

ENGLAND AND WALES / JUDGMENT

Middlewich Town Council v Middlewich Cemetery Joint Committee Board & Ors

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[2026] EWHC 200 (KB) IN THE HIGH COURT OF JUSTICE KING'S BENCH DIVISION Case No:
KB-2025-001771 Royal Courts of Justice Strand, London, WC2A 2LL Date: 4 th February
2026 Before : MR. EDMUND BURGE K. C. (sitting as a Deputy High Court Judge)

- ----- Between : MIDDLEWICH TOWN COUNCIL Claimant

- and – MIDDLEWICH CEMETERY JOINT COMMITTEE BOARD First Defendant SIMON
McGRORY JEAN EATON SONYA EDWARDS Second Defendant Third defendant Fourth
defendant CLAIRE ARMSTRONG Fifth defendant NICOLA ANTONEY WILLIAM WALMSLEY
Sixth defendant Seventh defendant

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- ----- Michael Paget (instructed by Weightmans LLP) for the Claimant
None of the Defendants were legally represented Hearing dates: 5th – 9th December 2025

- ----- Approved Judgment This judgment was handed down remotely at
10.30am on 4th February 2026 by circulation to the parties or their representatives by e-mail
and by release to the National Archives. Approved Judgment Index
Middlewich Town Council v Middlewich Cemetery and ors A summary of the parties to the
proceedings: A summary of the background to the 2022 and 2025 Claims : The relief sought
by the Claimant at trial (December 2025): Paras 1-10 Paras 11-27 Paras 28-29 Submissions on
the preliminary issue regarding the 2024 Tomlin Order: Paras 30-43 The Court's ruling on the
preliminary issue: Evidence & submissions re: Issue 1: (Whether to make a Final Order)
Evidence & submissions re: Issue 2 Paras 44-45 Paras 46-73 (Whether to extend the 2025
Injunction as requested) Paras 74-90 Evidence & submissions re: Issue 3 (Whether to include
the Outlook e-mail within the Final Order): Paras 91-101 Evidence & submissions re: Issue 4
(Whether to order the defendants to provide an Account): The Court's rulings on Issues 1 to
4: Ancillary matters: Paras 102-139 Paras 140-170 Paras 171-172 Mr Edmund Burge K. C.:
Approved Judgment The parties Middlewich Town Council v Middlewich Cemetery and ors

1. The Claimant is the local authority for Middlewich, in Cheshire. For the purposes of the Local Government Act 1972 ('the Act') the Claimant is a 'Parish Council' albeit one that has the status of a town. Section 214 of the Act gives the Claimant the power to provide and maintain burial and cemetery services within its administrative area.
2. The First Defendant ('the Cemetery Board') was a body which, before the relevant provisions of the Act came into force on 1st April 1974, oversaw the day-to-day operation of the Middlewich Cemetery ('the Cemetery') on behalf of the Claimant. That arrangement continued after those provisions came into force, and it is the continued existence of that arrangement that gives rise to these proceedings.
3. The Second to Seventh Defendants are all said by the Claimant to have had varying degrees of involvement in the Cemetery Board's operation and management of the Cemetery from around 2018 onwards. That alleged involvement can be summarised as follows:
4. The Second Defendant (Simon McGrory) is an ex-member of the Cemetery Board who has also been an elected Councillor of the Claimant. He lost his council seat in an election in 2019 but remained a volunteer member of the Cemetery Board until March 2024. He was a signatory on the Cemetery's current account with Barclay's bank (account no. ~6294) when it was closed on 19th June 2025.
5. The Third Defendant (Jean Eaton) is also an ex-Councillor who sat on the Cemetery Board. She too lost her council seat in the 2019 elections but was asked to stay on as a 'Resident Representative' member of the Cemetery Board, which she did until she resigned in July 2022. She became a named signatory on the Cemetery's Barclays account in late 2019, and was responsible (with others) for signing cheques and authorising payments from that account.
6. The Fourth Defendant (Sonya Edwards) was a member of the Cemetery Board as a volunteer for varying periods of time over a number of years. She initially resigned in 2018 but re-joined a short time later. She resigned again in July 2022, by when she too had become a signatory on the Cemetery's Barclays current account. She continued to assist with the making of payments from that account until around June 2023.
7. The Fifth Defendant (Claire Armstrong) joined the Cemetery Board as a volunteer in around 2019 and remained as such until around March 2024. She was also a signatory on the Barclays current account, and signed cheques and made transfers on that account.
8. The Sixth Defendant (Nicola Antoney) is a former employee of the Claimant who sat on the Cemetery Board for around six months between April and September 2019, whereupon she resigned. In 2022 she became the Claimant's Town Clerk and held that position until around April 2024. She was not a signatory on the Cemetery's bank accounts, and took no part in authorising or effecting transfers of Cemetery money. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors

9. The Seventh Defendant (William Walmsley) is a former Mayor of the Town Council who also lost his council seat in 2019. He has never sat on the Cemetery Board or had any involvement in its day-to-day operation. Neither was he ever a signatory on the Cemetery's bank accounts. However, the Claimant alleges that Mr Walmsley was one of those who authorised a change of Barclays' account holder profile for the Cemetery's current account, which he denies. That change resulted in Barclay's records showing that the account was operated by the Cemetery Board rather than the Claimant and effectively deprived the Claimant of any right to oversee the operation of the account.
10. At the trial between 5th and 9th December 2025 the Claimant was represented by Mr Paget of Counsel. None of the Defendants was legally represented, either by solicitors or Counsel. No-one attended the hearing specifically on behalf of the First Defendant. The Second, Fourth and Seventh Defendants attended the hearing in person and represented themselves. The Third and Sixth Defendants attended the hearing remotely via a CVP-video link and represented themselves. The Fifth Defendant attended part of the hearing only (via CVP), and to that extent she too represented herself. Background to the 2025 claim, and the previous proceedings in 2022
11. With effect from 1st April 1974, s.214(1)(b) of the Act abolished the existence of any existing "burial board, joint burial board or joint committee with the powers of such a board." Paragraph 1 of Schedule 26 to the Act directed that, from that date, the functions of any such board or committee reverted to the relevant Council which, in this case, was the Claimant.
12. Between 1974 and 2019 the Cemetery continued to be operated and managed by the Cemetery Board. That was in breach of the Act, but between those dates various members of the Cemetery Board were also elected Councillors of the Town Council. That arrangement meant that serving Councillors were involved in the operation of the Cemetery Board and its bank account(s).
13. However, in 2019 there were local elections in which all existing Middlewich Town Councillors lost their seats. Those Councillors who had previously also sat on the Cemetery Board were not replaced by newly-elected Town Councillors; instead, the previous incumbents remained on the Cemetery Board as 'volunteers' but with no extant connection to the Claimant. This meant that from 2019 onwards the Claimant had effectively lost whatever oversight of the management and operation of the Cemetery it had previously had; it was being run by a body which had no status under the Act and no clear accountability to the Claimant. Such an arrangement for the provision of burial and cemetery services is not permitted under the Act.

14. It was the discovery in 2022 that this situation was unlawful which gave rise to the Claimant's first claim against the defendants. That claim (Claim no. QB-2022- 001702, sealed on 30th May 2022 – 'the 2022 proceedings') was brought against the First to Fifth Defendants inclusive, on the grounds that they lacked the necessary statutory authority to run the Cemetery. At that stage the Sixth and Seventh Defendants were not parties to the proceedings. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
15. The Claimant sought injunctive relief, specifically that (i) control of the Cemetery was handed back to the Claimant, (ii) all documents, records and financial information etc relating to the Cemetery, plus control of any bank account(s), be delivered up to the Claimant, and (iii) the First to Fifth Defendants be prohibited from having any further involvement in the operation or management of the Cemetery.
16. On or about 14th March 2024 those proceedings were compromised by agreement, resulting in the making of a Tomlin Order in April 2024. That Order resulted in the 2022 proceedings being stayed; the terms in the schedule that was attached to the Order provided for the creation of a charitable trust which would henceforth conduct the operation and management of the Cemetery on behalf of the Claimant. The schedule also contained terms concerning the provision by the defendants of records and statements of accounts etc to the Claimant, and the transfer of any money in the Cemetery's bank account(s).
17. At some point between April 2024 and April 2025 it became apparent that the arrangement outlined in the schedule to the Tomlin Order was also unlawful. Under the terms of the Act the Claimant could no more delegate the running of the Cemetery to a charitable trust than it could to a 'legacy' version of a burial board or joint committee. Therefore, the agreed terms as set out in the Tomlin Order were unenforceable.
18. On 16th April 2025 the First to Fifth Defendants (who at this stage were collectively represented by counsel and solicitors) wrote to the Claimant asking that it take on the responsibility for the day-to-day management of the Cemetery, and on the same day the Claimant's solicitors made a formal request that by 23rd April the Defendants hand over all relevant documents, records and materials (including banking materials) relating to the Cemetery that remained in their possession. The Claimant says that from 23rd April 2025 it had assumed that control and had been given some of the Cemetery's records etc albeit many of the requested documents were not provided. It therefore sought to resurrect the 2022 proceedings against the First to Fifth Defendants so as to enforce its request for the outstanding material by way of injunctive relief.
19. The Claimant also commenced further proceedings (Claim No. KB-2025-001771, sealed on 13th May 2025 – 'the 2025 proceedings') against the original First to Fifth Defendants, plus the Sixth and Seventh Defendants.

20. The Sixth Defendant was added to the proceedings because she was said to have created (in 2019) a separate e-mail account for the Cemetery Board (middlewichcemetery@outlook.com) which thereafter was used as the contact point for the Cemetery and which was outside the control of the Claimant.
21. The Seventh Defendant was added because he was said to have been involved in switching the customer profile of the Cemetery's current account with Barclays Bank from the Claimant to the Cemetery Board. The Claimant alleged that in October 2019, ie after he had lost his seat on the Town Council and had no formal connection to the Claimant or to the Cemetery, the Seventh Defendant had authorised the transfer of the Cemetery's Barclays account into the control of the Cemetery Board, whereupon other named defendants became the named signatories with no oversight Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors from the Claimant. It is further alleged that money belonging to the Cemetery was paid directly into a Lloyds bank account that was controlled by the Fifth Defendant.
22. The 2025 proceedings seek injunctive and declaratory relief, as follows: (i) (ii) (iii) (iv) (v) A declaration that the proposed terms of the Tomlin Order were void and rescinded, as a result of the parties' "common mistake" about the ability of a charitable Trust to take over the running of the Cemetery; A removal of the stay on the 2022 proceedings; Consolidation of the 2022 and the 2025 proceedings into a single set of proceedings; An Order requiring the five defendants to the 2022 proceedings to (a) deliver up all remaining records etc relating to the Cemetery that remain in their possession/control etc, (b) transfer effective control of the Cemetery to the Claimant, and (c) not to interfere with the Claimant's management of the Cemetery thereafter; and As against all seven defendants, the provision of an account for all money paid into any bank account in connection with the operation of the Cemetery, and the payment to the Claimant of all such money (less any expenses that had been reasonably and properly incurred in that operation).
23. That claim came before the Court on 16th July 2025, when the Claimant made an application for interim injunctive relief against the First to Fifth Defendants (ie item (iv) above) pending the full hearing which was the three-day hearing in December 2025 to which this ruling relates.
24. The hearing on 16th July was heard by Duncan Atkinson K. C. sitting as a Deputy High Court Judge ('DHCJ'). I have been provided with a transcript of those proceedings, at which none of the defendants was legally represented. The Second to Fifth and the Seventh Defendants all attended that hearing, either in person or via a CVP-link, and each made representations about the relief sought. The Sixth Defendant (Nicola Anthoney) was not required to attend and did not do so.

25. DHCJ Atkinson K. C. granted the interim relief sought, and set a timetable for (i) the delivery up by the First to Fifth Defendants of relevant records and documents (including bank statements), (ii) the serving by them of Affidavits confirming their compliance with those orders, and (iii) the transfer to the Claimant of any money that remained in the Cemetery's Barclays account.
26. By an application dated 20th August 2025 the Claimant sought to extend the terms of that Order to the Sixth and Seventh Defendants. That matter came before Mr. Justice Lavender on 24th September 2025, at which it was directed that by 14 th October 2025 the Sixth and Seventh Defendants must confirm in writing whether they opposed the Claimant's application against them, and submit any written submissions and/or evidence upon which they wished to rely.
27. The next hearing date was that held before me on 5th-9th December 2025, which was the trial of all remaining issues. The relief sought by the Claimant at the trial
28. At the trial the Claimant sought the following forms of relief: Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
 - (i) A lifting of the Stay that had been imposed by the Tomlin Order in 2024, and a resurrection of the 2022 proceedings; (ii) A consolidation of those proceedings with the 2025 proceedings (iii) An extension of the injunction terms granted by DHCJ Atkinson K. C. on 16th July 2025, by way of a Final Order, so that the defendants have an additional opportunity for any remaining records to be provided to the Claimant should the Court not be satisfied that the First to Fifth Defendants have already fully complied; (iv) A widening of the terms of that final injunction to include:
 - (a) The 6th and 7th Defendants (respectively Nicola Antoney and William Walmsley); and
 - (b) Material relating to any bank accounts (ie in addition to the Barclays account) that had been operated by any of the Defendants in respect of the Cemetery;
 - (v) A ruling on whether the Court should include in any Order a requirement for the delivery-up by the defendants of all material relating to the Outlook e-mail account that had been set up by the Sixth Defendant in 2019; and (vi) An Account and Order for payment for any outstanding money relating to the Cemetery, including any Cemetery income that had been improperly used by the Defendants to pay for legal expenses in respect of the 2022 proceedings.
29. Mr Paget for the Claimant submitted that items (i) and (ii) above should be heard and decided at the outset of the hearing, in order that the ambit of the remaining issues at trial were known before the evidence for all parties was called. None of the Defendants disagreed with the timing of that application, although all they objected to the Tomlin Order being set aside. I therefore agreed to deal with items (i) and (ii) above as a preliminary issue. Submissions on the preliminary issue

30. Mr Paget submitted that the 2025 proceedings would not have been brought had there been no legal bar to enforcing the terms set out in the schedule to the Tomlin Order. That Order had been intended to be a final resolution of the 2022 proceedings, but its terms had subsequently been found to be unenforceable. He submitted that since the 2022 proceedings were currently stayed on terms that were unenforceable, it made sense to set the Order aside, resurrect the 2022 proceedings and consolidate them into the 2025 proceedings. That would allow the Court to deal with all outstanding issues at the same time, rather than leave the 2022 proceedings in a permanent state of unresolved 'abeyance'.
31. The Second Defendant (Simon McGrory) disputed whether the Cemetery fell within the statutory régime of the Act at all. He submitted that because it was outside that régime there was no difficulty with the Cemetery being operated by a charitable trust as proposed in the Schedule to the Tomlin Order, and therefore no need to set the Tomlin Order aside.
32. That proposition was founded on the contention that the Cemetery was not in fact owned by the Claimant, but was and always had been a 'private cemetery'. Private cemeteries are exempt from the provisions of the Act, including the restrictions at s.214 and Schedule 26 on the running of cemeteries by delegated boards, committees or trusts etc. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
33. Mr McGrory submitted that support for his contention that the Cemetery was private could be found in the facts that: (i) (ii) (iii) (iv) (v) The Cemetery Board has never reported to the Claimant or its predecessor bodies; The Cemetery is not mentioned in the Minutes of the Claimant's meetings; The appointment of Town Councillors to the Cemetery Board was always considered to be an appointment to an 'external body' (ie a body beyond the control of the Claimant); Between the introduction of the Act in 1974 and 2019, members of the Cemetery Board were always a mixture of Town Councillors and non- councillors; During the local elections of 2019 the running of the Cemetery was a key campaign issue, with one political party stating that it wanted to 'take back control of the Cemetery', indicating that it was not controlled by the Claimant;
34. Therefore, submitted Mr McGrory, the agreement that was set out in the schedule to the Tomlin Order was legally enforceable and ought to be enforced. It was to the benefit of the Cemetery that it be run by an external body, rather than by the Claimant.
35. The Third Defendant (Jean Eaton) supported Mr McGrory's submission that it was in the best interests of the Cemetery for it to be managed by an external charitable trust, on the basis that it would have access to charitable grants and funds that it would not have access to if under the Claimant's control.

36. The Fourth Defendant (Sonya Edwards) adopted the submissions of Mr McGrory, and expanded on the reasons given by Mrs Eaton. She submitted that under the terms of the Tomlin Order the trust would be able to apply for grants to support the upkeep of the Cemetery and its historic buildings (which include a lodge and a chapel), which a public body like the Claimant could not do. The Cemetery was in need of investment, and Mrs Edwards had no confidence that the Claimant would spend the necessary money on it.
37. The Fifth and Sixth Defendants (Claire Armstrong and Nicola Antoney respectively) both asked that the Tomlin Order remain in place and aligned themselves with the submissions of the other defendants.
38. The Seventh Defendant (William Walmsley) said that he had never had any involvement in the management or operation of the Cemetery, but that he wished for the Tomlin Order agreement to remain in place. He said that the Cemetery had been run by volunteers on the Cemetery Board for 160 years, and that the Town Council (of which he had been Mayor between 2018 and 2019) had always treated the Cemetery Board as an external body. He said that there was reference in the Claimant's own evidence to the Burial Board buying the land on which the Cemetery sits, and that prior to 2025 the Town Council's asset register had never included a reference to the Cemetery. He submitted that those factors lent support to the Second Defendant's submissions about the ownership of the Cemetery and its status as a 'private cemetery'. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
39. In reply, Mr Paget for the Claimant referred me to the Schedule to the Tomlin Order, paragraph 1, which had been agreed by the First to Fifth Defendants in 2024. At that stage those defendants had the benefit of legal representation and advice from both solicitors and counsel. That paragraph read "(the Claimant) is the burial authority for Middlewich and the proprietor of Middlewich Cemetery...". That concession had not been made by the Seventh Defendant, who had not been a party to the 2022 proceedings.
40. Mr Paget also relied on a number of documents relating to the purchase and ownership of the two parcels of land which are currently used by the Cemetery. The first document was at page 713 of the Claimant's Third Supplemental Bundle. It was headed "RETURN of APPLICATIONS made for REDUCTION of INTEREST since the Minute of 1859", and was signed by W. W. Willink, Secretary to the 'Public Works Loan Office, London'. An entry indicated that on 12th September 1859 the "Middlewich Burial Board" had borrowed £3,000 from the Loan Office for the purchase of a burial ground, and on 23rd July 1860 had applied for the interest payable on the loan to be reduced.
41. A note added to the extract by the Claimant for the purposes of these proceedings read "The PWLB (Public Works Loan Board) only provides loans to public bodies, so the loan to the MCB (Middlewich Cemetery Board) proves that from its very creation Middlewich Cemetery (and the MCB) has always been within the public sector".

42. The Claimant also relied on an extract from *R v. Wright and another* (1861) 8 Jur. N. S. 260, QB which related to the proceedings of the Parish of Middlewich in relation to burials etc. The extract read: “On 22nd June 1858 a meeting of the vestry of the parish was held for the purposes of determining whether a burial ground should be provided for the said parish, and to appoint a burial board, if necessary, when it was resolved that a new burial ground should be provided for the said parish, and certain persons were appointed to be the burial board of this parish who borrowed upon mortgage of the rates for the relief of the poor of such parish the sum of £3,000 from the commissioners for carrying into execution the 14 & 15 Vict c.23 for the purpose of laying out and providing a burial ground and building the necessary chapels thereon”. That extract appears at p715 of the Claimant’s Third Supplemental Bundle.
43. The purchase of this land by the Burial Board in 1859 took place before the introduction of the Law of Property Act 1925, and the introduction of a central Land Registry. The land in question has not been bought or sold since, so it remains unregistered land and H. M. Land Registry holds no details of the current owner. However, the Claimant also relied on the purchase in 1989 of a second plot of nearby land, which was to accomodate an expansion of the Cemetery. At p751 of the Claimant’s Third Supplemental Bundle there is a map of the Cemetery, showing the plot of land in question. Mr Paget informed me that the Land Registry documents for this plot of land record the current owner as being Middlewich Town Council. Ruling on the preliminary issue
44. Having heard submissions from the parties and having considered the evidence that had been put before me, at about 12.45pm on Friday 5th December 2025 I gave a short ex tempore ruling in the following terms: Approved Judgment *Middlewich Town Council v Middlewich Cemetery and ors* (i) (ii) (iii) (iv) (v) That I was satisfied on the balance of probabilities that both parcels of land now used by the Cemetery had been purchased by the Claimant, its predecessor bodies or its lawfully authorised agents, and were currently owned by the Claimant; That I was equally satisfied that the Cemetery was not and never had been a ‘private cemetery’ for the purposes of the Act, and thus was (and had been since 1st April 1974) subject to the requirements and provisions of that Act; That in those circumstances s.214 and Schedule 26 to the Act rendered the proposed agreement contained in the Schedule to the Tomlin Order unenforceable in law; That the Tomlin Order must therefore be set aside, the stay on the 2022 proceedings would be lifted, and those proceedings should be consolidated into the 2025 proceedings; That all outstanding issues relating to the consolidated proceedings should be heard during the remainder of the trial.
45. The effect of that ruling was that the four issues outlined at paragraph 28(iii) to (vi) above remained to be determined by the Court. The evidence relating to Issue 1: Whether there has been compliance by the First to Fifth Defendants with DHCJ Atkinson K. C.’s interim injunction dated 16th July 2025, and whether to extend it by way of a Final Order.

46. The transcript of the hearing before DHCJ Atkinson K. C. on 16th July 2025 (in the Claimant's Core Bundle at pages 344-372), shows that the defendants to that matter had made the following representations to the Court, all of which took the form of submissions, rather than evidence given under oath or affirmation: (i) The Second Defendant (Mr McGrory) said that shortly after the making of the Tomlin Order (ie in April-May 2024) he had handed over to the Claimant or its solicitors all documents in his possession which related to the Cemetery. The sole exception to that was an 'archive box' of documents that had subsequently come to light and which he was content to hand over as well. He was prepared to have another thorough search to see if there was any other relevant material in his possession and, if there was, would hand that to the Claimant by 30th July 2025; The Third Defendant (Mrs Eaton) said that she had had no involvement in the operation of the Cemetery Board bank account before 2019. She said that she possessed no relevant bank records that she could hand over. As far as records or documents relating to burials, the interments of ashes, and the other activities of the Cemetery were concerned, again she had no such records in her possession although she had had some involvement in that aspect of the Cemetery's operation between about 2020 and her resignation from the Cemetery Board in July 2022; The Fourth Defendant (Mrs Edwards) said that she had had some involvement in making payments and transfers from the Cemetery's Barclays account for Cemetery staff wages etc, which continued after her resignation from the Cemetery Board in July 2022. However, she had given any paperwork in her possession which related to the Cemetery or its bank account to Mr McGrory in about June 2023. She had had no involvement in the management of the Cemetery since then, and she possessed no relevant records or material of any description; (ii) (iii) Approved Judgment *Middlewich Town Council v Middlewich Cemetery and ors* (iv) (v) The Fifth Defendant (Miss Armstrong) said that up until his death in September 2019, all relevant documents relating to the operation of the Cemetery had either been stored on the computer of the Town Council's Clerk (Jonathan Williams), or in the buildings on the Cemetery site (eg the Lodge and the Chapel). She confirmed that she had no records, whether burial- related or financial, in her possession. She also told the Court that as a result of the 2022 proceedings she and Mr McGrory had repeatedly tried to transfer the Cemetery Board's Barclays account to the Claimant, but that Barclays had refused to allow it. This was because the account was a 'Community Account', which Barclays said could not be operated by a public body like the Claimant. She said she was advised by Barclays that it intended to close the Cemetery Board's bank account, but that before it did so she and Mr McGrory could transfer any money in that account into a second account which the Cemetery held at Barclays. This was a 'business savings account', which was not subject to the same restrictions as a Community Account. Therefore the money was transferred into that savings account, which came under the control Miss Armstrong and Mr McGrory, where it still sits awaiting transfer to the Claimant. She said she possessed no bank statements for the Cemetery Board's Barclays account; The Seventh Defendant (Mr Walmsley) also addressed the Court on 16 th July 2025, although he was not a defendant to the proposed interim injunction. He told the Court that he had never sat on the Cemetery Board, even when he was Mayor of the Town Council, and had had no formal role in the

operation of the Claimant since he had lost his seat in 2019. He denied that he had played any part in the closure of the Cemetery Board's Barclays account, or in the transfer of the remaining balance into the business savings account referred to by Miss Armstrong.

47. Before me on 5th-9th December 2025 the Claimant's position was that although a large quantity of material relating to the operation of the Cemetery had already been handed over, there remained a lot of important information that was missing. The Claimant drew a distinction between (i) records which related to the burial, interment and grave-maintenance aspects of the Cemetery's operations and (ii) the banking material, including statements for the various bank accounts that had received money belonging to the Cemetery.
48. Dealing with records relating to the burial, interment, grave-maintenance and related aspects, the Claimant had commissioned an independent report into the Cemetery's records by Marian Millington, a member of the Institute of Cemetery and Crematorium Management (ICCM). Ms Millington was asked to review the available records relating to burials/interments etc between 1st January 2016 and 14th May 2025, and to compare those records with the Cemetery's physical burial plots and ashes interment sites.
49. Her reports (dated 3rd September 2025 and 29th September 2025) found "serious mismanagement" and "systemic failings" in the operation and record-keeping at the Cemetery since at least 2019, including breaches of its statutory duties under the Local Authorities Cemeteries Order 1977 (SI 1977/204). Brief summaries of her conclusions are in the Claimant's Third Supplemental Bundle at p879 and p925-926. Those breaches included a failure to keep complete records of the location within the Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors Cemetery of individual remains or ashes, the date of that person's death, and missing details about grave deeds and permits for headstones or memorials.
50. The results of those failures meant that there were (i) missing entries in the burial registers, (ii) occupied graves that should have been marked with the name of the deceased but which were not, and (iii) marked graves for which the names did not accord with the registers as to the occupant of that grave. The Millington reports showed that the failures in record-keeping had got progressively worse from around 2016 until March 2025.
51. The scale of the missing records was a significant problem affecting the on-going operation and management of the Cemetery, and had caused the Claimant to place notices in the local press, asking for relatives of those recently buried or interred at the Cemetery to come forward with whatever records they had in order to assist the Claimant to fill in the missing information. It was this continued absence of important records, despite what had already been handed over to it in response to the 2022 proceedings and the interim injunction Order of DHCJ Atkinson K. C. in July 2025, that caused the Claimant to seek a continuation of that Order as against all the defendants.

52. Before me, the defendants gave evidence on oath/affirmation about the possibility of them having further burial/interment records in their possession, as follows:
53. The Second Defendant (Mr McGrory) gave evidence in Court. He accepted that in recent years the Cemetery Board had not kept full records, nor had it administered the Cemetery in accordance with its statutory obligations. He said that since the death of Jonathan Williams in September 2019 he (Mr McGrory) and his fellow Cemetery Board members had done the best that they could as volunteers, but they had had no support and no previous experience of running a cemetery. He said that the death of Mr Williams had caused the Cemetery Board to lose a huge amount of relevant knowledge and experience, and Mr McGrory accepted that since 2019 he had not made enough effort to understand the Cemetery Board's legal obligations or to ensure they were complied with.
54. Mr McGrory stated that any outstanding burial records etc that had come to light after the July 2025 interim injunction have now been provided to the Claimant, and that he is not aware of any other burial or Cemetery records that have not been handed over. He said that if there are any such records they will be stored in one of the two buildings at the Cemetery site (the Lodge or the Chapel), to which he does not have access.
55. He said that he was prepared to confirm with all the defendants whether they possess any further Cemetery records, and he had no objection to providing the Claimant with an affidavit confirming that he had no further material in his possession.
56. The Third Defendant (Mrs Eaton) gave evidence remotely over a CVP-link. She stated that prior to the 2019 elections she had sat on the Cemetery Board as a Town Councillor. In 2019 she lost her seat on the Council but was asked by Mr Williams (the Town Clerk) to stay on the Cemetery Board as a 'Resident Representative' Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors member, which she did. Mr Williams was a long-standing and highly respected Town Clerk and she had no reason to doubt or question the legality of that arrangement.
57. Mr Williams died in September 2019, and shortly thereafter the Cemetery Manager (Dennis Mottram) also died. That meant that the Cemetery Board members had no experienced staff they could turn to for advice or help. She said that in the circumstances, including the deaths of those key individuals in 2019/2020 and the problems caused by the Covid pandemic, she thought the volunteers on the Cemetery Board had done their best to keep the Cemetery running and had done a reasonably good job.
58. She agreed that she had signed a number of burial certificates during her time on the Cemetery Board. However, she said that she did not know where the missing burial registers and other records were; she said that prior to his death Dennis Mottram had been in charge of keeping the records.

59. The Fourth Defendant (Mrs Edwards) gave evidence in court. She said that she had become a Town Councillor in 2007 and remained so until she stood down in 2015. Throughout her time as a Councillor she had also sat on the Cemetery Board. After she stood down as a Councillor Mr Williams had asked her to remain on the Cemetery Board as a volunteer/resident member, which she did until 2018. She said that Mr Williams had been the Clerk to both the Town Council and the Cemetery Board, and had had a good deal of knowledge and experience about the operation of both bodies.
60. After Mr Williams' death in September 2019 she was asked by the Second and Fifth Defendants (Mrs Eaton and Miss Armstrong) to re-join the Cemetery Board in order to assist with the running of the Cemetery, which she did. She then remained on the Cemetery Board until she resigned in July 2022.
61. She said that from 2019 onwards she had been involved only in the finance side of the Cemetery's operation and was soon added as a signatory to the Cemetery's Barclays current account. However, she found that a lot of the paperwork that she needed to reconcile the figures on the Cemetery's Barclays bank account with its burial activities was missing. She had used a spreadsheet to reconcile as far as she could the transactions on the account with the Cemetery's other records, and said that she had already handed over to the Claimant all the relevant documents for the Cemetery that she had had. An example of one of her spreadsheets (for April 2020) was in the Claimant's Third Supplemental Bundle at p1,938.
62. Any Cemetery records that she had used to conduct those reconciliations were kept by her in a folder, which she had already handed back to the Claimant. She also believed that all documents in the possession of the other defendants had been handed to the Claimant in compliance with DHCJ Atkinson K. C.'s interim injunction Order in July
2025. Mrs Edwards told the Court that she believed that some the Cemetery's records were kept at the Claimant's own offices, as the Chapel offices at the Cemetery had suffered from damp.
63. She told the Court that after 2019 she had had nothing to do with the burials side of the Cemetery's business, although she had co-signed a number of forms that granted Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors burial rights at the Cemetery; signing such forms being part of her responsibilities as member of the Cemetery Board.
64. She was shown a number of such forms dated between November 2020 (in the Fourth Supplemental Bundle, at p953) and October 2021 (Fourth Supplemental Bundle, p974) which she agreed bore her genuine signature. Her true signature was also to be found in her passport, copied at the Third Supplemental Bundle at p1,293.

65. However, she said that she had also found in the Claimant's evidence bundles copies of burial rights documents on which her signatures had been forged (eg in the Claimant's Third Supplemental Bundle at p906, dated 1st February 2024; and in the Fourth Supplemental Bundle at p1,015, dated 26th April 2024).
66. Both of those burial rights documents had been signed after she had resigned from the Cemetery Board. They also bore signatures in the names of the Third and the Fifth Defendants (Mrs Eaton and Miss Armstrong).
67. The appearance of what were said to be forged signatures on Cemetery documents was a feature of the evidence in the case, particularly in relation to cheques drawn on the Cemetery's bank account. The Third Defendant (Mrs Eaton) gave evidence of having seen in the Claimant's evidence copies of cheques on which her own signature had been forged (and which she said she had reported to the police); however, she was not referred in evidence to the signatures in her name on the two burial forms referred to above. The evidence in relation to forged signatures on cheques is considered further at paragraphs 122-125 below.
68. The Fifth Defendant (Miss Armstrong) did not attend the hearing on the 8th and 9th December, which is when the defendants had the opportunity to give evidence. She had informed the Court by e-mail that she was unwell in hospital on those days, but was content for the hearing to proceed in her absence. Therefore, she did not give evidence in her own defence and was not cross-examined on behalf of the Claimant.
69. The Sixth Defendant (Mrs Anthoney) gave evidence remotely over a CVP-link. She said that she had started working for the Claimant Town Council as an agency worker in November 2012. She had been taken on as a full-time employee in August 2013, as an administrative assistant working under Mr Williams (the Town Clerk).
70. In April 2019 Mr Williams asked her to join the Cemetery Board as a 'resident member', which she did as she lived within the Council's area. However, she had resigned on 25th September 2019 shortly after Mr Williams' death. She said that she had never possessed any hard-copy documents relating to the Cemetery, and anything she had possessed would have been in e-mail or electronic/digital format. She was willing to provide to the Claimant any documents or material relating to the Cemetery that was still in her possession.
71. She also said that at no time since her resignation from the Cemetery Board in 2019 has anyone from the either the Claimant Town Council or the Cemetery Board spoken to her about her role on the Board's during the 5-6 months that she was a member of it. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
72. The Seventh Defendant (Mr Walmsley) gave evidence in court. He said that he had joined the Council in May 2015, following a local election. He remained on the Council until the May 2019 elections, when he had lost his seat. He said that he had never taken any part in the management or operation of the Cemetery, and he has no documents in his possession that relate to it. He also confirmed that he was prepared to sign an affidavit to that effect.

73. Mr Walmsley referred me to an e-mail dated 4th November 2025 which he had sent to the current members of the Claimant Council. In it he referred to four previous emails he had sent them, dated between 17th July and 1st October 2025, in which he offered to meet the Claimant in order to discuss alternative solutions to the current litigation with a view to reducing costs etc (copied in the Claimant's Core Bundle at p503). He said that he had received no response from the Claimant to those suggestions. The evidence relating to Issue 2: Whether to widen the terms of the 16 th July 2025 interim injunction to include:
- (a) The 6th and 7th Defendants (respectively Nicola Antoney and William Walmsley;
 - (b) Material relating to any bank accounts (ie in addition to the Barclays current account) that had been operated by any of the Defendants in respect of the Cemetery.
74. As noted at paragraph 26 above, on 24th September 2025 Mr Justice Lavender directed that by 14th October 2025 the Sixth and Seventh Defendants (Mrs Antoney and Mr Walmsley respectively) must (i) confirm in writing whether they opposed the Claimant's application for DHCJ Atkinson KC's Order to be extended to include them, and (ii) submit any written submissions and/or evidence upon which they wished to rely.
75. In response to that direction Mrs Antoney submitted a witness statement dated 13th October 2025 (with a declaration as to its truth), in which she set out her reasons for opposing any extension of DHCJ Atkinson KC's Order to include her (copied at the Claimant's Core Bundle, at p504). She stated that she had been a member of the Cemetery Board for approximately five months in 2019, but had never had any access to the Cemetery Board's bank account. She also stated that she did not have in her possession any documents or other material relating to the management and operation of the Cemetery, nor did she have access to the Cemetery's Outlook e-mail address that she had created in 2019 at the request of Mr Williams.
76. Mr Walmsley submitted a witness statement dated 10th October 2025 which also included a declaration as to its truth. In it he stated that he too opposed the Claimant's application to extend the 16th July 2025 Order to include him, and he set out his reasons. He repeated his denials of any involvement in the transfer and then closure of the Cemetery Board's Barclays current account, a position which he said was supported by Barclays' own internal investigations. He suggested that the Claimant's allegations against him were motivated by malice because he had previously complained to the Claimant's auditors about the use by the Claimant of public money to acquire control over the Cemetery from what he (Mr Walmsley) considered to be its rightful owners. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
77. To the extent that the Sixth and Seventh Defendants gave evidence on oath/affirmation about this issue at the trial, they adopted and repeated their respective positions as set out in those witness statements.

78. In respect of Issue 2(b) (ie material relating to any bank accounts that had been operated by any of the Defendants in respect of the Cemetery), the evidence at trial was as follows:
79. The Claimant's principal witness on the banking evidence was Ms Safia Kauser, who is the Claimant's Town Clerk and also its Responsible Financial Officer. In response to the Millington reports into the management and operation of the Cemetery, which had uncovered evidence of financial irregularities on the Cemetery bank accounts, Ms Kauser had undertaken a thorough audit of the available records, including the bank statements. She presented the results of her enquiries in a number of witness statements and exhibits, plus two reports (dated 12th and 13th November 2025).
80. Ms Kauser stated that her enquiries had revealed that £36,560 had been misappropriated from the Cemetery's funds, by way of cheques and cash deposits that should have been paid into the Cemetery's Barclays account being paid into a Lloyds personal account. The holder of that Lloyds account was the Fifth Defendant, Miss Armstrong.
81. Ms Kauser's evidence was that the existence of the Lloyds account had not been previously declared to the Claimant by any of the defendants, and that in breach of DHCJ Atkinson KC's Order of 16th July 2025 they had not provided the Claimant with any information about the transactions on that Lloyds account.
82. Ms Kauser's enquiries had revealed that on 8th October 2019 the Cemetery's Barclays current account was moved from being recorded as a 'Town Council' account by Barclays to a different 'customer profile' within the bank's own records. That different profile appears to have been held in the name of the Middlewich Cemetery Board. It was this 'switch' of the ultimate holder of the current account that Ms Kauser said had caused the Claimant to lose effective control of that bank account, and which precipitated the financial irregularities that she and Miss Middleton had found - including the use of the Lloyds account for the receipt of money that belonged to the Cemetery. Ms Kauser also stated that the Cemetery's current account had been closed by the Second to the Fifth Defendants on 19th June 2025, after the start of these proceedings.
83. Ms Kauser relied on Barclay's own transcript of a telephone call that she had had with a Barclays customer service agent on 1st April 2025. Ms Kauser had called Barclays to obtain information about a number of matters relating to bank accounts the Claimant had held at the bank. During that call Barclays appeared to confirm that the people at the Town Council who had authorised the switch of 'profile' for the Cemetery's Barclays account were Jean Eaton and William Walmsley. That transcript was copied at the Claimant's revised Fifth Supplemental Bundle at pp116-134, and the passages that relate to the profile switch are at pp126-130.

84. It was this extract from the transcript of her call with Barclays that led Ms Kauser to assert that the Seventh Defendant (William Walmsley) had been complicit in the Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors transfer of the Cemetery's funds out of the Claimant's control, and thus that he should be made a defendant to these proceedings.
85. As already noted, in both his witness statement and his evidence under oath Mr Walmsley disputed that he had played any part in that switch. His evidence on this matter was supported by the Second Defendant (Mr McGrory), who confirmed that Mr Walmsley had never played any part in the operation of the Cemetery nor had any access to or control over its bank accounts. Mr Walmsley relied on the fact that the switch had been authorised on or about 8th October 2019, whereas his involvement with the Claimant had come to an end in May 2019 after he had lost his seat in the local elections. Therefore, he submitted, he was in no position to authorise anything in connection with the Claimant's various bank accounts. He had no idea why the bank's records show his name as being one of those who authorised the switch of account's 'profile' within the bank.
86. I was helpfully informed by Mr Paget that there was no evidence from Barclays to prove that the Seventh Defendant had ever been a named signatory on the Cemetery's Barclays account(s), or that he was in any way connected to or had any control over them. Furthermore, the Claimant accepted that the Seventh Defendant had never signed a bank mandate or signatory form for those accounts. Therefore, the Claimant's case on this issue was that while there was no other evidence to support it, the Barclays transcript was correct and reliable.
87. Other defendants, including the Fifth Defendant (Miss Armstrong), contested Ms Kauser's assertion that the defendants had never previously disclosed the existence of the Lloyds bank account. They pointed to the transcript of the hearing before DHCJ Atkinson KC on 16th July 2025, in which Miss Armstrong and Mr McGrory had told the Court that some of the Cemetery's money was in the 'Business Savings' account held by Cemetery at Barclays (the relevant extracts are in the Claimant's Core bundle at p358).
88. Miss Armstrong told DHCJ Atkinson KC that Barclays had decided, for internal reasons, to close the Cemetery's Barclays account. The bank told her and Mr McGrory that before it closed the account they could transfer the balance to another account if they had one available. She said that "Jonathan" (which I take to be a reference to Jonathan Williams) had an old Business Savings Account that they could use, and which she and Mr McGrory now controlled. She told the Judge that the money was still in that account waiting to be transferred back to the Claimant. To the extent that he was asked about that account by DHCJ Atkinson KC, McGrory confirmed what Miss Armstrong had told the Court (eg p360).
89. In the proceedings before me, Miss Armstrong's narrative on this point was rather different. In a hand-written document dated 7th December 2025, and which did not contain a declaration as to its truth, Miss Armstrong said the following: (i) That she held a personal

Lloyds account, which she had used for a number of years to pay for small items for the Cemetery such as cleaning products, tea and coffee etc. She had also used it to pay for larger expenses such as weed-killer, grass seed, and lawn mowing charges. She said she had never reimbursed herself for the money she had spent on the Cemetery from this account; Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors (ii) (iii) (iv) She said she had added name of the Cemetery as the account-holder, as she was using the account for its benefit but the name change had been a “mistake”; She said that during a 12-month period of illness friends and family had helped her and Mr McGrory to run the Cemetery, and had used the bank card on the Lloyds account thinking it was the Cemetery account when it was actually her personal account; Now that this matter had come to light she will transfer any money in the Lloyds account to the Claimant.

90. Miss Armstrong did not give evidence under oath before me, on this issue or any other matter. However, in the interests of fairness and justice to all parties I decided to admit her written statement into evidence, albeit the extent to which I considered it reliable, and thus the weight it was given, would be adversely affected by (i) it not having a declaration of truth attached and (ii) it not having been tested in cross-examination. The evidence relating to Issue 3: Whether the Court should include in any Order a requirement for the delivery-up by the defendants of all material relating to the Outlook e-mail account that had been set up by the Sixth Defendant in 2019.
91. The evidence of Safia Kauser for the Claimant was that in 2019 the Sixth Defendant (Mrs Antoney) had created a new e-mail account for the Cemetery using Microsoft Outlook (middlewichcemetery@outlook.com). Thereafter that e-mail address had become the main e-mail address for the Cemetery (both for people seeking to arrange burials/interments, and for its suppliers eg funeral directors) until the account with Microsoft was closed in June 2025.
92. Ms Kauser also stated that the 5th Defendant (Miss Armstrong) had provided that e-mail address to Barclays as her personal contact e-mail address when she had become a signatory on the Cemetery Board's Barclays current account. She also stated that the Second Defendant (Mr McGrory) had used that e-mail address to send e-mails in 2019.
93. Ms Kauser said that since April 2025 the Claimant had been asking the Cemetery Board for full disclosure of the e-mail account, and therefore the defendants were aware that the e-mail account was a potentially important source of missing documents and material relating to the management and operation of the Cemetery. There was no justification for closing it knowing that the Claimant was seeking access to it.

94. Microsoft has confirmed to Ms Kauser that once the account had been closed and the e-mail address deleted from MS's systems, all data relating to it had been removed from MS's systems. Therefore, MS could not provide copies of the e-mails that had been sent and received using that e-mail address, nor to documents that had been attached to such e-mails (per an e-mail from MS to Ms Kauser dated 26th August 2025, copied at the Claimant's Third Supplemental Bundle p2,104).
95. Ms Kauser accepted in cross-examination that there was no evidence that Mrs Antoney had accessed the Outlook e-mail address since her resignation from the Cemetery Board in September 2019. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors
96. In the course of this litigation the Second Defendant (Mr McGrory) submitted a number of witness statements (eg at the Claimant's Core Bundle at pages 319 and 585). Much of that written evidence was directed towards the issues of (i) whether the Cemetery should lawfully and rightfully be under the control of the Claimant or that of the Cemetery Board, and (ii) the Seventh Defendant's involvement in the running of the Cemetery or its bank account(s) while he was a Councillor (and Mayor) before May 2019. It did not address the issue of his access to or use of the MS Outlook e-mail address or account, and neither did his evidence under oath before the Court. However, the Sixth Defendant (Mrs Anthoney)'s evidence was that at some point after 2019 Mr McGrory had obtained 'administrator' access to the MS Outlook account, and her evidence on that point was not challenged or disputed by the other defendants.
97. The Fourth Defendant (Mrs Edwards) gave evidence that during her second period on the Cemetery Board (from September/October 2019, following the death of Mr Williams) she had had access to the Outlook e-mail address through an MS account on her mobile phone, but she had never had any responsibility for running or operating it. She said that she did not think she had ever received e-mails from that e-mail account, and did not think she had in her possession any material relating to it, but that she would check and would be happy to provide any material that she has.
98. The Sixth Defendant (Mrs Antoney) confirmed in her evidence that in about April 2019 she had been asked by Mr Williams to join the Cemetery Board and that she had done so. She had resigned from it on 25th September 2019, shortly after Mr Williams' death.
99. In about June 2019 she was asked by Mr Williams to set up a new e-mail address for the Cemetery, which she did using MS Outlook. She said that Mr Williams was a long-standing and highly respected Town Clerk and Clerk to the Cemetery Board, as well as her then line-manager at the Council, and that she had no reason to doubt or question his request to her. While she was on the Cemetery Board she had access to the administration of the e-mail account, as did the Second Defendant (Mr McGrory).

100. Mrs Antoney confirmed that since her resignation in September 2019 she has had no access to either the MS Outlook account or the e-mail address. She said that on her resignation Mr McGrory had changed the passwords to the account, which would have prevented her from having further access. 101. In cross-examination by Mr Paget she stated that she would have to look at her e-mail records to see whether there was any material on her computers that related to her use of the Outlook e-mail address or the account. She confirmed that there was no reason why she could not provide such material to the Claimant if it existed. The evidence relating to Issue 4: Whether to order any of the defendants to provide an Account for, and the payment of, any outstanding money relating to the Cemetery, including any Cemetery income that had been improperly used by the Defendants to pay for legal expenses in respect of the 2022 proceedings. 102. As discussed above, the reports that were prepared by Ms Kauser and Ms Millington identified problems with reconciling the Cemetery's business records (eg its recording of burial rights grants etc, its other sources of income and its Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors expenditure) with its bank statements. Those problems were largely due to incomplete records. 103. However, in addition to those issues Ms Kauser identified a number of other concerns about the uses to which Cemetery Board money had been put. Ms Kauser identified a total of £109,234.89 of the Cemetery Board's money that appeared either to have been used for non-Cemetery business or which had been paid into bank accounts that were not held by the Cemetery. Ms Kauser broke the total figure of £109,234.89 down as follows: 104. There was evidence in the Barclays current account statements of cash withdrawals totalling £12,576.68 for which there was no documentary explanation or justification. Many of those cash withdrawals had been made by cashing cheques at the bank; there was also at least one cheque that was made out to the Fifth Defendant (Claire Armstrong). 105. As noted at paragraph 80 above, a total of £36,560 of Cemetery funds had been paid directly into the Lloyds account rather than the Cemetery's Barclays account. That Lloyds account had been opened by the Fifth Defendant in her own name, but she had subsequently registered the Cemetery Board as the account holder thereby allowing cheques made out to the Cemetery to be paid into that Lloyds account. 106. A total of £57,075 of the Cemetery's money had been paid to the solicitors that represented the First to Fifth Defendants during the 2022 proceedings. Ms Kauser's evidence in Court was that all money that was paid to the Cemetery for burial rights and other fees ought to have been "ring-fenced" for use for the upkeep and operation of the Cemetery only. Ms Kauser said that it was inappropriate for the Cemetery Board's members to use Cemetery money to fund their response to a legal dispute over the ownership and management of the Cemetery. 107. £1,623.21 was apparently spent on the purchase of Body Worn Video cameras, an i-pad and a lap-top computer. Ms Kauser's evidence was that none of that equipment had been handed over to the Claimant, and it was not accepted that such purchases were properly made in connection with the management and operation of the Cemetery. 108. A sum of £1,400 was apparently paid to the Cemetery for the purchase of a burial plot, although there was no evidence that that money had been paid into any of the Cemetery's bank accounts. 109. As already noted, the current account had been closed by Barclays on 19 th June 2025 on the instruction of the four named signatories

(the Second to Fifth Defendants), despite the Claimant having previously requested that the account be transferred back to it. 110. In addition to the total of £109,234.89 that Ms Kauser said had been misappropriated from the Cemetery's funds, she said that her investigations had also revealed the existence of a Barclays 'sub-account' (ending ~4581), opened in October 2019, that was linked to the Cemetery's main Barclays current account (ending ~6294). Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors 111. Therefore, the Claimant sought an Order from the Court requiring the defendants to provide a full Account of all the transactions that had taken place on any bank account that had been operated either by the Cemetery or on its behalf, along with full details of all money that had been due to the Cemetery and which had been paid into any other bank account (eg the Fifth Defendant's Lloyds account). 112. The defendants gave the following evidence under oath regarding the alleged financial irregularities and the operation of the Cemetery's bank accounts. 113. The Second Defendant (Mr McGrory) said that he was shocked by some of the discrepancies that had come to light in the financial evidence, although he noted that some potential sources of information have declined to help the defendants to "fill in the blanks" because of the outstanding legal proceedings. He said there should not be any discrepancies in the accounts, but those that do exist will be the result of ignorance on the part of the defendants rather than deliberate malpractice. 114. He also stated that there was no reason why the defendants could or should not explain those discrepancies by providing an Account to the Claimant, although he repeated his evidence that neither the Sixth or Seventh Defendants (Nicola Anthoney and William Walmsley respectively) ever had any involvement in the running of the Cemetery's finances, and had had no access to or control of its bank accounts. 115. He said that he could not explain what either the £12,576.68 in cash withdrawals from the Barclay's current account, or the £36,560 payments to the Fifth Defendant's Lloyds account were for; he had had no knowledge of the Fifth Defendant's Lloyds bank account until Ms Kauser had given evidence before the Court. He accepted that there could be other bank accounts that had been used for Cemetery money of which he remained unaware, but that he was prepared to speak to all of the other defendants to see if any of them has any other documents that might assist the Claimant. He said he would ask Miss Armstrong to show him the bank statements for her Lloyds account if that would assist. 116. He was aware of the Fifth Defendant's explanation for how the Lloyds account had come to be used for Cemetery money, as set out in her hand-written account dated 7th December 2025 (referred to at paragraph 89 above). He said he could not comment on the veracity of her written evidence as he has not seen copies of the Lloyds account statements, but he suggested that some of the transfers that make up the £12,576.68 may have been reimbursements of her own money that the Fifth Defendant had spent on behalf of the Cemetery. 117. As regards the £57,075 that was spent on legal fees in the 2022 proceedings, Mr McGrory said that the Cemetery Board members had been advised by its lawyers that they were entitled to use Cemetery funds for that purpose. The extent to which that evidence represented a waiver of his Legal Professional Privilege may need to be considered by the Court at a later hearing. Mr McGrory said that he had always believed that Cemetery money was to be used in connection with the general running of the Cemetery, not simply

paying for its day-to-day upkeep and maintenance. He pointed to the Cemetery Board members use of Cemetery money to pay other legal fees for matters connected to the protection of the Cemetery, eg the termination of a Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors residential tenancy at the Lodge house, and the removal of unlawfully erected headstones/memorials etc. 118. Through its Counsel Mr Paget, the Claimant accepted that £10,667.20 of Cemetery money which had been spent on legal fees for those purposes had been an appropriate use of its funds; the Claimant therefore reduced its claim under this heading from the original figure of £67,742.20 to the revised figure of £57,075. That concession might be thought to represent a departure from the rather more purist line that was outlined at paragraph 4 of the Claimant's Skeleton Argument dated 4 th December 2025 and subsequently advanced by Ms Kauser in her evidence to the Court. Before determining whether it was or was not appropriate to use Cemetery money to pay legal bills that were incurred in defending litigation over its ownership and management, the Court may need to hear further submissions from the parties. In particular, whether members of the Cemetery Board enjoyed any indemnity from the expense of litigation, and if so in what terms, may need to be addressed.

119. Mr McGrory said that the lap-top had been bought by the Cemetery Board to help it keep control of the Cemetery's affairs, but that it had been damaged beyond repair and was not replaced. The i-pad had been bought to replace one that had been damaged when it was being used in connection with the Cemetery's operations. 120. He said the Body Worn Video cameras had been bought for the Cemetery staff members who had been subjected to threats and harassment while working at the Cemetery. Mr McGrory said that those cameras would still be in the Cemetery Lodge. 121. The Third Defendant (Jean Eaton) gave evidence (via CVP link), saying that shortly after Mr Williams and Mr Mottram had died, she and the Fifth Defendant (Miss Armstrong) had asked Barclays about how to keep the Cemetery's account functioning and that they were advised to get themselves registered as signatories on the Barclay's current account, which was done. At that stage, the third signatory was the Fourth Defendant (Mrs Edwards). 122. It was about this time that the Covid pandemic struck, which Mrs Eaton said meant it was very difficult both to keep the Cemetery functioning and for cheques on the current account to be signed by the required signatories at the same time. Therefore, Mrs Eaton took to signing a few cheques in advance so that they could be signed by the other signatories as and when they were required. The cheque book was at all times under the control of either the Fourth or the Fifth Defendants (Mrs Edwards and Miss Armstrong).
123. Mrs Eaton said that since her resignation from the Cemetery Board in July 2022 she has had no involvement in its activities, and her name ought to have been removed as a signatory on the Cemetery's Barclays current account. However, she has since seen in the Claimant's evidence copies of cheques that bear a signature in her name that have not been signed by her. In other words, that someone has forged her signatures on those cheques. 124. The cheques in question are copied in the Claimant's Third Supplemental Bundle at pages 1,365 (cheque no. 103921) and 1,370 (cheque no. 103926). Cheque no. 103921 is dated 13th June

2023, and is made out to ‘Cash only’ of £1,100. It bears a Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors signature in the name of the Third Defendant, and what appears to be the signature of the Fifth Defendant. Cheque 103926 is dated 7th September 2023, is made out to “Cash only” for £600.00 and bears the same signatures as before. 125. Both these cheques are dated the year after Mrs Eaton left the Cemetery Board and she told the Court that she had reported the forged signatures to the police. It was her evidence that the only person who had access to the cheque book in mid-2023 was the Fifth Defendant.

126. Mrs Eaton said that prior to these proceedings she had not been aware that Miss Armstrong had also had an account with Lloyds bank, or that it had been used for Cemetery money.
127. The Fourth Defendant (Sonya Edwards) said that shortly after the death of Mr Williams in September 2019 she was asked by the Third and Fifth Defendants to re-join the Cemetery Board (she having left it in 2018). On re-joining she took over responsibility for the Cemetery’s finances, and was added as a signatory to the Barclays current account. She set about trying to reconcile the Cemetery’s records with the bank statements, but found that a lot of the necessary documents were missing. 128. She said that the Barclays current account did not have on-line banking in 2019; she thought that it had been set up in around early 2020. Before then, payment of suppliers and the staff pay-roll etc was all done by cheque. After the creation of the on-line banking facility Mrs Edwards would set up the on-line payments using the BACS facility and the Fifth Defendant (Miss Armstrong) would approve them.
129. Mrs Edwards said that she had continued to process payments from the Barclays current account, and reconcile them with the Cemetery’s business documents, until she resigned in July 2022. She had resigned from the Board for personal reasons, including not wishing to become embroiled in a dispute with the Claimant over the running of the Cemetery. 130. Her reconciliations had been done monthly, using a spreadsheet that she had created for the purpose (as outlined above at paragraph 61). However, she had had no knowledge of the use of the Fifth Defendant’s Lloyds account for Cemetery funds until this trial had started. She said that learning about that account had made her “feel sick”.
131. Mrs Edwards said that having heard Ms Kauser’s evidence in Court, she had gone through the Claimant’s evidence at home (the Claimant’s six bundles of evidence, submissions and other material ran to just over 7,000 pages). In doing so she had come across a number of documents that bore signatures in her name but which had not been signed by her. 132. She gave as examples two Grant of Burial Rights Certificates dated 1 st February 2024 (copied at the Claimant’s Third Supplemental Bundle, p906) and 26th April 2024 (copied at the Fifth Supplemental Bundle, p1,015). Mrs Edwards told the Court that she had not signed these documents, both of which also bore signatures in the names of the Third and the Fifth Defendants. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors

133. Mrs Edwards also identified a number of cheques on the Cemetery's Barclays current account that bore what she said were forgeries of her signature. Copies of those cheques were in the Claimant's Third Supplemental Bundle at pages 1,366 to 1,369 and pages 1,371 to 1,379. The dates on the cheques run from 23rd June 2023 (p1,366) to 27th June 2024 (p1,379).
134. Some of the cheques were made out to companies or individuals who had supplied goods or services to the Cemetery, but a number of them were made out to "Cash", and one for £1,100 was made out to "C Armstrong" (p1,371). The total of the cheques for 'Cash' comes to £13,780. All of the cheques identified by Mrs Edwards also bear signature in the name of "C Armstrong".
135. Mrs Edwards said that although these cheques had been signed in her name after she had resigned from the Cemetery Board in July 2022, she had remained an authorised signatory on the Barclays current account until June 2025. However she said she had not signed any cheques on the account after her resignation – she had merely processed some transactions using the on-line banking facility. She also stated that she had repeatedly asked to be removed as a signatory on the account but that this had not been done. She did not know why Miss Armstrong needed to write cheques after the introduction of on-line banking (in early 2020).
136. She could confirm that the signatures on those cheques were not hers because the writing was too small, and on the dates that some of them were written she had been away on holiday with no access to the cheque book. The cheque book was held by the Fifth Defendant (Miss Armstrong). As noted at paragraph 64 above, an example of her true signature is to be found in her passport, copied at the Third Supplemental Bundle at p1,293.
137. She confirmed that she had been one of the signatories who signed off on the closure of the Barclays current account on 24th June 2025, although it had not been her decision to close the account. She said that the Fifth Defendant had come to her house and asked her to sign some paperwork, which she did. She did know about the on-going Court proceedings with the Claimant in June 2025, and could not explain why she had agreed to close the account knowing that it was an aspect of that litigation.
138. The Fifth Defendant (Miss Armstrong) did not attend the hearing on the 8th and 9th of December, and did not give evidence.
139. It was accepted by the Claimant that the Sixth and Seventh Defendants (Mrs Antoney and Mr Walmsley respectively) had not been signatories on the Cemetery's bank accounts and had had no role in their use or operation, save for the alleged involvement of Mr Walmsley in authorising the switch of the Barclays 'customer profile' from the Claimant to the Cemetery Board in 2019. The Court's ruling on Issues 1 to 4 Issue 1 – Granting a Final Order in terms similar to the 16th July 2025 Interim Order.
140. The Claimant seeks a Final Order from the Court which extends the Interim Injunction that was granted by DHCJ Atkinson K. C. on 16th July 2025. The Order of Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors 16th July 2025 gave the First to Fifth Defendants until 4pm on 1st August 2025 to serve signed affidavits confirming that they have (i) delivered up all relevant material in their possession and (ii) identified for the Claimant any other relevant material of which they are aware but which is not in their possession/control. To date, no such affidavits have been served by any of those five defendants which

represents a breach of the terms of DHCJ Atkinson KC's Interim Order. The purpose of the Claimant's present application is, at least in part, to give the defendants a further opportunity to comply. 141. The application is made under s.37 of the Senior Courts Act 1981, under the terms of which an order may be granted where it appears to the Court to be just and convenient to do so. 142. I have listened to and read the evidence relied on by the parties on this issue. I bear in mind the importance to the Claimant and its residents of there being clarity and certainty as to who is buried/interred at the Cemetery and where. I have also taken into the account the facts that (i) Cemetery money is essentially 'public money' for which the Claimant is responsible, and (ii) the use by the Fifth Defendant of her personal Lloyds bank account as a recipient of Cemetery funds has not previously been expressly disclosed by her. 143. I am therefore satisfied that it is both just and convenient for the Court to order the First to Fifth Defendants inclusive to comply with the terms of the Interim Injunction that was made on 16th July 2025, according to a timetable that can be agreed and set at a further hearing of this matter on a date to be fixed. That hearing can also determine all other consequential matters which arise from my ruling in this case. Issue 2 – Extending that Final Order to the Sixth and Seventh Defendants 144. In view of the Sixth Defendant's admitted involvement in setting up the Cemetery's MS Outlook e-mail address/account in 2019, and her acceptance in cross-examination that (i) she would be able to check her computers for any material that related to her use of either the e-mail address or the Outlook account, and (ii) there was no reason why she could not provide any such material to the Claimant, I am satisfied that it is just and convenient to order that she does so. Again, the timetable for the Sixth Defendant's compliance with those Orders can be set at the next hearing. 145. The position of the Seventh Defendant (Mr Walmsley) is somewhat different. His evidence, and that of a number of other defendants including the Second Defendant (Mr McGrory) is that at no stage did Mr Walmsley play any part in the management or operation of the Cemetery. That evidence was not challenged or contradicted by the Claimant, and I have seen no evidence to suggest that Mr Walmsley's evidence on this point is untrue. 146. The Claimant's reason for including him as a defendant to these proceedings, and its application for him to be bound by the terms of a Final Order, is brought purely on the strength of the transcript of Ms Kauser's telephone call with Barclays on 1st April

2025. That was the call in which a representative of Barclays told Ms Kauser that the name of one of the people who had authorised the switch of customer profile for the Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors Cemetery's current account in October 2019 was 'William Walmsley'; the contents of that call are summarised at paragraphs 83-86 above. 147. On behalf of the Claimant, Mr Paget very fairly conceded that there was no documentary evidence to support what Barclays had told Ms Kauser in that call. However, it was the Claimant's submission that what Ms Kauser had been told by Barclays was accurate, reliable and true. I consider that submission more fully under my ruling on Issue 4 below. 148. However, on the evidence placed before me I am not satisfied that it is both just and convenient to make the Seventh Defendant subject to the terms of the Final Order. In the absence of any evidence that he ever played any part in the

operation of the Cemetery, and in view of his unchallenged assertions on oath that (i) he did not play any such part and (ii) that he has in his possession no material of any relevance to the running of the Cemetery, I can see no good reason why he should be put to the trouble and expense of submitting an affidavit to that effect. 149. Therefore, that aspect of the Claimant's application is refused. Issue 3 – Inclusion in the Final Order of material relating to the MS Outlook e-mail address and account. 150. To a large extent this matter has already been decided by my decision to extend the terms of DHCJ Atkinson K. C.'s Interim Order by way of a Final Order against the First to Sixth Defendants inclusive. Paragraph 1 of that Order will require those defendants to deliver to the Claimant all written and electronic records, plans and other documents under their control relating to the operation of Middlewich Cemetery, Chester Road, Middlewich. 151. However, for the avoidance of doubt I am satisfied on the evidence that I have heard - particularly that of the Sixth Defendant (who set up the e-mail address and account, and who operated it until it was taken over by the Second Defendant in about

2019) – that it is just and convenient to include in my Final Order any material that relates to that e-mail address/account which is either in the possession of the First to Sixth Defendants inclusive or of which they are aware. Issue 4 – An Order for an Account and for the payment of any misappropriated Cemetery funds 152. At various times between 2019 and 2025 each of the Second to Fifth Defendants have been authorised signatories on the Cemetery's current account with Barclays. That gave them ostensible control over the Cemetery's finances, and each of them have at times either signed cheques drawn on that account or made electronic transfers from the account using the on-line banking facility that was set up in around early 2020. 153. The evidence of Ms Kauser was that between 2019 and 2025 (ie at times when the Cemetery's bank accounts were under their control) significant sums of money were either removed from that account (in the form of expenditure which the Claimant says was inappropriate, eg for legal fees in respect of the 2022 proceedings, or computer and other IT equipment etc, or by inappropriate and unexplained cash withdrawals and transfers), or improperly diverted away from that account into the Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors Fifth Defendant's personal Lloyds account. In addition, £1,400 that should have been paid into the Cemetery's account remains unaccounted for. The total sum that the Claimant says has been misappropriated from the Cemetery is £109,234.89. 154. On the evidence that I have heard, and which I have summarised at paragraphs 102-138 above, I am satisfied on the balance of probabilities that there has been some misappropriation of Cemetery funds. I am also satisfied that it is just and convenient for the Court to require the Second to Fifth Defendants to provide the Claimant with full details of the transactions from which the figure of £109,234.89 is calculated, along with copies of all documents in their possession or of which they are aware that relate to those transactions. That 'Account' should include details of transactions on any other bank accounts, such as the Fifth Defendant's Lloyds account into which Cemetery funds were diverted or transferred. As the Second Defendant conceded in his evidence to the Court, there is no reason why those

Defendants should not be required to explain any discrepancies. 155. As Mr Paget made clear on behalf of the Claimant, at this stage the Court is simply being asked to determine whether any of the Defendants should be required to provide an Account for any of the missing funds, and if so in what amount. It is not being asked to determine how much of that amount was in fact misappropriated, or whether any of that expenditure was or may have been legitimate. Neither is the Court being asked at this stage to specify the individual liability of each defendant for any misappropriated money; that process will be conducted either at a subsequent hearing in separate proceedings, or at the ‘consequential orders’ hearing in these proceedings that will be heard on a date to be fixed. 156. Therefore, I make it clear that my finding that there has been some misappropriation of Cemetery funds does not necessarily apply to the full £109,234.89. A determination of which funds have been misappropriated can be made after the First to Fifth Defendants have provided the Account which deals with the transactions that make up that total sum, and any explanation for those transactions. 157. However, I am not persuaded that it is appropriate to include the Sixth and Seventh Defendants in that part of my Final Order. The agreed evidence is that the Sixth Defendant was a member of the Cemetery Board for about 5-6 months between April and October 2019, and that she never had any access to or control over the Cemetery’s bank accounts. No evidence of her involvement in any of the disputed transfers or expenditure has been adduced, and I have concluded that in those circumstances it would be unjust for her to be exposed to the risk of personal liability for those transactions. 158. Likewise for the Seventh Defendant, who was not a member of the Cemetery Board, was never a signatory on the Cemetery’s bank accounts and who the Claimant accepts never had any access to or control of the Cemetery’s Barclays accounts. 159. The Claimant’s application for the Seventh Defendant to be included in the Order for the provision of an Account for the various Cemetery bank accounts was hung Approved Judgment *Middlewich Town Council v Middlewich Cemetery and ors* exclusively on the transcript of Ms Kauser’s telephone call with Barclays on 1st April 2025. 160. The relevant extract of the transcript of that telephone call is at pages 129 to 131 in the Claimant’s Fifth Supplemental Bundle; however I do not find that evidence sufficiently reliable or compelling to accede to that part of the Claimant’s application against the Seventh Defendant. 161. The Barclays representative says that the name on the mandate form which authorised the switch of customer profile is “Jane Eaton” (entry timed at 25:13), which Ms Kauser corrects to “Jean Eaton” (entry timed at 25:21). Ms Kauser then asks who was the second signatory on the mandate, and then tells the representative that it would be “Bill Walmsley or Jonathan Williams” (entry timed at 25:34-25:59). 162. The representative replies that “it looks like it was Bill Walmsley who would have signed it”, to which Ms Kauser replies “So if I put on ‘signed off by William Ormsley’, or had he done his ‘Bill’?”. The representative replies “Uh, we’ve got William, yeah” (entries timed at 26:07 to 26:15). Following a short discussion about the date that the switch mandate was completed, Ms Kauser says “So 8th October 2019, it was basically completed and signed off by William Walmsley and Jane Eaton, I’m gonna put here as confirmed by Barclays Bank” (entries timed at 28:01 to 28:08).

163. With respect to Ms Kauser, who I found to be a credible witness who was doing her best to assist the Court, I do not find that exchange to be a reliable basis on which to assert that the Seventh Defendant had authorised the switch of the customer profile. Leaving aside the fact that it was Ms Kauser who told the Barclays representative whose name she expected to see on the mandate, and the potential for confusion over whether the name recorded was “William” (Walmsley) or (Jonathan) “Williams”, the fact is that the representative was at best reporting what name was written on the document. They had no independent knowledge about whether it was a genuine signature on the mandate or a forgery. 164. The Claimant accepts that there is no evidence before the Court which proves that it was actually Mr Walmsley who signed that document, as opposed to his name having been added to the document fraudulently and/or his signature forged. Such a suggestion might ordinarily be considered so unlikely as to be capable of being disregarded, but this is a case in which numerous Barclays Bank documents are accepted by the Claimant as bearing forged signatures. Both Mrs Eaton and Mrs Edwards gave evidence that their signatures had been forged on Cemetery account cheques, evidence which the Claimant did not challenge or dispute. Likewise, Mrs Edwards said that her signature on Burial Rights Grant certificates had been forged, evidence which again was not challenged by the Claimant. 165. As an illustration of the inherent unreliability of the call transcript, had Ms Kauser asked the Barclays representative whose signatures appeared on those cheques, she would have been told they included “S Edwards”. That would have been factually correct as regards the name that was written, but completely unreliable evidence as to whether Mrs Edwards had actually signed them. In the circumstances of this case, and in the face of the evidence of Mr Walmsley himself and of Mr McGrory (who I find to have been credible and reliable witnesses on the issue of Mr Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors Walmsley’s involvement in the Cemetery and its finances), I am not persuaded that the transcript of Ms Kauser’s telephone call with Barclays is reliable evidence that Mr Walmsley in fact authorised the switch of customer profile for the Cemetery current account. 166. I also note that the date of that mandate (8th October 2019) was some six months after Mr Walmsley had lost his seat on the Town Council, and around the time that the sub-account with Barclays (ending ~4581) was opened. It was into this account that sums from the Cemetery’s current account were transferred, at a time when the Fifth Defendant (Miss Armstrong) was one of the signatories to the Barclays current account. 167. All of the documents which are said to bear forged signatures also bear Miss Armstrong’s signature, including a number of cheques made out either to ‘Cash’ or to her personally, totalling £14,880. The Fifth Defendant did not give evidence under oath to explain those cheques, or to explain the £36,560 of Cemetery money that was paid into her personal Lloyds account. Instead she relied on an unsworn written document as an explanation for her use of the Lloyds account, and why she had registered it in the Cemetery Board’s name, a document which I found neither helpful nor credible. 168. Finally, I note that the Sixth and Seventh Defendants in these proceedings were not defendants to the 2022 proceedings, which resulted in the making of the 2024 Tomlin Order and in connection with which £57,075 of the Cemetery’s money was used to pay the other defendants’ legal bills. No Cemetery or

public money has been used by the Defendants in defending the 2025 proceedings. 169. Therefore, that element of the £109,234.89 that is alleged to have been misappropriated cannot be laid at the doors of the Sixth and Seventh Defendants. I have therefore concluded that it would be unjust to expose them to personal liability for a share of that money should it transpire that the Cemetery's money should not have been used for that purpose. 170. For those reasons I am not persuaded that it is just and convenient to require the Sixth or Seventh defendants to provide an Account for any of the disputed £109,234.89, or that they should bear personal liability for any part of it. Ancillary matters 171. This matter will need to be set down for a further hearing to deal with the outstanding and ancillary issues, namely (i) whether the use of Cemetery funds by the First to Fifth Defendants to defend the 2022 proceedings was legitimate and appropriate, and if so to what extent; (ii) the total sum of funds that were misappropriated by the First to Fifth Defendants either individually or collectively; (iii) whether and to what extent the First to Fifth Defendants should be ordered to repay to the Claimant those misappropriated funds, and in what proportions; (iv) the liability of the Defendants for the Claimant's costs in the 2022 and 2025 proceedings, and (v) the terms of the Court's Final Order including the timetable for compliance with its terms. Approved Judgment Middlewich Town Council v Middlewich Cemetery and ors 172. The parties should liaise to provide a realistic time-estimate for that hearing. Any Skeleton Arguments or evidence that they wish to rely on must be lodged with the Court not less than 10 working days before that hearing is listed to start.

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