council renews the 12 month contract with Cheshire East Council and Pays the annual subscription (Fee).

24/125 **Turnpike Field**

Members are advised that the Council is awaiting a response to a letter sent to the previous owner of the land regarding current use of the land.

It is understood that there is some concern regarding works to trees on and around Turnpike field. Immediate works will be identified and addressed and costs incurred in line with budget limits / financial regulations.

24/126 **Cheshire East Car Park**

Members are advised that the Chair recently met with the Cheshire East Ward Councillor to discuss the potential of agreeing to suspend parking charges for certain days of the year when there are significant entertainment events on in the village. The Chair is keen to meet with groups that would benefit from some suspension of parking charges and see if the Council can facilitate a combined request to cover all / prioritise events.

24/127 **Exclusion of the Press and Public**

It is considered in terms of Schedule 12A, Local Government Act 1972, that the following item(s) will be likely to disclose exempt information relating to the contractual matters and it is therefore **RECOMMENDED** that the Council **RESOLVES** that : **pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960, the public and press be excluded.**

24/128 **Clerk Recruitment**

To receive a report from the Locum Clerk (to follow)

Audlem Parish Council

**Minutes of the Parish Council Meeting
held at the Methodist Church, Shropshire St, Audlem,
on Thursday 12th December 2024 at 7.00pm**

Present:

Councillors:

Phillip Baker,
Tim Brooksbank,
Charles Cavill,
Carl Dovey,
David Jones,
Ryan Jones,
David Lambourne,
Dave Siddorns

Absent:

Councillors:

Will Pearson
Paul Smart

In Attendance:

Lee Jakeman (Locum Clerk)

24/97 Election of Chair of the Parish Council.

- a. There being no existing Chair or Deputy of the Council, Members **RESOLVED** to appoint Cllr David Jones. as chair for the meeting until such point as a Chair of the Council was elected.
- b. **RESOLVED** to appoint Cllr Carl Dovey as the Chair of the Council for the remainder of the municipal year.

(Clerk's Note: Cllr Dovey signed a declaration of acceptance of office form which was witnessed by the Proper Officer, and then took the Chair for the remainder of the meeting and formally welcomed the members of the public and fellow councillors to the meeting.)

24/98 Election of Deputy Chair of the Parish Council

- a. **RESOLVED: to appoint Cllr Phillip Baker as the Deputy Chair of the Council for the remainder of the municipal year.**

(Clerk's Note: Cllr Phillip Baker signed a declaration of acceptance of office form which was witnessed by the Proper Officer)

24/99 Apologies for Absence

Apologies for absence had been received and were noted from Parish Cllrs Pearson and Smart, along with (Cheshire East Ward) Cllr Rachel Bailey.

24/100 Declarations of Interest

Nil

24/101 Requests for Dispensation

Nil

24/102 Public Session

- a. **RESOLVED** that **Standing Orders of the Council be suspended, to allow public participation in accordance with Standing Orders 3e-j.**

A member of the public asked if the councillors present would introduce themselves (in light of the fact that many had recently been appointed). Those councillors present provide a brief introduction of themselves to the meeting.

- b. **RESOLVED:** that **Standing Orders are reinstated and the meeting continues with remaining items on the agenda**

24/103 Confirmation of Previous Minutes

RESOLVED: to approve the Minutes of the meeting held on 8th August 2024,

24/104 Council Meeting Dates

RESOLVED: that for the remainder of the Municipal Year that the Council meets on following dates:

9th January 2025, 13th February 2025, 20th March 2025 and 10th April 2025.

And

That the Annual Council meeting (which begins the Municipal Year 2025/26) be held on 8th May 2025.

24/105 Committees and Working Groups

RESOLVED: that all existing working groups and committees be terminated.

24/106 **Bank Mandate**

- a. **RESOLVED** that the Locum Clerk (Mr Lee Jakeman) and Cllrs , Phillip Baker, Tim Brooksbank, John (AKA Charles) Cavill, Carl Dovey and David Lambourne be fully authorised signatories of the Audlem Parish Council Bank Account held with Lloyds Bank

AND

- b. That all other signatories currently on the Bank Mandate are removed from the Bank Mandate.

24/107 **Bank Reconciliation**

RESOLVED: that the bank reconciliations for August, September and October 2024 be confirmed and that the Chair be instructed to sign them.

(Clerk's Note: The Balance of the Lloyds Bank Account as at 31 October stood at £73,374.92)

24/108 **Budget Summary**

Members received and noted a budget summary produced from the Scribe Accounting Package, as of 5th December 2024.

24/109 **Precept/ Budget 2025/26**

Members were advised that they will need to set a budget and confirm a precept before the end of January 2025.

Members were further advised that the Locum Clerk is preparing a draft budget for 2025/26 on the basis that the Parish Council will continue to do that which it currently does (no new or novel expenditure) and by applying reasonable estimated inflationary costs, and any contractual increases. The level of the General Reserve on 31 March 2024 was £149,826 (a level of nearly twice the current precept). With a predicted overspend (albeit heavily caveated) of circa £8k this would still leave the General Reserve (at year end 31 March 2025) at circa £140k. This is a significantly healthy sum for a parish whose annual budget is circa £90k.

Cllr Brooksbank asked for clarification regarding the high level of balances/reserve indicated at the end of the financial year 31 Mar 24 as per the Annual Governance and Accountability Return Accountability Report, and the most recent reconciliation of the Bank Account (£73,374.92). The Clerk will respond once the full position is understood.

24/110 Payments for Approval

RESOLVED: to approve a list of payments totalling £6,125.48 (see Appendix 1)

24/111 Clerk's Update

Members received and noted a report from the Locum Clerk (see Appendix 2).

The Chair advised members that earlier in the day the Council had received a statement from Chesire Police regarding the ongoing alleged fraud investigation (see Appendix 3), copies were distributed to councillors and the statement was read out for the benefit of the members of the public present.

Members sought clarification on a number of points raised in the report, and in particular the likely time frame for the fullest understanding of the Turnpike Field issues to be shared with and considered and any firm resolution being considered. It was generally agreed that any formal discussions and decisions would not likely take place until the February meeting of the Council.

24/112 Exclusion of the Press and Public

Members considered in terms of Schedule 12A, Local Government Act 1972, that the following item(s) will be likely to disclose exempt information relating to the contractual matters and therefore **RESOLVED: that pursuant to the provisions of the Public Bodies (Admissions to Meetings) Act 1960, the public and press be excluded.**

24/113 Locum Clerk Contract

(Clerk's Note: the Locum Clerk left the meeting during this item, returning only once a decision had been made to record that decision)

RESOLVED: to approve the draft contract circulated in advance of the meeting, subject to the contract end date being March 2025

----- **END** -----

Retrospective Payment List - Town Council Meeting 12 Dec 24

Invoice Date	Folio	Payee	Service	nett	VAT	Gross	Payment date	Payment Type	Scribe Code
27/8/24	1	3 Counties Cleaning	INV 772 - Toilets cleaning August 2024	420.00		420.00	19.11.24	via ChALC	
29/8/24	2	PHS Group	INV 7082664 - Annual Duty of Care 1 Oct 24 to 30 Sep 25	7.16	1.43	8.59	19.11.24	via ChALC	
30/8/24	3	Freeths	INV 509368-Legal fees - Land rights and restrictions advice	750.00	150.00	900.00	20.11.24	via ChALC	
1/9/24	4	SCRIBE	INV 6872 - SCRIBE Accts Subscription 1-30 Septe	55.00	11.00	66.00	2/9/24	D/D	
2/9/24	5	EDF	INV KI-447658B2-0003 Electric 1 -31 Aug 24	35.17	1.76	36.93		D/D	
6/9/24	6	Water Plus	wp-INV06783109 - Public Toilets Water/Waste 5 Aug - 4 Sep 24	105.21	-	105.21	19/9/24	D/D	
9/9/24	7	Fields in Trust	INV 8716 - Turnpike Field Change Request - File relating to deed of dedication	50.00	10.00	60.00	20.11.24	via ChALC	
15/9/24	8	PHS Group	INV 70865093 - Public Toilets consumables / sanitary waste disposal	185.02	37.00	222.02	19.11.24	via ChALC	
20/9/24	9	M K Jones (Martin Tree Care)	Dismantle Alder Tree and dispose	700.00	140.00	840.00	20.11.24	via ChALC	
30/9/24	10	Lengthsman	Lengthsman Salary - Sep 2024	531.67		531.67	21.11.24	via ChALC	
6/10/24	11	Water Plus	Sep - 4 Oct 24	100.92	-	100.92	21.10.24	D/D	
7/10/24	12	3 Counties Cleaning	INV 772 - Toilets cleaning September 2024	425.00		425.00	19.11.24	via ChALC	
16/10/24	13	EDF	INV KI-447658B2-0004 Electric 1 -30 Sep 24	33.58	1.68	35.26	16.10.24	D/D	
28/10/24	14	J Harrison (Tech Media)	INV 027103 - Laptop access/ unlock - collect diagnose, reset and return	172.00	-	172.00	19.11.24	via ChALC	
31/10/24	15	Freeths	INV - Legaal Fees - Land rights restrictions - dispute with seller/ review Fields in Trust details etc	950.00	190.00	1,140.00	20.11.24	via ChALC	
31/10/24	16	Lengthsman	Lengthsman Salary - Oct 2024	531.87		531.67	21.11.24	via ChALC	
4/11/24	17	3 Counties Cleaning	INV 773 - Toilets cleaning October 2024	425.00		425.00	19.11.24	via ChALC	
6/11/24	18	Water Plus	wp-INV07374825 - Public Toilets Water/Waste 5 Oct - 3 Nov 24	105.21		105.21	13/11/24	D/D	

6,125.48

AUDLEM PARISH COUNCIL MEETING
12 December 2024

LJ/2024/Admin

8th December 2024

REPORT TO AUDLEM PARISH COUNCIL

AGENDA ITEM 24/111 – Clerk’s Update

AIM

1. To provide members with an introduction to some of the likely priorities of the Council over the coming months and the priority ongoing issues.

BACKGROUND

2. The Parish Council has been largely inoperative since late August of 2024, following the departure of the previous Clerk and several councillors within a few weeks of each other. The departure of the councillors resulted in the Council being inquorate (being down to 3 members), until the most recent elections.
 3. Whilst the Council was inquorate, the 3 remaining councillors in consultation with and with support from Cheshire Association of Local Councils (ChALC) looked to source a temporary Clerk and return the Council to being quorate (through the arranging of local elections).
 4. Seven councillors were elected uncontested on Friday 22nd November 2024 to join the 3 existing councillors, which brought the Council up to 10 members (there is still one vacancy on the Council). All new councillors have signed their declarations of acceptance of office and these have been witnessed (and signed) by the proper officer).

DISCUSSION/ COMMENT

PARISH CLERK

5. The task of finding a temporary Clerk has proven to be difficult, in that there appears to be a shortage of suitably qualified people available and that no handover is/was available. A Locum (temporary) Clerk has been in place since mid-October 2024 and has been undertaking some very limited work. A formal contract has yet to be agreed (because the Council has been inquorate) and the Locum Clerk is only available for up to 15 hours per week. The previous Clerk was employed for 20 hours per week.

6. The Council will need to consider the awarding of a short-term contract and then seek to recruit a permanent clerk on the requisite hours to undertake all functions normally required of the role.

EXTERNAL AUDIT

7. The Council has received communications from the External Auditor PKF Littlejohn to notify that it has been unable to conclude the External Audit for the financial year ending 31st March 2024 (Enclosure 1 refers). The Council will need to dedicate timely resource to addressing this matter, particularly in light of the current end of financial year fast approaching.

POLICIES, PROCEDURES, REVIEWS, APPOINTMENTS

8. A number of the Council Policies are required to be reviewed annually (e.g. Standing Orders/ Financial Regulations). In addition, the Council will need to review items necessary as part of the Internal and External Audit (including Asset registers, risk management and internal audit procedure). Much of the relevant guidance on the requirements can be found in the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide 2024 [Practitioners' Guide 2024](#)
9. The Council will need to confirm appointment of the internal auditor (the minutes of the Council meeting (24/15 (vii)) agree to "retain the same auditor as this year...", without naming the company, and confirm if they have received a formal letter of appointment.
10. The Council on 3rd August renewed its insurance policy with 'Clear Councils'. A review of the insurance policy will need to take place quickly to ensure that all assets / risks are insured and that levels of fidelity insurance/ public liability etc are adequate.

BANKING ARRANGEMENTS

11. Currently the Council is unable to effect payment of its invoices directly to suppliers (lack of councillors on the banking mandate). Fortunately, Cheshire Association of Local Councils ChALC) have kindly agreed to pay our suppliers for a short period of time. We will receive an invoice in due course from ChALC recharging the value of those individual payments.

TURNPIKE FIELD

12. The Council owns a piece of land known as Turnpike Field and there appears to be an ongoing dispute/ lack of understanding of its status (with Fields in Trust) and, any planning or purchase obligations that might have arisen as a result of its purchase.
13. Due to the Locum Clerk having had no handover and the departure of many councillors in recent months, it is considered important to understand the issues clearly before proceeding with any general discussion on the matter; there is likely to be a distinct lack of corporate understanding of the issues faced. Capturing all the relevant correspondence and appropriate documentation is required and sharing that information with all councillors is a priority. Following which, councillors can consider the matter and decide if and what they might be able or want to do. It is suggested that documentation and correspondence is shared with all councillors over the coming few weeks to allow

orientation and early in the new year a briefing / workshop of councillors and officers is held to draft next steps / options for a formal review, probably at the February meeting of the Council.

POLCIE INVESTIGATION

14. The Parish Council has since 2022 been discussing alleged missing funds from a bank account. The matter resulted in the Council changing its bank account. The investigation into the alleged missing funds has been subject of a complaint made to Santander Bank (the old Bank Account) and dialogue with the Police. The Locum Clerk has asked the Cheshire Police for an update on the matter. It is likely that any information provided by the Cheshire Police would be of a privileged nature if the matter relates a live investigation. Once I have had some dialogue, I will share what I can with members and where appropriate the wider public.

TRAINING

15. The role of Councillor can be helped significantly through the attendance of training courses. The Town and Parish Council sector can be 'a little difficult' to understand at times things that seem straight forward are not always so. The Cheshire Association of Local Councils (ChALC) is the recommended first port of call for sector specific training.
16. Members are encouraged to visit the [Cheshire Association of Local Councils](#) and familiarise themselves with the content and consider the virtual training events scheduled for 2025. [F903324.pdf](#).
17. There is a relatively healthy training budget and members are requested to identify any courses that they would wish to attend.
18. The 'induction for councillors and clerks', the 'roles and responsibilities' and the 'meetings and procedures' courses would be of benefit to most (unless you have previously served on a parish council); they are not onerous but will likely prevent some frustrations regarding processes.

RECOMMENDATION(S)

There are no specific recommendations. Members might wish to obtain further understanding of items mentioned from the Locum Clerk (noting the lack of working knowledge that the Clerk will have in historic items).



Lee Jakeman
Locum Clerk

Enc.
External Auditor's Report and Certificate 2023/24.

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **Audlem Parish Council - CH0020**

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 2024; 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 2023/24

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR 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.

Please see below

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

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2023/24 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a final report will be provided with the certificate of completion detailing any qualifications and ‘other’ matters.

Our fee note for the limited assurance review will be issued when we certify completion.

3 External auditor certificate 2023/24

We 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 2024.

We do not certify completion because:

We have received correspondence bringing information to our attention that we must consider before certifying the completion of our review and the discharging of our responsibilities

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

22/09/2024

Cheshire Police Comment Regarding Potential Fraud Audlem Parish Council

Issued Thu 12th December 2024

“We would like to reassure the parish council that this is very much a live investigation, however there is no significant update to provide at this time.

As we have previously stated, this is a complex case, and we need to ensure that all evidence is recovered so that it can be presented to the Crown Prosecution Service (CPS).

Since the investigation was launched in July 2022, we have spoken to several witnesses, analysed the parish council accounts and have also sought advice from expert witnesses, including a chartered surveyor.

Two suspects have also been arrested on suspicion of fraud in relation to the allegations. The pair are both currently released under investigation, having been questioned by officers a number of times.

Following their arrest several documents, mobile phones and other electronic devices were seized, and hundreds of documents have since been extracted from the devices which are now being analysed by officers.

Once all of our enquiries have been completed, we are hoping to be able to submit a case file of evidence to the CPS in the new year. Until then, we would continue to urge people not to speculate on the case.

Further updates will be provided when available.”

Audlem Parish Council
RECONCILIATION - Lloyds Bank 30-11-2024

From Accounts	£73,159.42
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Payments not cashed	Add
Receipts not entered	Subtract

Statement should be	£73,159.42
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Audlem Parish Council
RECONCILIATION - Lloyds Bank 31-12-2024

From Accounts	£72,922.00
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Payments not cashed	Add
Receipts not entered	Subtract

Statement should be	£72,922.00
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AUDLEM PARISH COUNCIL MEETING
9th January 2025

LJ/2025/Finance

2nd January 2025

REPORT TO AUDLEM PARISH COUNCIL

AGENDA ITEM 24/121 – Precept/ Budget 2025/26

AIM

1. To consider a draft budget and set the level of precept required for the financial year 2025/26.

BACKGROUND

2. The Town Council is required to confirm the level of precept to Cheshire East Council by 17 January 2025 (**Enclosure 1 Refers**).
3. It is recommended that the Town Council identifies the level of the precept through the production of a formal budget.
4. The setting of the Precept is a function that cannot be delegated to a committee or officers.

INTRODUCTION

5. The current level of the precept is £78,160 with a Band D Equivalent of £75.52.
6. The standard method of demonstrating the impact on individual residents is by producing a 'Band D equivalent' rate (i.e. the amount that will be paid for a resident whose property is classed as Band D for local Council Tax).
7. The CTB is calculated by Cheshire East Council each year. In very general terms, the CTB is a figure that represents the number of households in a particular precepting authority area if, all the properties were Band D rated properties and paying the full amount. E.g. A band H house might be considered as 2 Band D's and 2 band B properties might be considered as 1 Band D.
8. The Band D Equivalent is calculated by dividing the precept by the CTB.
9. The current CTB is 1,034.93 and will increase to 1,054.29 in FY 25/26.
10. The Budget estimates identify levels of revenue funding required for 2025/26. The revenue account for next year can be funded by direct taxation (the precept) or through a combination of the precept and the use of general reserves.
11. The Council holds no Earmarked reserves.
12. significant change in the make up of the Council and the numerous Clerk's in recent years has meant that much corporate knowledge is likely to be missing, knowledge that would normally allow for a detailed, more accurate and confident set of assumptions to be made.
13. The end of year accounts have not been approved by the external auditor over the past few years and this appears to stem from alleged missing funds (which no longer appear in

the bank balance but have not yet been written off in the accounts) it is assumed that this is because there is some chance, that some or all of the funds might be recovered at a later date. In preparing the budget we have assumed that the general reserve at the end of FY 23/24 was that shown in the bank balance as of 31 Mar 24 (£37,728.76).

14. The Joint Panel on Accountability and Governance (JPAG) – Practitioners Guide (paragraphs 5.32 thru’ 5.36 makes some recommendations as to the levels of general reserve to be held, generally between 3 and 12 months of expenditure, dependent upon the size of the expenditure of the Council. The smaller the authority, the closer the figure may be to 12 months expenditure, and any authority with income and expenditure in excess of £200,00 should plan towards 3 month equivalent general reserve. For Audlem it is considered that while 6-9 months of expenditure might be a reasonable amount to hold in reserve, 4 months might be adequate.

DISCUSSION/ COMMENT

15. Large parts of the budget are relatively fixed, unless there are fundamental changes to services of the Council or unless they are contractually based with built in increases. In preparing future estimates we have considered current inflationary pressures and or contractual obligations (agreed price rises).
16. Current estimates suggest that the predicted end of year balances (general reserve) of the Council will be £44,991 (an in-year increase of circa £7k). There is some risk that some costs yet to come might not be fully understood due to the short time in post of the Locum Clerk and this figure should be treated with some caution.
17. Three versions of a **draft summary budgets** have been produced and **are attached**. In addition, the detailed **budget report from the Council’s ‘Scribe accounting package is attached’**. The summary draft budgets capture cost centres overall expenditure, whereas the detailed budget report shows each line entry of the budget.
18. A relatively healthy reserve (above 3 months) is suggested as the Council faces some risk in predicting its expenditure in the near future including:
- The need to produce a detailed annual maintenance programme for Turnpike Field which has some potential to incur significant revenue costs.
 - The lack of a permanent Clerk and in turn the uncertainty future remuneration costs along with the cost of the recruitment process contributes to uncertainty around wage costs.
 - Expenditure on capital projects that will need to be funded out of revenue because the Council does not set aside (earmark) money each year for Capital costs e.g. the need to tend to the listed monument – currently not budgeted for will be a one off item but there will likely be other capital costs in future years (e.g. toilet roof repairs, fencing around Turnpike Field).
 - Potential legal proceedings in relation to Turnpike Field.
 - There is likely to be some need to engage a financial expert to promptly review the recent Annual Returns, to satisfy the External Auditor and allow them to complete recent audits satisfactorily.
 - It is understood that the Council wishes to review its Neighbourhood Development Plan and to undertake this in an efficient manner and in accordance with current planning legislation the support of a planning consultant is likely required.

19. Large elements of the budget are quite predictable revenue costs that are largely non-discretionary to a large extent e.g.
- the annual loan repayment (PWLB) of £10,465 (circa 10% of the Council's expenditure).
 - insurance at circa £5k.
 - IT/ banking /payroll / room hire /audit fees.
 - Subscriptions – membership of ChALC and NALC and registration with the ICO
 - Toilet contract cleaning and associated costs etc, etc.
20. Some items in the budget might be considered cyclical e.g. the review of the Neighbourhood Development Plan is required only every 5-10 years (£2k include in the draft budget for 25/26 will disappear in 26/27). Tree surveys will likely be similar and will be required every 3-5 years.
21. It is likely that for many budget lines they will be just over or just under estimates, and it is considered that the amount of winner and losers will balance out over the course of the year e.g. in the current year Staff Costs are down but miscellaneous costs (of the locum) are up.
22. There is no contingency for any elections that might be held should further vacancies on the Council arise and there be a 'contested' election.

USE OF RESERVES

23. With the current general reserve estimate of £44,991, an in-year underspend of £7,262 (£44,991 less closing balance 31 Mar 24 of £37,729) is predicted.
24. It is likely that much of that underspend is due to things that were planned to be undertaken having not occurred but will likely be undertaken next year. Some of the in-year saving might be down to good luck (toilet block maintenance). It is therefore considered reasonable to use much of those funds to subsidise increased expenditure in FY 25/26.
25. If the Council is minded to be extremely cautious about future unknown expenditure then it might seek to have additional spending power through the creation of a 'contingency' line in the budget – Version 2 provides for £10k of contingency (it raises the precept by circa £10k but leaves the reserves at £37k).
26. Should the Council feel extremely confident that expenditure is well assessed that it might choose to lower the general reserve significantly and reduce the tax burden on householders of the parish – Version 3 reduces the general reserve to £20k and uses circa £24k to subsidise the 25/26 budget and reduce the precept to circa £62k. Note that unless there are significant cost reductions in FY 26/27 then the general reserve would be completely wiped out by the end of FY26/27 and the precept would need to increase by circa £30k (50%) in 2-years' time.
27. In setting a reasonable level of general reserve cash flow also needs to be considered and some 'spare working capital' needs to be held. The first half of the precept might not be paid to us until 30th April, a month after the start of the financial year.
28. With net expenditure estimated to be circa £88K the minimum recommended amount of reserve (3 months expenditure) is £22k. However, the 'smallish size of Audlem would suggest that near the 6 month figure (£44k) should be held.

OPTIONS

29. All 3 versions of the draft budget contain almost the exact same expenditure (other than version 2 which includes a £10k contingency).
30. The Council can review the budget at any time at vire funds between budgets to tend to changing needs and priorities.
31. The options differ largely in the degree of risk that members are willing to take.
32. Options Include(e and are summarised below):

	1	2	3
Precept	£79,878	£89,920	£62,941
Use of Reserves	£8,054	£7,262	£24,991
Band D Equivalent	£75.72	£85.95	£59.66
Band D Cash Increase	Nil	£10.23	-£15.56
Band D % Increase	Nil	13.51%	-21.20%
Level of General Reserve	£36,937	£37,729	£20,000

33. Draft budget Version 1 is most preferred by the current Locum (with limited working knowledge of historic costs) in that; it maintains a level of general reserve of circa 5 months net expenditure, it does not increase the tax burden on the residents, and the level of the general reserve could likely lead to some support of future revenue budgets (once members and staff have a more precise understanding of some of the current challenges).

RECOMMENDATION(S)

34. It is recommended that the Audlem Parish Council

RESOLVES:

- i. To approve the summary budget optio1 for FY 2025/26.
(Precept of £79,878 General Reserve at £37,687; and Band D equivalent of £75.72, percentage increase of zero)
- ii. That a precept be issued, requiring Cheshire East Council to pay Audlem Parish Council £79,878.00 (Seventy Nine Thousand, Eight Hundred and Seventy Eight Pounds) to meet its expenditure for the financial year 2025/26.



Lee Jakeman
Locum Clerk

Audlem Parish Council

Delamere House
Delamere Street
Crewe
Cheshire
CW1 2JZ

DATE: 23/10/2024

OUR REF: Parish Precept and Taxbase 2025/26

Please contact: honor.field@cheshireeast.gov.uk

Dear Clerk,

PARISH PRECEPT AND TAXBASE ARRANGEMENTS FOR 2025/26**DEADLINE – FRIDAY 17th JANUARY 2025**

Please can you complete and return the precept notification below, not later than Friday, 17th January 2025, to arrange payment of precepts for your Town, Parish or Community Council in respect of the financial year commencing 1st April 2025.

As requested in previous years, all signed precept requirement forms should continue to be scanned and submitted by email as a .pdf attachment file to the email address listed above.

Cheshire East Council is due to fix its Taxbase for the financial year 2025/26 by Resolution of the Council on the 11th December 2024. The taxbase for your Town, Parish or Community Council area is likely to be:

2025/26 Taxbase	1,054.29
------------------------	-----------------

For information, your previous year's taxbase and precept was:

2024/25 Taxbase	1,034.93
2024/25 Precept	£78,160
2024/25 Band D Equivalent	£75.52

Payment of precepts to Town, Parish and Community Councils will be in accordance with the requirements of the Local Government Finance Act 1992, therefore 50% of the annual precept will be paid by 30th April and the remaining 50% by 30th September. Payments for 2025/26 will be made wherever possible by BACS, directly to councils' bank accounts.

If you wish to comment on any aspect of the approach described above, or require further clarification on any of these matters, please contact Honor Field, in the Council's Strategy and Reporting Team, by email as shown above.

Yours faithfully,

*Adele Taylor*Adele Taylor
Interim Director of Finance and Customer Services

CHESHIRE EAST COUNCIL - PRECEPT REQUEST FOR 2025/26

Name of Town or Parish Council:	Audlem Parish Council
---------------------------------	------------------------------

Amount of Precept Requested:	£
*Show the amount of cash you wish to receive by way of precept to the nearest £	

State in the box below the amount of precept you requested above in words:

The above precept amount was authorised at a meeting of the Town / Parish Council held on the:	
Date	
Signed	
Print Name	
Designation*	
*officer appointed for this purpose	

No adjustment will be made to the precept amount. If you have no precept requirement, please complete, sign and return the form marked NIL.

Bank Details

Payment will be made to the bank account used for the 2024/25 precept payment, unless otherwise advised.

If you have recently changed bank account, please notify the supplier helpdesk at: supplier@ecwip.co.uk.

Precept Requirement Return Instructions:

Please can you print-off, complete and sign this form. **Then scan the form and email as a .pdf to:**

honor.field@cheshireeast.gov.uk

FY25/26

Version 1

	Expenditure	23/24 Actual	24/25 Budget	24/25 Predicted spend/ income	25/26 Budget
	Admin	7,273	9,410	16,273	11,666
	Conservation Areas	0	250	250	250
	Councillors	42	730	655	750
	Events	0	450	101	450
	Maintenance	0	2,500	2,500	2,500
	Miscellaneous	200	9,910	3,827	6,000
	Neighbourhood Plan	0	500	0	2,000
	Professional Services	3500	0	400	2,450
	Public Toilets	7,598	10,000	6,414	10,196
	PWLB (loan)	10,464	10460	10,464	10,465
	ReservedFunds	0	0	0	0
	Staff Costs	16,612	27,500	16,881	30,250
	Subscriptions	0	0	720	785
	Turnpike Filed	3,115	6,450	18,941	13,000

Expenditure Sub Total		48,803	78,160	77,426	90,762
Income (other than precept)					
	Admin	82	0	82	0
	Income	20,619	4,175	3,091	2,200
	Long Hill Moss	1,260	1,260	630	630
	Miscellaneous	0	1,150	2,725	0
Income Sub total		21,961	6,585	6,528	2,830
Net Expenditure Total		26,842	71,575	70,898	87,932
General Reserve				37,729	44,991
less transferto/from GENERAL reserves				0	
Precept Sub Total				78,160	79,878
				115,889	124,869
Less net expenditure				70,898	87,932
Balance in hand				44,991	36,937

2025/2026 Band D Equivalent

£75.72

CTB

1054.93

1034.93

Projected Band D equivalent

£75.72

percentage increase

0.00%

FY25/26

Version 2

	Expenditure	23/24 Actual	24/25 Budget	24/25 Predicted spend/ income	25/26 Budget
	Admin	7,273	9,410	16,273	11,666
	Conservation Areas	0	250	250	250
	Councillors	42	730	655	750
	Events	0	450	101	450
	Maintenance	0	2,500	2,500	2,500
	Miscellaneous	200	9,910	3,827	6,000
	Neighbourhood Plan	0	500	0	2,000
	Professional Services	3500	0	400	2,450
	Public Toilets	7,598	10,000	6,414	10,196
	PWLB (loan)	10,464	10460	10,464	10,465
	ReservedFunds	0	0	0	0
	Staff Costs	16,612	27,500	16,881	30,250
	Subscriptions	0	0	720	785
	Turnpike Filed	3,115	6,450	18,941	13,000
	Contingency				10,000

Expenditure Sub Total		48,803	78,160	77,426	100,762
Income (other than precept)					
	Admin	82	0	82	0
	Income	20,619	4,175	3,091	2,200
	Long Hill Moss	1,260	1,260	630	630
	Miscellaneous	0	1,150	2,725	0
Income Sub total		21,961	6,585	6,528	2,830
Net Expenditure Total		26,842	71,575	70,898	97,932
	General Reserve			37,729	44,991
	less transferto/from GENERAL reserves			0	
	Precept Sub Total			78,160	90,670
				115,889	135,661
	Less net expenditure			70,898	97,932
	Balance in hand			44,991	37,729

2025/2026 Band D Equivalent

£75.72

CTB

1054.93

1034.93

Projected Band D equivalent

£85.95

percentage increase

13.51%

FY25/26

Version 3

	Expenditure	23/24 Actual	24/25 Budget	24/25 Predicted spend/ income	25/26 Budget
	Admin	7,273	9,410	16,273	11,666
	Conservation Areas	0	250	250	250
	Councillors	42	730	655	750
	Events	0	450	101	450
	Maintenance	0	2,500	2,500	2,500
	Miscellaneous	200	9,910	3,827	6,000
	Neighbourhood Plan	0	500	0	2,000
	Professional Services	3500	0	400	2,450
	Public Toilets	7,598	10,000	6,414	10,196
	PWLB (loan)	10,464	10460	10,464	10,465
	ReservedFunds	0	0	0	0
	Staff Costs	16,612	27,500	16,881	30,250
	Subscriptions	0	0	720	785
	Turnpike Filed	3,115	6,450	18,941	13,000

Expenditure Sub Total		48,803	78,160	77,426	90,762
Income (other than precept)					
	Admin	82	0	82	0
	Income	20,619	4,175	3,091	2,200
	Long Hill Moss	1,260	1,260	630	630
	Miscellaneous	0	1,150	2,725	0
Income Sub total		21,961	6,585	6,528	2,830
Net Expenditure Total		26,842	71,575	70,898	87,932
		General Reserve		37,729	44,991
		less transferto/from GENERAL reserves		0	
		Precept		78,160	62,941
		Sub Total		115,889	107,932
		Less net expenditure		70,898	87,932
		Balance in hand		44,991	20,000

2025/2026 Band D Equivalent

£75.72

CTB

1054.93

1034.93

Projected Band D equivalent

£59.66

percentage increase

-21.20%

Audlem Parish Council

2 January 2025 (2024 - 2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
Admin		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
1	Room Hire			850.00	815.00					900.00	730.00	300.00	1,030.00		1,500.00
2	Printing			500.00	632.00					500.00		500.00	500.00		500.00
3	Stationery			300.00	25.48							20.00	20.00		150.00
4	Staff Training			2,200.00	195.00					120.00		120.00	120.00		200.00
5	Postage			50.00	2.75										150.00
9	Mobile phone			120.00	30.00					120.00	50.00	120.00	170.00		240.00
13	Microsoft Family			80.00											
17	Outsource payroll			350.00	106.50						156.00	130.00	286.00		340.00
19	Printer Paper			50.00											40.00
20	Printer Cartridges			200.00						88.00	70.78		70.78		88.00
21	Website hosting/doma			600.00	666.00					900.00	244.00	225.00	469.00		900.00
31	Insurance			4,500.00	4,127.28					5,000.00	4,466.64		4,466.64		5,000.00
39	Subscriptions			700.00						900.00	50.00	225.00	275.00		900.00
45	Bank Charges			144.00	81.56		27.34		27.34	90.00	71.55	22.50	94.05		108.00
53	Donation				112.00										
55	Accounts Software				479.00		55.00		55.00	792.00	550.00	352.00	902.00		800.00
68	Miscellaneous										20.00		20.00		750.00
70	Auditor Fees										350.00		350.00		
71	Accountant Fees														
SUB TOTAL				10,644.00	7,272.57		82.34		82.34	9,410.00	6,758.97	2,014.50	8,773.47		11,666.00

Conservation Areas		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
34	Grass cutting			250.00						250.00		250.00	250.00		250.00

Audlem Parish Council

2 January 2025 (2024 - 2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

SUB TOTAL		250.00				250.00				250.00				250.00	
		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
Councillors		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
11	Training			600.00						380.00		380.00	380.00		400.00
32	Councillor's expenses			200.00						200.00		200.00	200.00		200.00
33	Chair's Allowance			150.00	41.67					150.00		75.00	75.00		150.00
SUB TOTAL				950.00	41.67					730.00		655.00	655.00		750.00
		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
Events		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
8	Remembrance Service			50.00											
30	Annual Village Meeting			200.00											
42	Community Expenditu			200.00						450.00	51.40	50.00	101.40		450.00
SUB TOTAL				450.00						450.00	51.40	50.00	101.40		450.00
		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
Income		Receipts		Payments		Receipts				Payments				Receipts	Payments
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
43	Precept		64,657.00	129,310.00		78,160.00	78,160.00		78,160.00					79,878.00	
44	Community Infrastruct		2,351.52			1,674.74	1,674.74		1,674.74						
47	ChALC Funds		5,554.67												
56	Donations		226.01												

Audlem Parish Council

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

57	Parish Compact	1,150.00												
58	Unknown	153.38												
59	VAT repayment	11,183.18			2,500.00	791.35	625.00	1,416.35						1,700.00
SUB TOTAL		85,275.76	129,310.00		82,334.74	80,626.09	625.00	81,251.09						81,578.00

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
50	Tenancy Contract		1,260.00	1,260.00		600.00	630.00		630.00					630.00	
SUB TOTAL			1,260.00	1,260.00		600.00	630.00		630.00					630.00	

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
40	Repairs and Renewals			500.00						2,500.00		2,500.00	2,500.00		2,500.00
SUB TOTAL				500.00						2,500.00		2,500.00	2,500.00		2,500.00

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
60	Grants			200.00						5,000.00	500.00	500.00	1,000.00		2,000.00
62	Parish Compact					1,150.00	1,150.00	287.49	1,437.49						
63	Professional Services									4,910.00		1,500.00	1,500.00		4,000.00
66	Section 106										39.20		39.20		
67	Section 137						1,287.43		1,287.43						

Audlem Parish Council

2 January 2025 (2024 - 2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

73	Assets								1,287.42		1,287.42		
SUB TOTAL			200.00	1,150.00	2,437.43	287.49	2,724.92	9,910.00	1,826.62	2,000.00	3,826.62		6,000.00

Neighbourhood Plan

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
36	Plan expenses			500.00						500.00					2,000.00
SUB TOTAL				500.00						500.00					2,000.00

Professional Services

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
12	Internal Audit			400.00								400.00	400.00		450.00
41	Legal Fees			3,356.00											2,000.00
51	Road Safety Report				3,500.00										
SUB TOTAL				3,756.00	3,500.00							400.00	400.00		2,450.00

Public Toilets

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
7	Electricity			440.00	516.71					1,440.00	461.87	360.00	821.87		1,000.00
14	Clinical Waste Collecti			3,320.00	887.86					1,440.00	299.77	360.00	659.77		1,440.00
22	Cleaning Contract			4,300.00	3,682.00					4,800.00	2,055.00	1,200.00	3,255.00		5,000.00
24	Water and Waste Wat			740.00	1,100.20					864.00	850.80	216.00	1,066.80		1,300.00
49	Donations		576.54			650.00									650.00

Audlem Parish Council

2 January 2025 (2024 - 2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

52	Sanitary Supplies		42.94		216.00	193.25	54.00	247.25	216.00		
54	Repairs		1,368.00		1,240.00	52.83	309.99	362.82	1,240.00		
SUB TOTAL		576.54	8,800.00	7,597.71	650.00	10,000.00	3,913.52	2,499.99	6,413.51	650.00	10,196.00

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
15	Loan repayment			10,460.00	10,463.66					10,460.00	5,231.83	5,232.00	10,463.83		10,465.00
SUB TOTAL				10,460.00	10,463.66					10,460.00	5,231.83	5,232.00	10,463.83		10,465.00

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
37	Money reserves			20,000.00											
SUB TOTAL				20,000.00											

		Last Year 2023 - 2024				Current Year 2024 - 2025				Next Year 2025-2026					
		Receipts		Payments		Receipts		Payments		Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget
27	Clerk Salary			25,000.00	8,430.58					15,000.00	7,305.44		7,305.44		17,000.00
28	HMRC - Tax and NI			3,000.00	3,182.32					6,000.00	1,616.84	2,000.00	3,616.84		6,750.00
29	Lengthsman salary			6,500.00	4,999.00					6,500.00	2,658.74	3,300.00	5,958.74		6,500.00

Audlem Parish Council

2 January 2025 (2024 - 2025)

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

SUB TOTAL		34,500.00		16,611.90		27,500.00				11,581.02				5,300.00		16,881.02		30,250.00	
		Last Year 2023 - 2024				Current Year 2024 - 2025								Next Year 2025-2026					
Subscriptions		Receipts		Payments		Receipts				Payments				Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget				
64	ICO										35.00		35.00		35.00				
69	ChALC Funds										684.76		684.76		750.00				
SUB TOTAL															719.76	719.76		785.00	
		Last Year 2023 - 2024				Current Year 2024 - 2025								Next Year 2025-2026					
Turnpike Field		Receipts		Payments		Receipts				Payments				Receipts	Payments				
Code	Title	Budget	Actual	Budget	Actual	Budget	Actual	Forecast	Total	Budget	Actual	Forecast	Total	Budget	Budget				
6	Field Maintenance			600.00						2,925.00	7,900.00	731.25	8,631.25		8,000.00				
10	Trees and shrubs			100.00															
16	Arboricultural Consult			600.00	600.00														
23	Planning Consultancy			2,170.00	1,745.00														
25	Tree works			1,000.00															
26	Legal Fees			3,170.00						2,600.00	4,321.00	3,000.00	7,321.00		3,000.00				
48	Grass/hedge cutting				770.00					925.00	550.00	689.00	1,239.00		2,000.00				
65	Planning										500.00		500.00						
72	Valuation Fees										1,250.00		1,250.00						
74	Loan																		
SUB TOTAL				7,640.00	3,115.00					6,450.00	14,521.00	4,420.25	18,941.25			13,000.00			

Detailed Budget Summary

All Cost Centres and Codes (Between 01/01/2025 and 31/03/2025)

Summary

TOTAL	87,112.30	229,220.00	48,602.51	84,734.74	83,775.86	912.49	84,688.35	78,160.00	44,604.12	25,321.74	69,925.86	82,858.00	90,762.00
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List of Payments for Approval by Audlem Parish Council -9th January 2025

Invoice Date	Folio	Payee	Service	nett	VAT	Gross	Payment date	Payment Type	Aooroved by Council
30/11/24	19	Michael Dolan	Lenghtsman Salary - Nov 2024	531.67	-	531.67	18/12/24	via ChALC	
4/12/24	20	Audlem Methodist Church	Hall Hire - Councillor Induction 4 Dec 24 - Inv 125	25.00	-	25.00	18/12/24	via ChALC	
12/12/24	21	Audlem Methodist Church	Hall Hire 12 Dec - Council meeting Inv 127	40.00	-	40.00	18/12/24	via ChALC	
1/9/24	22	Then Media	TNS-16681 Website and emails September 24	29.00	5.80	34.80	18/12/24	via ChALC	
1/10/24	23	Then Media	TMS-17035 Website and emails October 24	29.00	5.80	34.80	18/12/24	via ChALC	
1/11/24	24	Then Media	TMS-17223 website and emails November 2024	29.00	5.80	34.80	18/12/24	via ChALC	
1/11/24	25	Then Media	TMS-17472 website and emails December 2024	29.00	5.80	34.80	18/12/24	via ChALC	
4/10/24	26	Shire Accts	Inv SHI-2390 Payroll fees 6 Oct 24 - 5 Apr 25	106.5	21.30	127.80	18/12/24	via ChALC	
15/10/24	27	PHS Group	PHS Toilet sundries 29 Sep 24 - 19 Jan 25- Inv 70925299	375.81	75.16	450.97	18/12/24	via ChALC	
16/12/24	28	PHS Group	PHS Toilet sundries 20 Jan 25- 19 Apr 25 Inv 71042473	209.66	41.93	251.59	18/12/24	via ChALC	
4/12/24	29	3 Counties Cleaning	INV 775 - Toilets cleaning November 2024	410.00	-	410.00	20/12/24	via ChALC	
19/12/24	30	Lenghtsman	Lenghtsman Salary - December 2024	531.67		531.67	20/12/24	via ChALC	
1/10/24	31	Scribe	INV 7190 - SCRIBE Accts Subscription 1-31 October 2024	55.00	11.00	66.00	01/10/24	D/D	
19/11/24	32	Lloyds	Bank Charges Nov 24	8.50		8.50	19/11/24	D/D	
1/11/24	33	Scribe	INV 7480 - SCRIBE Accts Subscription 1-30 November 2024	55.00	11.00	66.00	01/11/24	D/D	
4/11/24	34	EDF	Inv KI-44765882-0005 - Electric 1-31 October 2024	34.09	1.70	35.79	19/11/24	D/D	
1/12/24	35	Scribe	INV 7824 - SCRIBE Accts Subscription 1-31 December 2024	55.00	11.00	66.00	02/12/24	D/D	
6/11/24	36	Water Plus	wp-INV07374825 - Public Toilets Water/Waste 5 Oct - 4 Nov 24	105.21	-	105.21	19/11/24	D/D	
2/12/24	37	EDF	KI-447658B2-006 Electric 1 -30 November	59.05	2.95	62.00	17/12/24	D/D	
17/12/24	38	Lloyds	Bnak Charges Dec 24	8.50	-	8.50	17/12/24	D/D	
6/12/24	39	Water Plus	wp-INV07656735 - Public Toilets Water/Waste 5 Nov - 4 Dec 24	100.92	-	100.92	20/12/24	D/D	
1/1/25	40	LS Jakeman	Locum Clerk Services 24 Oct to 31 Dec 24	2,694.90	-	2,694.90		via ChALC	
Sub Total						5,721.72			