

EUXTON PARISH COUNCIL



Meeting arrangements: Full Council Meeting

Thursday, 18 June 2026, 7.15 pm start

Annexe, Euxton PC Community Centre, Wigan Road, Euxton

AGENDA

Doc. Ref

1. Apologies
2. Declarations of Interest and Dispensation Considerations
Members are reminded of their responsibility to declare any interest in respect of any matters contained or brought up at any point in this meeting, in accordance with the current Code of Conduct. Council will consider dispensation requests.
3. Minutes of Council Meetings
Approve the signing as a correct record, Full Council of 21 May 2026
4. Public Participation
Matters brought to the Parish Council by residents. The Chair may limit a member of the public to 3 minutes of speaking to ensure the smooth running of the meeting. Overall, this section will typically be limited to 20 minutes although the Chair may, at their discretion, extend this.
5. Statutory Business
 - 5.1 Co-option to Councillor vacancy (enclosed if there are any) Item 8.1
 - 5.2 Planning - Consider planning report as circulated by the Lead Member for Planning, approve responses and ratify responses made between meetings or to meet deadlines Item 8.2
6. Financial Items – as circulated
 - 6.1 Approve Expenditures for this month, and any submitted after the agenda Item 6.1
 - 6.2 Receive print summary of all income/expenditure/budgets reports from 1 April to 31 May 2026 and bank reconciliation to end May 26 Item 6.2
 - 6.3 Receive the Annual Governance Statement (Section 1) and approve Item 6.3
 - 6.4 Receive the Accounting Statements (Section 2) and approve Item 6.4
 - 6.5 Receive the Internal Auditors report and consider actions Item 6.5
7. Apologies Protocol document – to review and approve Item 7
8. Policy List – to review Item 8
9. Matters for information
Notify the Chair prior to the meeting starts of any item to be raised under this section. Only items of information, referral to another authority, or matters offered for consideration at a future meeting can be raised. No legal decisions can be taken.

D. Platt
CLERK

Published: 10/06/2026

Full Council meetings: 2026 - 18 June, 16 July, 17 September, 15 October, 19 November

Newsletter deadlines: 07/09/26 for September issue; 07/11/26 for December issue; 07/02/27 for March 2027 issue; 08/05/27 for June issue.

PLANNING REPORT**18 JUNE 2026**

Date, Valid, Ref	Description/Location (click to be directed to www)	Comment/Recommendation
26/00442/FULHH	Orangery to rear of dwelling 47 Washington Lane Euxton Chorley PR7 6DQ	
26/00448/FULHH	Single storey front and rear extensions and two storey side extension 32 Park Avenue Euxton Chorley PR7 6JQ	
26/00453/AGR	Agricultural determination for an agricultural storage building Guest House Farm Runshaw Lane Euxton Chorley PR7 6HD	
26/00417/FUL	Construction of 3 No. Padel Tennis Courts with associated 6m floodlights and fencing Land At Brookfields Park Community Ground Chancery Road Astley Village	
26/00422/FULHH	Two storey side extension and detached garage 3 Hard Field Close Buckshaw Village Chorley PR7 7GB	
26/00433/PDE	Notification of a proposed single storey rear extension (following demolition of existing conservatory) measuring 4m depth, with eaves height of 2.25m and maximum height of 3.4m. 10 Cedar Avenue Euxton Chorley PR7 6BB	
26/00447/FUL	Erection of cabin for temporary period of five years Euxton St Mary's Catholic Primary School Wigan Road Euxton Chorley PR7 6JW	

EXPENDITURE

Payments for June 2026

Date	Supplier	Description	£.
01/06/2026	Easywebsites	Website & Emails	91.08
01/06/2026	EE Mobile & BB	Office mobiles	131.75
01/06/2026	Scribe	Finance software	66.00
01/06/2026	Chorley Bus & Tech	Office rent	492.25
20/06/2026	Peoples Pensions	Pensions	441.79
21/06/2026	BrightHR	HR support	28.80
18/06/2026	CW Berrys	Hardware	78.50
18/06/2026	HMRC	May additional	66.57
18/06/2026	B&Q	Hardware	30.00
18/06/2026	DWG	Repairs	210.00
18/06/2026	Matt Glynn	Tree works	370.00
18/06/2026	Studholme Bell	Salary services	264.00
18/06/2026	Greens	Allotment toilet	150
18/06/2026	HMRC	Tax & NIs	3599.79
18/06/2026	Salaries	Jun-26	10208.03
			<hr/> 16228.56

Euxton Parish Council

10 June 2026 (2026-2027)

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
	Salaries	21/04/2026 - 27/05/2026				Confidential			24,817.04		24,817.04
1	General Office	01/04/2026		UTB (Current)		Mobile contracts	EE Mobile	S	100.28	20.06	120.34
2	General Office	01/04/2026		UTB (Current)		Website & Emails	Easywesbites Limited	S	75.90	15.18	91.08
3	General Office	01/04/2026		UTB (Current)		Finance software	Starboard Systems Ltd (Sci	S	55.00	11.00	66.00
4	Premises (office)	01/04/2026		UTB (Current)		Office rent	Chorley Business & Techno	S	396.34	79.27	475.61
21	Vehicle	01/04/2026		RBS (Debit)		Vehicle	Amazon	S	3.32	0.67	3.99
22	Gardens/Planting	02/04/2026		RBS (Debit)		Planting	Amazon	S	49.83	9.97	59.80
5	Pension	10/04/2026		UTB (Current)		Pensions payment	Peoples Partnership	Z	348.90		348.90
23	Amenity/Open space RRM	14/04/2026		RBS (Debit)		Supplies	Amazon	Z	22.09		22.09
24	Amenity/Open space RRM	15/04/2026		RBS (Debit)		Hardware	Amazon	S	44.94	9.00	53.94
26	Allotment expenditure	17/04/2026		RBS (Debit)		Planting	Amazon	S	17.71	3.54	21.25
25	Gala	17/04/2026		RBS (Debit)		Stationery	Solopress (AGA Print Ltd)	S	226.13	45.23	271.36
27	All Purposes Committee	17/04/2026		RBS (Debit)		Hardware	Amazon	S	802.65	161.45	964.10
18	General Office	20/04/2026		UTB (Current)		ICO License	Information Commissioner:	Z	47.00		47.00
6	Utility bills	20/04/2026		UTB (Current)		Water	Water Plus Ltd	Z	47.69		47.69
10	WFH	21/04/2026		UTB (Current)		Salaries	E1	Z	13.00		13.00
42	Allotment expenditure	21/04/2026		UTB (Current)		Electricity Allotment	Eon Next Energy Ltd	L	68.85	3.44	72.29
17	Grants	21/04/2026		UTB (Current)		Grant	Empowering Unique Comm	Z	1,300.00		1,300.00
28	General Office	21/04/2026		RBS (Debit)		Bank charges	Royal Bank of Scotland	Z	4.20		4.20
7	Payroll Services	21/04/2026		UTB (Current)		HR software	Bright HR Ltd	S	24.00	4.80	28.80
9	Mileage	21/04/2026		UTB (Current)		Salaries	E10	Z	57.50		57.50
10	Mileage	21/04/2026		UTB (Current)		Salaries	E1	Z	21.15		21.15
29	Amenity/Open space RRM	22/04/2026		RBS (Debit)		Grounds maintenance	Amazon	S	39.99	8.00	47.99
30	Amenity/Open space RRM	22/04/2026		RBS (Debit)		Supplies	Amazon	S	13.42	2.69	16.11
31	Amenity/Open space RRM	23/04/2026		RBS (Debit)		Hardware	JAPG Mowers & Machinery	S	6.66	1.33	7.99
14	WFH	24/04/2026		UTB (Current)		Salaries	E8	Z	13.00		13.00
13	Mileage	24/04/2026		UTB (Current)		Salaries	E5	Z	14.85		14.85
14	Mileage	24/04/2026		UTB (Current)		Salaries	E8	Z	13.95		13.95
15	Mileage	24/04/2026		UTB (Current)		Salaries	E9	Z	42.75		42.75
16	Utility bills	27/04/2026		UTB (Current)		Utility	British Telecoms Ltd (BT)	S	165.30	33.06	198.36
32	Amenity/Open space RRM	27/04/2026		RBS (Debit)		Grounds maintenance	Amazon	S	87.32	17.84	105.16
33	Amenity/Open space RRM	27/04/2026		RBS (Debit)		PPE	Amazon	Z	32.97		32.97
34	Vehicle	27/04/2026		RBS (Debit)		Vehicle	Halfords	S	15.00	3.00	18.00

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
35	Amenity/Open space RRM	27/04/2026		RBS (Debit)		Supplies	B & Q	Z	70.00		70.00
36	General Office	28/04/2026		RBS (Debit)		Mobile contracts	Lebara Mobile Ltd	Z	4.95		4.95
19	Amenity/Open space RRM	28/04/2026		UTB (Current)		Fuel	All Star	S			
19	Vehicle	28/04/2026		UTB (Current)		Fuel	All Star	S			
37	Amenity/Open space RRM	28/04/2026		RBS (Debit)		PPE	HVW Ltd	S	437.28	78.85	516.13
38	Gardens/Planting	29/04/2026		RBS (Debit)		Planting	Amazon	S	154.98	30.99	185.97
20	General Office	30/04/2026		UTB (Current)		Bank charges	Unity Trust Bank	Z	11.05		11.05
41	General Office	30/04/2026		RBS (Debit)		Supplies	Pennine Office Furniture	S	40.00	8.00	48.00
12	Mileage	30/04/2026		UTB (Current)		Salaries	E3	Z	26.10		26.10
39	Safety	30/04/2026		RBS (Debit)		Supplies	Boots	Z	47.98		47.98
40	Amenity/Open space RRM	30/04/2026		RBS (Debit)		Supplies	Amazon	S	34.16	6.83	40.99
51	Allotment expenditure	01/05/2026		UTB (Current)		Allotment works	Burt Wesley & Sons Ltd	S	300.00	60.00	360.00
43	General Office	01/05/2026		UTB (Current)		Website & Emails	Easywesbites Limited	Z	91.08		91.08
46	General Office	01/05/2026		RBS (Debit)		Supplies	Timpson Ltd	Z	9.00		9.00
45	Premises (office)	01/05/2026		UTB (Current)		Office rent	Chorley Business & Techno	S	410.21	82.04	492.25
50	General Office	01/05/2026		UTB (Current)		Photocopies	Euro Digital Systems	S	83.62	16.73	100.35
53	General Office	01/05/2026		UTB (Current)		Subscription	Lancashire Assoc. Local Co	Z	1,425.70		1,425.70
71	Utility bills	01/05/2026		UTB (Current)		Mobile contracts	EE Mobile	S			
52	Amenity/Open space RRM	01/05/2026		UTB (Current)		Supplies	Robert Acton Products	S	215.00	43.00	258.00
72	Utility bills	05/05/2026		UTB (Current)		Mobile contracts	EE Mobile	S	112.11	22.42	134.53
73	Amenity/Open space RRM	05/05/2026		RBS (Debit)		Hardware	Amazon	S	33.32	6.66	39.98
79	Amenity/Open space RRM	05/05/2026		UTB (Current)		Electricity S'port Road	SSE Energy	S	62.50	12.50	75.00
65	Allotment expenditure	06/05/2026		UTB (Current)		Software	Edge IT Systems Ltd	S	383.35	76.67	460.02
54	Amenity/Open space RRM	07/05/2026		UTB (Current)		Supplies	C & W Berry Ltd	S	402.68	80.54	483.22
47	General Office	08/05/2026		RBS (Debit)		Communications/printing	The Print Quarter	Z	33.60		33.60
82	General Office	11/05/2026		UTB (Current)		Bank charges	Unity Trust Bank	Z			
74	Amenity/Open space RRM	11/05/2026		RBS (Debit)		Supplies	HVW Ltd	S	66.89	13.38	80.27
87	Pension	11/05/2026		UTB (Current)		Pensions payment	Peoples Partnership	X	362.80		362.80
67	Gardens/Planting	14/05/2026		UTB (Current)		Planting	E.N.Coxhead Ltd	S	722.00	144.40	866.40
44	General Office	15/05/2026		UTB (Current)		Finance software	Starboard Systems Ltd (Sci	S	55.00	11.00	66.00
48	General Office	18/05/2026		RBS (Debit)		Supplies	Timpson Ltd	Z	20.00		20.00
69	Amenity/Open space RRM	19/05/2026		UTB (Current)		Hardware	CEF Chorley	S	8.50	1.70	10.20
84	Amenity/Open space RRM	19/05/2026		RBS (Debit)		Hardware	Screwfix Direct Ltd	S	55.81	11.16	66.97
83	Utility bills	20/05/2026		UTB (Current)		Water	Water Plus Ltd	Z	58.82		58.82
80	Amenity/Open space RRM	20/05/2026		UTB (Current)		Water	Water Plus Ltd	S	346.42	69.29	415.71

PAYMENTS LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
49	General Office	21/05/2026		RBS (Debit)		Bank charges	Royal Bank of Scotland	Z	8.05		8.05
70	Payroll Services	21/05/2026		UTB (Current)		Staff costs	Bright HR Ltd	S	24.00	4.80	28.80
85	Allotment expenditure	22/05/2026		RBS (Debit)		Allotment Toilet	Greens Environmental	S	96.00	19.20	115.20
75	Amenity/Open space RRM	22/05/2026		RBS (Debit)		Supplies	HWW Ltd	S	19.89	3.98	23.87
76	General Office	26/05/2026		RBS (Debit)		Communications/printing	The Print Quarter	S	12.50	2.50	15.00
56	WFH	27/05/2026		UTB (Current)		Salaries	E1	Z	13.00		13.00
59	WFH	27/05/2026		UTB (Current)		Salaries	E8	Z	13.00		13.00
64	WFH	27/05/2026		UTB (Current)		Salaries	E13	Z	6.00		6.00
56	Mileage	27/05/2026		UTB (Current)		Salaries	E1	Z	15.75		15.75
57	Mileage	27/05/2026		UTB (Current)		Salaries	E3	Z	34.65		34.65
58	Mileage	27/05/2026		UTB (Current)		Salaries	E5	Z	36.00		36.00
59	Mileage	27/05/2026		UTB (Current)		Salaries	E8	Z	10.80		10.80
60	Mileage	27/05/2026		UTB (Current)		Salaries	E9	Z	133.65		133.65
61	Mileage	27/05/2026		UTB (Current)		Salaries	E10	Z	108.90		108.90
63	Mileage	27/05/2026		UTB (Current)		Salaries	E12	Z	9.00		9.00
64	Mileage	27/05/2026		UTB (Current)		Salaries	E13	Z	1.35		1.35
68	Utility bills	27/05/2026		UTB (Current)		Utility	British Telecoms Ltd (BT)	S	165.30	33.06	198.36
66	CIL (Community Infrastructure	27/05/2026		UTB (Current)		Grant	John Finnamore Ltd	S	7,660.00	1,532.00	9,192.00
77	Utility bills	28/05/2026		RBS (Debit)		Mobile SIM	Lebara Mobile Ltd	S	4.12	0.83	4.95
81	Amenity/Open space RRM	28/05/2026		UTB (Current)		Fuel	All Star	S	21.11	4.22	25.33
81	Vehicle	28/05/2026		UTB (Current)		Fuel	All Star	S	59.19	11.84	71.03
81	Vehicle	28/05/2026		UTB (Current)		Fuel	All Star	S	4.50	0.90	5.40
86	Allotment expenditure	29/05/2026		RBS (Debit)		Allotment Toilet	Greens Environmental	S	99.00	19.80	118.80
78	General Office	29/05/2026		RBS (Debit)		Bank charges	Royal Bank of Scotland	Z	3.85		3.85
Total									43,633.25	2,838.82	46,472.07

Euxton Parish Council

Net Position by Cost Centre and Code - All Cost Centres and Codes

Cost Centre Name

Admin	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	4	Insurance				7,250.00		7,250.00
	13	Audit Fees				1,800.00		1,800.00
	22	Grants				6,000.00	1,300.00	4,700.00
	23	General Office				8,000.00	2,080.78	5,919.22
	25	Premises (office)				5,000.00	806.55	4,193.45
	27	Legal/Advice fees				3,000.00		3,000.00
	36	Utility bills				3,500.00	553.34	2,946.66
	51	Training (Councillors)				500.00		500.00
	72	LGR Enabling				10,000.00		10,000.00
						45,050.00	£4,740.67	40,309.33

Allotments	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	15	Allotment Income			310.95			310.95
	18	Allotment expenditure				13,218.36	964.91	12,253.45
						£310.95	13,218.36	£964.91
								12,564.40

Amenity & Facility	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	16	War Memorial				200.00		200.00
	30	Safety				1,000.00	47.98	952.02
	31	Environment (spaces & im				10,000.00		10,000.00
	32	Heritage				1,000.00		1,000.00
	33	Defibrillators				1,000.00		1,000.00
	35	Major Events				1,000.00		1,000.00
	37	Gardens/Planting				2,500.00	926.81	1,573.19
	38	All Purposes Committee				3,000.00	802.65	2,197.35
	39	Amenity/Open space RRM			297.00	50,000.00	2,020.95	48,276.05
	40	Street Machines				2,000.00		2,000.00
	41	ECO Initiatives (trees, foot				10,000.00		10,000.00
	70	Vehicle				5,000.00	82.01	4,917.99
	71	Trees (inspects & works)				6,000.00		6,000.00
						£297.00	92,700.00	£3,880.40
								89,116.60

Communications	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	14	Newsletter				5,500.00		5,500.00
	19	Community Engagement				2,500.00		2,500.00
	28	Christmas				2,500.00		2,500.00
	29	Gala				1,500.00	226.13	1,273.87
						12,000.00	£226.13	11,773.87

Earmarked Reserve Funds	Code	Title	Bal. B/Fwd.	Receipts		Payments		Current Balance
				Budget	Actual	Budget	Actual	Budget
	42	Greenside Parking						
	43	Balshaw Villa land				5,868.00		5,868.00
	44	Elections/polls				10,000.00		10,000.00
	45	Ransnap Brook grant						
	46	Land fund				80,000.00		80,000.00
	47	Grants (unspend)				1,617.00		1,617.00
	48	Emergency fund				22,801.00		22,801.00
	49	Grant (LCC Orchard)						
	69	CIL (Community Infrastruc			7.03	138,740.46	7,660.00	131,087.49
						£7.03	259,026.46	£7,660.00
								251,373.49

Current Balance = Balance B/Fwd - (Receipt Budget - Actual Receipt) + (Payment Budget - Actual Payments)

Euxton Parish Council
Net Position by Cost Centre and Code - All Cost Centres and Codes

Cost Centre Name

Income		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
9	Precept		225,194.00	225,194.00			
10	Bank Interest		8,170.50	1,253.32			-6,917.18
11	VAT Return		18,129.50				-18,129.50
20	Council Tax Grant		1,709.00	1,709.00			
21	Grants other						
			253,203.00	£228,156.32			-25,046.68

Salaries		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
					180,000.00	£24,817.04	155,182.96

Staffing Costs		Bal. B/Fwd.	Receipts		Payments		Current Balance
Code	Title		Budget	Actual	Budget	Actual	Budget
17	WFH				468.00	58.00	410.00
24	Payroll Services				1,500.00	48.00	1,452.00
26	Mileage				3,500.00	526.40	2,973.60
50	Training (staff)				3,000.00		3,000.00
60	Pension				4,000.00	711.70	3,288.30
					12,468.00	£1,344.10	11,123.90

NET TOTAL			253,203.00	£228,771.30	614,462.82	£43,633.25	546,397.87
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Annual Governance Statements

Name of Authority: Euxton Parish Council

Web address: <https://www.euxton-pc.gov.uk/>

We acknowledge, as the members of the above authority, 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:

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. Yes

We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. Yes

We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances. Yes

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. Yes

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. Yes

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. Yes

We took appropriate action on all matters raised in reports from internal and external audit. Yes

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. Yes

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. N/A

We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review. Yes

For any statement to which the response is 'no', an explanation follows on the next page.

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

On this date

As recorded in minute reference

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

Signed by Chair

Signed by Clerk

*Published web address

Accounting Statements

Name of Authority: Euxton Parish Council

Key	Year ending 31 March 2025	Year ending 31 March 2026
Balances brought forward	£290,180	£351,573
Precept	£185,579	£190,655
Total other receipts	£149,329	£67,693
Staff Costs	£111,434	£134,141
Loan interest/capital repayments	£0	£0
All other payments	£162,081	£114,941
Balances carried forward	£351,573	£360,839
Total value of cash and short term investments	£325,208	£343,987
Total fixed assets plus long term investments and assets	£1,119,041	£1,120,615
Total borrowings	£0	£0

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:

Signed by the Responsible Financial Officer

Date

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

On this date

As recorded in minute reference

Signed by Chair

Do the figures in the accounting statements above exclude any Trust transactions?

Yes

If your council's declaration in respect of trust funds has changed from the prior year, please provide an explanation for this change

No Change

Restated figures

Do you need to restate figures from your previous years annual statements?

No

Please give full details why any figure needs to be restated



Euxton Parish Council

Internal Audit Report 2025/26

JDH BUSINESS SERVICES LTD

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

The internal audit of Euxton Parish Council is carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.
- Review of Assertion 10 (Annual Governance Statement) requirements.

Conclusion

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

J D H Business Services Ltd

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
2025/26 internal audit			
1	Full Council have not reviewed and approved an updated annual risk assessment during 2025/26.	<i>The risk assessment document should be updated and reviewed and approved by full council each financial year.</i>	This was an oversight, it was not put on an agenda within the year. The document is on the Policy List and noted to be reviewed annually. Not happened before.
2	<p>Payments sample testing:</p> <p>CIL 30/03/2026 Grant John Finnamore Ltd £7,660.00</p> <p>The above amount was included as an unrepresented payment in the year end bank reconciliation, however, we were informed this payment was not made until late May 2026 and the works did not happen until 2026/27, therefore, this item should not have been included as a payment in the 2025/26 accounts.</p>	<p><i>Payments must only be recorded in the SCRIBE cashbook on dates when they are actually made and never classified as 'PAID' weeks before the physical payment has been made.</i></p> <p><i>NB the final 25/26 AGAR accounts and supporting SCRIBE ledger accounts and bank reconciliation were corrected for this issue.</i></p>	This was removed from LY figures and put in to TY figures and all the paperwork updated.

Annual Internal Audit Report 2025/26

Euxton Parish Council

ENTER PUBLIC WEBSITE/WEBPAGE ADDRESS
euxton-pc.gov.uk

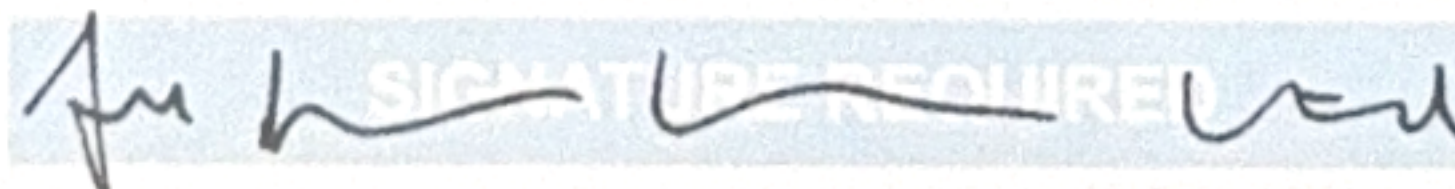
During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

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.		✓	} see internal audit report
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	N/A		✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")	N/A		✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		*See 1 below
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: 02/06/2026 Name of person who carried out the internal audit: JDH BUSINESS SERVICES LTD

Signature of person who carried out the internal audit



Date

02/06/2026

*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).

Councillor Apologies Protocol

Best Practice: Councillors should attend all meetings, or give apologies in advance for non attendance.

Law: If a Councillor does not attend meetings for ¹six consecutive months and does not submit **acceptable** apologies he will cease to be a member of the Council.

It is not in any law or regulation that a Councillor must give apologies.

Euxton Parish Council's acceptable practice

- Councillors will message the Clerk with their apologies in advance of the meeting.
- The names of the Councillors who sent apologies are submitted to the meeting and noted in the minutes under 'Apologies'.
- All Councillors who do not attend or submit an apology would be recorded in the minutes as: 'no apology received'.

Please note: This 'noting of the apologies' in the minutes does not constitute the apology being 'accepted' as referred to above (in the sentence headed Law).

Accepted Apology

- To have an apology accepted requires the Council to be presented with the reason for the absence with an estimated absence time; and for Council to agree to accept that reason, or period of absence, by means of a resolution which would be minuted.

An example of an apology which may require acceptance by Council would be:

A Councillor, with a medical condition which may result in them being unavailable for meetings for say six or more months, but wishes to remain on the Council, would need to submit a letter/email to the Council containing: the reason for absence, length of absence request.

The Council must then resolve to accept this reason/time. This acceptance of a period of absence would be noted in the minutes thus the Councillor would not lose their place after missing 6 months of meetings - as referred to above (in the sentence headed Law).

A Councillor would need to monitor the accepted absence time limits and re-apply in accordance with its expiry and/or with updates on the absence.

References

1. Local Government Act 1972 s.85 (1) and (2)

POLICY AND DOCUMENT REVIEWS

Policy or Document	Created/reviewed last	Action/Note	Meeting Mins www	Web
Code of Local Government Conduct 2012 version*	Reviewed 22/11/2024	None - unless Gov't update		✓
Freedom of Information Publication Scheme* 'FOI'	Reviewed 16/03/2023			✓
Standing Orders*	Reviewed 18/09/2025			✓
Financial Regulations*	Reviewed 18/09/2025			✓
Complaints & Vexatious Complaints Policy*	Reviewed 16/02/2023			✓
Anti Fraud & Corruption Policy*	Reviewed 16/04/2026			✓
Financial Risk Assessment* ¹	Reviewed 17/10/2024			✓
Review of Effectiveness of the system of Internal Audit* ¹	Reviewed 17/10/2024			✓
Insurance Asset Register ¹	Reviewed 21/03/2024			
Audit Asset Register ¹	Reviewed 20/02/2025/19/03/26			✓
Insurance (policy and contents) ¹	Reviewed 19/09/2024			
Apologies protocol	Adopted 20/02/2022		June26	✓
Business Continuity Plan	Reviewed 20/3/2025			✓
Committee System Leisure TOR Personnel TOR Allotment TOR All Purposes TOR Footpaths Sub-Committee TOR	Adopted 2011 Revised 21/03/24 Revised 2019 Revised 15/02/24 Adopted 15/02/24	Cllr writing template to then update Leisure and Allotment then on to the rest Apr24		✓ ✓ ✓ ✓
Communications Protocol	Reviewed 18/05/2023			✓
Contracts List	Reviewed 20/09/2023			
Document Retention List	Reviewed 18/05/2023			✓

Dignity at Work Policy (former Bullying & Harassment)	Adopted 16/11/2023			✓
Equality & Diversity Policy	Approved 20/09/2023			✓
Filming/Recording Council meetings guidance	Reviewed 20/04/2023			✓
Flag Flying Policy	Reviewed 08/01/2026			✓
Grant Policy	Reviewed 15/01/2026			✓
Grievance and Discipline Policy	Reviewed 20/10/2022			✓
Health & Safety Policy	Reviewed 20/04/2023			✓
IT Policy	Approved 19/06/2025			✓
Information & Data Protection Policy	Approved 18/01/2024			✓
Investment Policy	Reviewed 19/01/2023			✓
Lone Working Policy	Reviewed 19/01/2023			✓
Meeting Guidance (for public)	Reviewed 20/07/2023			✓
Member/Employee Protocol	Reviewed 20/04/2023			✓
Memorial Donations Policy	Reviewed 20/11/2025			✓
Representative Protocol	Reviewed 19/10/2023			✓
Social Media Policy	Reviewed 16/11/2023	Mar26 updated with new email address		✓
Training Policy	Reviewed 16/02/2023			✓
Vacancy Protocol (Councillors/casual vacancy)	Reviewed 16/03/2023			✓
Volunteer Form, Checklist, suggested areas	Reviewed 15/06/2023			

* Documents/Policies which are required.

¹ Should be reviewed annually prior to 31 March

This document is a Councillor aid to help identify the policies and documents the Council has in place and when they were introduced or reviewed last. Councillors can access all the documents which are ticked in the 'drive' column