

**MEOPHAM PARISH COUNCIL
STATEMENT ON INTERNAL CONTROL
FOR THE YEAR ENDING 31st MARCH 2025**

1. SCOPE OF RESPONSIBILITY

Meopham Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control, including the preparation of the accounting statements as required by Section 1 of the Annual Return – Annual Governance Statement and its 9 “assertions”.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Council has in place a set of Standing Orders and Financial Regulations, which set out the general rules applicable at council and committee meetings and in carrying out the council's business. These two documents, are reviewed on a regular basis and influence the system of internal controls in place.

The system of internal control has been in place at the Council for the year ended 31 March 2025 and up to the date of approval of the annual governance statement and accounts and, except for the details of significant internal control issues at section 5, accords with proper practice.

3. THE INTERNAL CONTROL ENVIRONMENT**The Council:**

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

The Council reviews its obligations and objectives and approve its budgets for the following year at its November and December meetings, including setting the level of precept for the forthcoming year.

The Full Council meets a minimum of four times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Parish Clerk and Responsible Financial Meeting.

The Council carries out regular reviews of its internal controls, systems and procedures.

Clerk to the Council / Responsible Financial Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the Council for approval. Two Members of the Council must authorise every cheque and online debit. Standing order and direct debit arrangements are reviewed annually.

Income:

All income is received and banked in the Council's name in a timely manner and reported to the Council at the next meeting.

Risk Assessments / Risk Management/Risk Register:

The Council carries out regular risk assessments, identifying risks, assessing risks, addressing risks and reviewing and reporting these risks in a risk register.

Internal Audit:

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

- Records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The effectiveness of the internal audit system and audit plan is reviewed annually.

External Audit:

The Council's External Auditors, Mazars, submit an annual report and Certificate of Audit, which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- the Full Council;
- the Clerk to the Council / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks;
- the Independent Internal Auditor who reviews the Council's system of internal control;
- Mazars, the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman and the Independent Internal Auditor. The External Auditors issue an annual audit report and certificate;
- the number of significant issues that are raised during the year.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

No significant internal control issues were identified during the 2024-25 financial year.

Whilst no significant internal control issues were identified during the year the Council strives for the continuous improvement of the system it has adopted for internal control and has addressed all the minor issues and weaknesses raised and reported during the review process.

Chairman
Meopham Parish Council

Responsible Financial Officer
Meopham Parish Council

Date



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Mrs L Winter
Meopham Parish Council
St Johns Centre
Wrotham Road
Meopham
Kent
DA13 0AA

14 April 2025

Dear Lisa

Re: Meopham Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Final Audit report

Executive summary

Following completion of our final internal audit on 14 April 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Some assertions, as noted in this report, were tested at the interim internal audit completed during the financial year and the council should review all internal audit reports for the year before completing the Annual Governance Statement.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Meopham Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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Interim internal audit recommendations

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	The External Auditor's Report and Certificate have been published on the council website along with the completed Notice of Conclusion of Audit form although this has yet to be formally recorded in the minutes of a council meeting and this will need to be added to the next available agenda to complete the 2023/24 audit process.	I was able to confirm that this was reported to council at the meeting held on 17 December 2024 (minute ref FC170).
	The council website includes a link to the Gravesham Borough Council website where the individual Register of Members' Interests forms are published, although I note that only seven of the twelve councillors' forms are on the site and the others should be added as soon as possible.	I was able to confirm that the Register of Members' Interest Forms are now all on the website link.
	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf	I note the council now publishes agendas and reports on the council website in accordance with ICO requirements.

I. BANK AND CASH	I reviewed the bank reconciliations and was able to confirm the balances to the bank statements and found no errors. The accompanying bank statements have been signed but there is no evidence of the reconciliation statements being signed and I will need to see evidence of this being completed in accordance with the requirements of FR 2.2 at the year-end to achieve a positive sign-off for this internal control assertion.	I was presented with evidence of this activity being completed at the final internal audit, and the Clerk confirmed this is now completed each month.
M. EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS	Due to the delayed public rights period, the council must answer 'No' to assertion 4 on the Annual Governance Statement for 2024/25.	The council is aware of this requirement to correctly note the error for the previous year.

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

Testing conducted at the interim internal audit.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

At the interim audit I noted that the External Auditor's Report and Certificate had been published on the council website along with the completed Notice of Conclusion of Audit form although this had yet to be formally recorded in the minutes of a council meeting and reminded the council that this will need to be added to the next available agenda to complete the 2023/24 audit process.

I was able to confirm that this was reported to council at the meeting held on 17 December 2024 (minute ref FC170).

At the interim audit, the council website included a link to the Gravesham Borough Council website where the individual Register of Members' Interests forms are published, although I noted that only seven of the twelve councillors' forms are on the site and reminded the council that the others should be added as soon as possible.

I was able to confirm that the Register of Members' Interest Forms are now all on the website link.

At the interim audit, I reminded the council that it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link)
ico.org.uk/minutesandagendas.pdf

I note the council now publishes agendas and reports on the council website in accordance with ICO requirements.

C. RISK MANAGEMENT AND INSURANCE***Internal audit requirement***

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

Testing conducted at the interim internal audit.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

“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.”

The Clerk confirmed that there are matters outstanding which may have a financial impact, and the council should ensure that any relevant information is provided to the External Auditor.

D. BUDGET, PRECEPT AND RESERVES***Internal audit requirement***

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

Testing conducted at the interim internal audit.

At the end of the financial year, the council held circa £29,700 in earmarked reserves, spread across a range of clearly identifiable projects. I checked the purpose of these earmarked reserves with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The Joint Panel on Accountability and Governance (JPAG) Practitioner’s guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority’s general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. *Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.*

The general reserve balance at the end of the financial year is £175,145, which is within the recommended range.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Testing conducted at the interim internal audit.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council has no petty cash and the testing for this internal control objective does not apply.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Testing conducted at the interim internal audit.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and was able to confirm from the accounting software that this includes only salary payments, HMRC payments and pension contributions.

H. ASSETS AND INVESTMENTS***Internal audit requirement***

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has an asset register, maintained in the accounting package, which includes details of each asset, its location, date of acquisition, original purchase price and current value. I confirmed that assets are correctly recorded at the original net purchase price, or where gifted/transferred to the council, have been allocated a nominal £1 value.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR.

The council has no borrowing nor long-term investments.

I. BANK AND CASH***Internal audit requirement***

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

At the interim internal audit, I noted that the bank statements have been signed but there was no evidence of the reconciliation statements being signed and reminded council that I will need to see evidence of this being completed in accordance with the requirements of FR 2.2 at the year-end to achieve a positive sign-off for this internal control assertion.

I was presented with evidence of this activity being completed at the final internal audit, and the Clerk confirmed this is now completed each month.

I reviewed the March 2024 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

J. YEAR END ACCOUNTS***Internal audit requirement***

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

COUNCIL IS REMINDED THAT THIS MUST BE A SEPARATE AGENDA ITEM PRIOR TO THE SIGNING OF SECTION 2 OF THE AGAR (ACCOUNTING STATEMENT).

Section 1 – Annual Governance Statement

Based on the internal audit findings, I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	'Yes', means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	NO – the requirements and timescales for 2023/24 year-end were not followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.

8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts

Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	149,008	137,840	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	150,561	196,147	Figure confirmed to central precept record
3	Total other receipts	13,151	13,283	Agrees to underlying accounting records
4	Staff costs	55,662	63,918	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	0	0	Council has no borrowing
6	All other payments	119,217	78,431	Agrees to underlying accounting records
7	Balances carried forward	137,840	204,921	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	137,840	204,921	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	482,421	483,033	Matches asset register total and changes from previous year have been traced
10	Total borrowings	0	0	Council has no borrowing
11a	Disclosure note re Trust Funds (including charitable)	No	No	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole trustee

Audit findings

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement to complete the box 7 and 8 reconciliation. I discussed with the Clerk the requirements for moving to income and expenditure accounting in the third consecutive year of turnover exceeding £200,000, and she is aware this will be necessary by the 2026/27 financial year at the latest.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website.

The variance analysis has been completed and, in my opinion, provides sufficient financial and narrative information to explain the variances to the External Auditor.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

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

Audit findings

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGARs are available for review on the council website for financial years 2019/20 to 2023/24 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual	2024/25 Proposed
Date AGAR signed by council	29 July 2024	6 May 2025
Date inspection notice issued	30 July 2024	8 May 2025
Inspection period begins	31 July 2024	3 June 2025
Inspection period ends	11 September 2024	14 July 2025
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	No	Yes

As noted in the interim internal audit report, the External Auditor commented on the 2023/24 report ‘The Council has not approved and published the Annual Governance and Accountability Return and started the period of public rights in accordance with the timetable in the Accounts and Audit (England) Regulations 2015. The regulations require these processes to have been completed by the first working day of July. For 2023/24 this was not done until 31st July, so the Council have not complied with the relevant laws and regulations during the year (Section 1, assertion 3). For 2024/25 the Council needs to put arrangements in place to ensure that it can discharge its responsibilities in line with the statutory timetable.’

‘In undertaking the review of the 2023/24 Annual Governance and Accountability Return it came to our attention that in 2023 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to provide electors with a period of 30 working days including the first 10 working days of July, to inspect the accounts. The Council should ensure that in 2023/24 they comply with the Regulations and respond ‘No’ to the relevant assertion in its Annual Governance Statement as the assertion is retrospective and refers to compliance during the relevant financial year rather than in respect of it.’

The requirements of this control objective were not met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed no by the council. I was able to confirm that the proposed dates for 2024/25 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4*
- *Section 2 - Accounting Statements 2023/24, approved and signed, page 5*

Not later than 30 September 2024 authorities must publish:

- *Notice of conclusion of audit*
 - *Section 3 - External Auditor Report and Certificate*
 - *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*
- It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

Audit findings

As noted in section M of this report, the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were not published on the council's website before 1 July 2024, and therefore the council has not met this internal control objective.

The council has plans in place to ensure that the internal control objective is met for 2024/25.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts and testing under this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim and final audits, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review in the previous year tick "not covered")</i>			✓
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	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		✓	
N	The authority has complied with the publication requirements for previous year's AGAR.		✓	
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on andy@mulberrylas.co.uk or 07428 647069.

Yours sincerely



Andy Beams
Director, Mulberry Local Authority Services Ltd

Final Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
None		

Item 10.3
+ 10.4

Annual Governance and Accountability Return 2024/25 Form 3

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

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2024/25

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2025**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2025**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2025
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2024/25

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

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

Publication Requirements

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

Before 1 July 2025 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2024/25

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2025.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2025**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2025 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2024/25

MEOPHAM PARISH COUNCIL

www.meopham-pc.gov.uk

During the financial year ended 31 March 2025, 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.

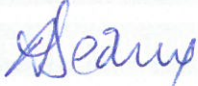
The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
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 <i>(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>		✓	
N. The authority has complied with the publication requirements for 2023/24 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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
26/11/202414/04/2024

Name of person who carried out the internal audit
A Beams Mulberry LAS Ltd

Signature of person who carried out the internal audit


Date
14/04/2024

***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).

Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Meopham Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

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

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

and recorded as minute reference:

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

Chair

Clerk

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Section 2 – Accounting Statements 2024/25 for

Meopham Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	149,008	137,840	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	150,561	196,147	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	13,151	13,283	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	55,662	63,918	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	119,217	78,431	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	137,840	204,921	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	137,840	204,921	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	482,421	483,033	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		✓		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date

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

as recorded in minute reference:

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

Section 3 – External Auditor’s Report and Certificate 2024/25

In respect of

Meopham Parish Council

1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2024/25

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2024/25

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Meopham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 31/03/2025		
	Cash in Hand 01/04/2024		137,840.50
	ADD		
	Receipts 01/04/2024 - 31/03/2025		209,504.53
			347,345.03
	SUBTRACT		
	Payments 01/04/2024 - 31/03/2025		142,423.97
	Cash in Hand 31/03/2025		204,921.06
	(per Cash Book)		
B	Cash in hand per Bank Statements		
	Petty Cash	31/03/2025	0.00
	Lloyds Bank	31/03/2025	53,801.25
	Unity Trust Bank	31/03/2025	66,713.27
	Unity Multipay Card	21/02/2025	0.00
	CAMBRIDGE BUILDING SOCIETY	21/02/2025	84,406.54
			204,921.06
	Less unrepresented payments		
			204,921.06
	Plus unrepresented receipts		
	Adjusted Bank Balance		204,921.06
	A = B Checks out OK		

Meopham Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	149007.65	137840.50				BALANCE B/F AGREES
2	Annual precept	150560.87	196146.87	45586.00	30%	Yes	Council Administration budget increased by £32076 following a staffing review.
3	Total other receipts	13150.87	13283.26	132.39	1%	No	
4	Staff Costs	55662.11	63918.05	8255.94	15%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	119216.78	78431.52	-40785.26	34%	Yes	Significantly reduced costs - Toilet Block Closure £15000. Streetlights now just maintenance and running costs £12500 reduction. £5700 saved on Judsons Recreational Pavilion and Grounds. Underspend on Service Contract and Litter Collection £4300. Underspend on Community Toilet Scheme £3000
7	Balances carried forward	137840.50	204921.06	67080.56	49%	Yes	Council Administration underspend £30000. Council Projects & Events underspend £15500. Council Services underspend £15000
8	Total Cash and Short Term Investments	137840.50	204921.06	67080.56	49%	Yes	Council Administration underspend £30000. Council Projects & Events underspend £15500. Council Services underspend £15000
9	Total Fixed Assets and Long Term Investments	0.00	483033.00	483033.00	N/A	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

Meopham Parish Council
ANNUAL RETURN - Section 2 : Statement of Accounts

Explanation of variances

This is prepared based on information in "Governance and Accountability for Local Councils : a Practitioner's Guide"

Important note: These figures have been prepared on a RECEIPTS and PAYMENTS basis.

Box No.	Description	31/03/2024 £	31/03/2025 £	Variance £	Variance %	Explanation Required?	Notes
---------	-------------	-----------------	-----------------	---------------	---------------	--------------------------	-------

This report is intended as a guide to the variances you may need to explain. The specific requirements vary between external auditors so please check the requirements shown on the pro forma provided to your council

Please note a breakdown of approved reserves will also be required if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Meopham Parish Council
Financial Risk Assessment 2025/26

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on a recorded assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible.

This document has been produced to enable Meopham Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them.

FINANCIAL AND MANAGEMENT

Subject	Risk(s) identified	H/M/L	Management/control of Risk	Review/Assess/Revise
Precept	Adequacy of precept in order for the Council to carry out its Statutory duties	L	To determine the precept amount required, the Council receives budget update information monthly. At the precept meeting Council receives a current budget report, including actual financial position from the Clerk. The PC resolves the precept amount to be requested from Gravesham Borough Council	Existing procedure adequate. The figure is submitted by the Clerk in writing to GBC
Financial Records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which sets out the budgeting and recording requirements.	Existing procedure adequate Financial regulations reviewed in 2024
Bank and banking	Inadequate checks Banks mistakes	L L	The Council has Financial Regulations which set out banking, invoicing, settlement and reconciliation of expenditure requirements.	Existing procedure adequate

			Monthly reconciliation to Scribe Accounts Package and Bank Account by the Finance and Grants Officer, reviewed monthly by Full Council as part of the agenda pack and reviewed and counter signed by Chairman of Council.	Existing procedure adequate
Monthly reporting and annual Internal /External auditing	Information incorrect for communication	L L	Budget monitoring and financial information a regular agenda item (Finance Report) Annual Financial Year Governance and Accounting Statements to be approved by PC and submitted to external Auditor	Existing procedures for annual Internal auditor and External Audit adequate. Timescales for latter approvals by Council and submission need to be met. Subsequent formal approval of External Auditor to these required
Rents Receivable – donations	Payment of rents	L	Meopham Parish Council receive minimal amounts in respect of lease arrangements with MDAA, Judson's Pavilion and Meopham Cricket Club.	Existing procedure adequate
Grants and support payable	Power to pay Authorisation of Council to pay	L	All such expenditure goes through the required Council process of approval, is minuted and listed accordingly if a payment is made using S137 powers of expenditure.	Existing procedure adequate to prevent fraud or overpayment.

Best value accountability	Work awarded Incorrectly. Overspend on services.	L M	Normal Parish Council practice would be to seek more than one quotation for any substantial work (above £1500) to be undertaken. For major grass cutting and ancillary services contracts 3/5 yearly competitive tenders are generally to be sought unless there are no cost implications requiring re tender. If problems encountered with a contract the Clerk would investigate the situation and report to the Council.	Existing procedure adequate to ensure Best Value is obtained.
Salaries and associated payroll and pension costs	Salary paid incorrectly. Unpaid Tax to Inland Revenue.	L L	Salary scales of Clerk and officers reported to and approved at PC meeting. Salary, HMRC liabilities, NIC calculated by external payroll contractor and authorised under existing banking sign off arrangements.	Existing procedure adequate.
Employees	Fraud by staff Health and safety	L L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud. All employees to be provided adequate direction and safety equipment needed to undertake their roles at work or home .	Existing procedures adequate. Monitor health and safety policy and risk assessment requirements and insurance annually.

VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements. All VAT returns for 2024 to date have been submitted.	Existing procedures adequate.
PAYE and Annual Audit Return	Submit within time limits	L	Employers Annual Return is completed and submitted online with the prescribed time frame by the Clerk. Annual Audit Return completed authorised and signed by the Council, submitted to internal auditor for completion and signing then checked and sent to External Auditor within time frame.	Existing procedures adequate.
Legal Powers	Illegal activity or payments	L	All activity and payments of the Parish Council to be resolved and recorded at full Council Meetings, under the Finance section of agenda and Finance report monthly.	Existing procedures adequate
Minutes/Agendas/ Notices Statutory Documents`	Accuracy and legality Business conduct	L L	Draft Minutes and Agenda produced by the Clerk to adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Agenda posted according to legal requirements, managed at Council meetings by the Chair	Existing Transparency Code procedures adequate. Members adhere to Code of Conduct

Members interests	Transparency and Conflict of interests	L	Declarations of interest an agenda item for Members at every Council meeting.	Existing procedures to declare and where appropriate to be absent from meeting discussion and decision adequate. Members take responsibility to update register to MO.
Insurance	Register of members interests	M	Register of Members interests forms submitted to Monitoring Officer at GBC for changes and new Cllrs.	
	Adequacy Cost	L	Annual review is undertaken of all insurance arrangements to ensure all activities, land, and premises covered.	A 3 year contract to be entered into to reduce costs
	Compliance Fidelity Guarantee	M	The Asset Register to be maintained and reported on as part of Annual Audit. . Employers and Employee liabilities to be covered within policies. Ensure compliance measures are in place.	Ensure Public Liability insurance held by contractors and for volunteers working for the Council Insurance levels and any additional purchases or acquisitions to be included/ added and total reviewed annually.
Data protection	Policy provision	L	The Parish Council holds no data relating to individuals other than the copy of the Register of Electors as provided by the Borough Council. Requests for financial data are covered under the provision of the Annual Audit Publication of Accounts.	Review as and when personal data collected. Council registered under GDPR with ICO

Freedom of Information	Policy Provision	L	The Council has a Model Publication scheme in place.	Monitor and report any requests made under FOI
BUILDINGS EQUIPMENT OR MAINTAINED AREAS				
Assets	Loss or damage Risk/damage to third party (ies) or their property	L L	An annual review of assets is undertaken for insurance provision.	Existing procedures adequate
Maintenance	Poor performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained.	Existing procedures adequate
Notice Boards	Risk of damage	L	The Parish Council currently has 5 notice boards. Each are visited at least once a month to post notices and any reports of damage are faults are reported to the Parish Council and repaired / dealt with in accordance of the correct procedures of the Council.	Existing procedures adequate
Meeting locations	Adequacy Health & Safety	L M	The Parish Council meeting is held at Village Halls within the parish all considered as having appropriate facilities for the Clerk, elected members and the general public...	Existing general procedures adequate

Council records – paper	Loss through: Theft Fire damage	L M L	The Parish Council records are stored at the Parish Office . Records include correspondence, minutes, insurance, and bank records. The documents are stored in a lockable cabinet.	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Council records – electronic	Loss through: Theft, fire damage or corruption of computer	L	The Parish Council electronic records are stored on the Council laptops with cloud based storage.	Provision is adequate

Item 11.1

Meopham Parish Council
PAYMENTS LIST

Voucher Code	Date	Minute	Bank	Cheque No	Description	Supplier	VAT Type	Net	VAT	Total
2 Families and Young People	01/04/2025	FC220	Unity Trust Bank		FAMILY FUN DAY	Swale Community Leisure	X	6,000.00		6,000.00
1 Professional Services	01/04/2025		Unity Trust Bank		HR Support Contract	Council HR & Governance	S	1,200.00	240.00	1,440.00
5 Office Rent	01/04/2025		Unity Trust Bank	CONTRACT	Office Rent	St Johns Centre	X	54.38		54.38
3 Communications & IT	07/04/2025		Unity Trust Bank	HELIOCENTRIX	Phone System	HELIOCENTRIX/MICROSOFT	S	172.56	34.51	207.07
4 Former Toilet Block	07/04/2025		Unity Trust Bank	CONTRACT	Electricity Supply	Octopus Energy	L	19.16	0.96	20.12
6 Staff Salaries Tax & NIC	22/04/2025		Unity Trust Bank		Salary	L Winter	X	1,827.27		1,827.27
7 Staff Salaries Tax & NIC	22/04/2025		Unity Trust Bank		Salary	T Hanlon	X	634.31		634.31
13 Staff Pensions	22/04/2025		Unity Trust Bank		Pension Contributions	KCC	Z	579.40		579.40
8 Office Rent	22/04/2025		Unity Trust Bank	CONTRACT	Office Rent	St Johns Centre	X	543.75		543.75
9 Bank Charges	22/04/2025		Unity Trust Bank		Service Charge	Unity Bank	Z	6.00		6.00
11 Photocopier Contract	22/04/2025		Unity Trust Bank	CONTRACT	Photocopier Lease & Printing C	Smart Office Solutions	S	142.67	28.53	171.20
12 Internal & External Audit Fees	22/04/2025		Unity Trust Bank		INTERNAL AUDIT	Mulberry & Co	S	223.75	44.75	268.50
10 Professional Services	22/04/2025		Unity Trust Bank	SUBSCRIPTION	ANNUAL SUBSCRIPTION	Kent Association of Local C	S	1,870.00	374.00	2,244.00
14 Staff Salaries Tax & NIC	28/04/2025		Unity Trust Bank		PAYE Contributions	HMRC	X	2,605.73		2,605.73
15 Bus Shelter Cleaning	29/04/2025	CONTRACT	Unity Trust Bank	CONTRACT	Bus Shelter Cleaning	Element UK	S	221.54	44.31	265.85
Total								16,100.52	767.06	16,867.58



TAX INVOICE

Meopham Parish Council

Invoice Date
20 Mar 2025

Invoice Number
1896

VAT Number
857938755

Swale Community Leisure
Central Avenue
Sittingbourne
Kent
ME10 4NU
GBR

Description	Quantity	Unit Price	VAT	Amount GBP
Meopham Family Activity Days 25/26 Dates of Activity Days: • 11th April • 30th May • 8th, 15th, 22nd August • 31st October (Halloween Themed) • 22nd December • February Half Term 2026	8.00	750.00	No VAT	6,000.00
		Subtotal		6,000.00
		Total No VAT		0.00
		Invoice Total GBP		6,000.00
		Total Net Payments GBP		0.00
		Amount Due GBP		6,000.00

Due Date: 03 Apr 2025

BACS Details
CAF Bank
Account Name: Swale Community Leisure
Sort Code: 40-52-40
Account Number: 00026660



Council HR & Governance Support
07805 472859
Exchange Buildings
66 Church Street
Hartlepool
TS24 7DN
finance@chrgs.co.uk

INVOICE

Thank You for Your business!
VAT No. 467 7937 26

Date: 1st April 2025
REF: Meoph/06

TO: Meopham Parish Council
C/o Parish Clerk

CONTACT	JOB	PAYMENT TERMS	DUE DATE
Lisa Winter	Ongoing HR & Governance Support, year two of a five-year agreement.	Due within 14 days please	15 th April 2025

QUANTITY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	Ongoing HR & Governance Support, year two of a five-year agreement as per details set out in contract of the 1 st April 2024.	£1200	£1200
Subtotal			£1200
V A T			£240
Total			£1440

BACS payments to CHRGs Ltd please
Sort code 60-83-71
Account number 79823271
THANK YOU FOR YOUR BUSINESS!

The PCC of St John the Baptist Church, Meopham
St John's Centre, Wrotham Road, Meopham DA13 0AA
Email: admin@stjohnsmeopham.co.uk
Telephone: 01474 813106

INVOICE

Invoice To: Tracey Halon
Meopham Parish Council
St Johns Centre
Wrotham Road
Meopham

Invoice Number: MEPPC Mar 25
Date: 27-Mar-25
Contact: Mrs Ally Merry
Settlement Terms: Strictly 30 days

Hirer's Charity Number(if applicable):

Hirer's Email: Finance & Grants Officer - Meopham Parish Council <financeofficer@meopham-pc.gov.uk>

Hirer's Telephone: 01474 813779

Dates	Rooms	Monthly Rate	@	£
1st -16th March 25	John Hidden Room	1	217.50	217.50
17th -31st March 25	John Hidden Room	1	271.88	271.88

TOTAL DUE £ 489.38

435.00 - 5/10

Please make cheques payable to: Meopham PCC and return to the address at the top of this invoice.

If you wish to pay by BACS please include the invoice number listed above as reference.

Our account number is 74198302; sort code 09-01-51.

Account Name Meopham Parochial Church Council.

Pay Due by the 30th of Each Month

For Office Use Only:

Date Paid

£

BACS/Cheque/Cash

54.38

Registered as a Charity in England & Wales Number 1133014



Heliocentrix Ltd
Beech House
Thorn Road
Marden, Kent TN12 9EJ
01732 600170

Bill To:	Date	Invoice
Meopham Parish Council Attn: Tracey Hanlon St Johns Centre Wrothham Road Meopham, DA13 0AA United Kingdom	01/04/2025	26291

Terms	Due Date	PO Number	Reference
Net 15 days	16/04/2025		Monthly Billing for April

Managed Services Details	Quantity	Price	Amount
Agreement Microsoft 365 - Monthly Licenses			
Microsoft Teams Phone with Calling Plan for 3000 UK Minutes	4.00	£13.80 GBP	£55.20 GBP
Microsoft Teams Phone Resource Account (Monthly\NCE)	10.00	£0.00 GBP	£0.00 GBP
Microsoft 365 - Business Standard License, includes: - Microsoft Office Desktop and Mobile - Exchange Email - OneDrive \ SharePoint - Microsoft Teams	3.00	£11.52 GBP	£34.56 GBP
Microsoft 365 Business Basic - Exchange Email up to 50GB - Teams - OneDrive \ SharePoint	15.00	£5.52 GBP	£82.80 GBP
Total Managed Services Details:			£172.56 GBP
Payment can be made by BACS or Direct Debit. If you would like information on how to setup a Direct Debit, please contact sales@heliocentrix.co.uk. For payment by BACS use Heliocentrix Limited, Sort Code: 60-83-71 & Account Number: 56471596. Please ensure that you use either your company name or invoice number as a reference.	Invoice Subtotal:	£172.56 GBP	
	UK-VAT @ 20%:	£34.51 GBP	
	Invoice Total:	£207.07 GBP	
	Payments:	£0.00 GBP	
	Credits:	£0.00 GBP	
Balance Due:			£207.07 GBP

Registered in England & Wales at above address 6608801
VAT Registration Number GB 971 7999 48



Meopham Parish Council
PUBLIC CONVENIENCE
MEOPHAM VILLAGE GREEN
WROTHAM ROAD
MEOPHAM
GRAVESEND
KENT
DA13 0AU

Invoice

Invoice number: KI-2B99D6EA-0021
Account number: A-2B99D6EA
Date issued: 1st Apr 2025

Emergency numbers
Smell gas? Call 0800 111 999 (24hrs)
Power cut? Call 105
Your Electricity Distributor is: South Eastern
Power Networks (0800 029 4285)

Your charges

	Net charges	CCL	VAT	Total
Electricity (01 Mar 2025 - 31 Mar 2025)	£19.16	£0.00	£0.96	£20.12
Total charges for bill				£20.12
Current balance				-£20.12

Your Direct Debit payment of £20.12 will be taken in 5 working days.



Your Energy Charges In Detail



Electricity

Supply number

S	3	801	201
1900045124291			

Supply Address: Public Convenience, Meopham Village Green,
Wrotham Road, Meopham, Gravesend, Kent, DA13 0AU
Postcode area alpha identifier: H

Flexible Octopus (1st March 2025 - 31st March 2025)

Energy Charges for Meter 21M0314087

1st Mar 2025	855.6 Smart meter reading	
1st Apr 2025	872.5 Smart meter reading	
Energy Used	16.8 kWh @ 26.96p/kWh	£4.54
Standing Charge	31 days @ 47.15p/day	£14.62
VAT @ 5% on £19.16		£0.96
Total Electricity Charges		£20.12



Transaction details

Account	Current T2 60-83-01 • 20405821
Amount	£ -6.00
Transaction date	16 Apr 2025
Reference	5563140983593973
Serial number	
Description 1	Direct Debit (LLOYDS CORP CARD) (2 x £3 per credit card.)
Description 2	301007 09025932 OIN: 830729 Direct Debit (LLOYDS CORP CARD)
Description 3	MEOPHAM PARISH COU 608301 20405821 301007 09025932 830729 17
Submitted by	
Approved by	



Smart Office Solution Ltd
Unit 2&3
Nepicar Park
London Road
Wrotham
Kent
TN15 7AF

T. 01622 809508
E. finance@smartofficegroup.com

Invoice

Invoice To

Meopham Parish Council
St John's Centre
Wrotham Road
Meopham
Kent
DA13 0AA

Invoice No. 647721
Invoice Date 17/04/2025
Order #
Account # MEO004
Page # 1/1

Description	Unit amount	Quantity	Net amount
-------------	-------------	----------	------------

Smart Print Services Ltd: For all your outsourced printing and merchandise.
Everything from Business Cards to Brochures, Mugs to Pens, Posters to
Flyers and much more. No job too big or too small.
Contact Carl on 01732 449621 for a customised quotation.
Smartprintservice.co.uk

Model #	KONICA-MINOLTA-C224E	Location	Office
Serial #	A5C4021157025	Meopham Parish Council, St John's Centre, Meopham, Kent, DA13 0AA.	

Mono

Via Remote Billing

Reading at 11/04/2025 is 130,024
Reading at 16/01/2025 as 125,676

Usage for period: 23/01/2025 to 22/04/2025

0.00532	4,348	23.15
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Colour

Via Remote Billing

Reading at 11/04/2025 is 71,336
Reading at 16/01/2025 as 69,091

Usage for period: 23/01/2025 to 22/04/2025

0.05324	2,245	119.52
---------	-------	--------

Payment Terms: 30 days, due by 17/05/2025	BACS Payments To:	Net Total	GBP	142.67
	Sort Code: 55-81-07	Tax Total	GBP	28.53
	Account #: 84550783	Invoice Total	GBP	171.20



TAX INVOICE

Meopham Parish Council
The Windmill, Wrotham Road
Meopham Green
Meopham
Kent
DA13 0QA
UNITED KINGDOM

Invoice Date

15 Apr 2025

Invoice Number

INV-0953

VAT Number

GB464103811

Mulberry Local Authority
Services Limited

Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD
UNITED KINGDOM

Mobile 07428 647069
Office 03303 450596
e anna@mulberrylas.co.uk

Description	Quantity	Unit Price	VAT	Amount GBP
Professional services rendered in connection with the provision of an internal audit for the 2024-25 council year. Fee based on time spent 2.75 hours at £65ph	1.00	178.75	20%	178.75
Mileage 100 miles charged at 45p per mile	1.00	45.00	20%	45.00
		Subtotal		223.75
		TOTAL VAT 20%		44.75
		TOTAL GBP		268.50

Due Date: 15 May 2025
PLEASE NOTE MULBERRY LOCAL AUTHORITY SERVICES LIMITED HAS ITS OWN BANK ACCOUNT, REMITTANCES SHOULD NOT BE SENT TO MULBERRY & CO

Cheque remittances: please make cheques payable to "Mulberry Local Authority Services Limited" For bacs/on-line payment: bank name: Lloyds bank plc; sort code: 30-54-66; account number: 10998068

- ✂ -

PAYMENT ADVICE

To: Mulberry Local Authority Services Limited
Eastgate House
Dogflud Way
Farnham
Surrey
GU9 7UD
UNITED KINGDOM

Customer

Meopham Parish Council

Invoice Number

INV-0953

Amount Due

268.50

Due Date

15 May 2025

Amount Enclosed

Enter the amount you are paying above

Item 13



Serving Parish & Town
Councils in Kent

Kent Association of Local Councils

Dover District Council Offices, White
Cliffs Business Park, Whitfield, Dover
Kent, CT16 3PJ

+01304820173

kalc@kentalc.gov.uk

www.kentalc.gov.uk

VAT Registration No.: 509750927

Invoice 9532

INVOICE TO

Meopham Parish
Council

DATE
01/04/2025

PLEASE PAY
£2,244.00

DUE DATE
01/04/2025

DATE	SERVICE	QTY	RATE	VAT	AMOUNT
	As agreed at the 2024 KALC AGM, the Annual Subscription for membership to the Kent Association of Local Councils and NALC, year ending 31st March 2026, is based on the published tax base figures for 2024/2025 in the Parish/Town/Community Council at 79.5p per 24/25 tax base unit, to a maximum of £1800 plus a standing charge of £70 (all subject to VAT).	1	1,870.00	S	1,870.00
	SUBTOTAL				1,870.00
	VAT TOTAL				374.00
	TOTAL				2,244.00
	TOTAL DUE				£2,244.00

THANK YOU.

TAX SUMMARY

RATE	TAX	NET
VAT @ 20%	374.00	1,870.00

Please make cheques payable to "KALC", or direct credit to:

Metro Bank
Sort Code: 23-05-80
Account Number: 33633408



Transaction details

Account	Current T2 60-83-01 • 20405821
Amount	£ -2,605.73
Transaction date	25 Apr 2025
Reference	0000340636
Serial number	
Description 1	Direct Debit (HMRC SDDS)
Description 2	200517 53614360 OIN: 451554 Direct Debit (HMRC SDDS)
Description 3	MEOPHAM PARISH COU 608301 20405821 200517 53614360 451554 17
Submitted by	
Approved by	

TAX INVOICE

Meopham Parish Council

Invoice Date

25 Apr 2025

Invoice Number

INV-139790

Reference

April 2025

VAT Number

783101056

Element UK Limited

Unit 53

Mackley Industrial Estate

Henfield Road

Small Dole

Henfield

West Sussex

BN5 9XR

T: 0208 694 8844

E:

accounts@cleaningmanag

ement.co.uk

VAT Number: 783101056

Description	Quantity	Unit Price	VAT	Amount GBP
Cleaning OF Meopham Bus Shelters on 16 April 2025	1.00	221.54	20%	221.54
			Subtotal	221.54
			TOTAL VAT 20%	44.31
			TOTAL GBP	265.85

Due Date: 31 May 2025

BACS payment details:
Lloyds Bank
Sort Code: 30-91-54
Account No.: 02066347

To assist with identification please state on your payment advice both our name and the invoices you are paying.

Terms: Strictly within 28 days from invoice date

BACS payments should be sent to Sort Code 30-91-54, Account Number 02066347 and the remittances sent by email to accounts@cleaningmanagement.co.uk

Item 11.2

Meopham Parish Council
Summary of Receipts and Payments
All Cost Centres and Codes

28 April 2025 (2025-2026)

Council Administration

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
24	Staff Salaries Tax & NIC				88,101.00	5,067.31	83,033.69	83,033.69 (94%)
25	Staff Pensions				13,600.00	579.40	13,020.60	13,020.60 (95%)
26	CLlr & Staff Expenses				400.00		400.00	400.00 (100%)
28	Professional Memberships				4,816.00		4,816.00	4,816.00 (100%)
29	Chairman's Allowance				100.00		100.00	100.00 (100%)
30	Training							(N/A)
33	Photocopier Contract				700.00	142.67	557.33	557.33 (79%)
34	Communications & IT				2,100.00	172.56	1,927.44	1,927.44 (91%)
87	Insurance				3,000.00		3,000.00	3,000.00 (100%)
88	Office Rent				6,525.00	598.13	5,926.87	5,926.87 (90%)
89	Venue Hire for Meetings				720.00		720.00	720.00 (100%)
90	Office Supplies				1,200.00		1,200.00	1,200.00 (100%)
91	Software Licences				1,800.00		1,800.00	1,800.00 (100%)
92	Internal & External Audit Fees				1,200.00	223.75	976.25	976.25 (81%)
93	Payroll Services				360.00		360.00	360.00 (100%)
104	Bank Charges				372.00	6.00	366.00	366.00 (98%)
105	Professional Services				5,000.00	3,070.00	1,930.00	1,930.00 (38%)
110	Water Supply							(N/A)
111	Reserve Transfer 24							(N/A)
112	Other Office expenses: 90							(N/A)
113	Multipay Card Payment							(N/A)
114	ANNUAL SUBSCRIPTION							(N/A)
116	SURVEYS AND REPORTS							(N/A)
118	Village Poll 117							(N/A)
122	KALC CONFERENCE FEE							(N/A)
123	RESERVES							(N/A)
129	EAP-EMPLOYMENT ASSISTAN				780.00		780.00	780.00 (100%)
SUB TOTAL					130,774.00	9,859.82	120,914.18	120,914.18 (92%)

Council Projects & Events

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
2	Community Events				7,000.00		7,000.00	7,000.00 (100%)
82	Health & Wellbeing							(N/A)
100	Village Greens - Post Replacem							(N/A)
102	New Website Project							(N/A)
103	Camer Parade - Highways Sche							(N/A)
109	Harvel Bench							(N/A)
124	MEOPHAM WINDMILL				5,000.00		5,000.00	5,000.00 (100%)
125	JUDSONS PAVILLION				6,000.00		6,000.00	6,000.00 (100%)
126	LIBRARY SERVICES				12,500.00		12,500.00	12,500.00 (100%)
127	SCHOOL CLOSE				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL					35,500.00		35,500.00	35,500.00 (100%)

Meopham Parish Council

Summary of Receipts and Payments

All Cost Centres and Codes

28 April 2025 (2025-2026)

Council Services

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
4	Defibrillator Maintenance				150.00		150.00	150.00 (100%)
8	Service Contract & Litter Collecti				20,000.00		20,000.00	20,000.00 (100%)
13	Trees				3,300.00		3,300.00	3,300.00 (100%)
16	Community Grants Scheme				3,000.00		3,000.00	3,000.00 (100%)
17	Families and Young People				6,000.00	6,000.00		(0%)
19	Community Toilet Scheme							(N/A)
22	Bus Shelter Cleaning				1,200.00		1,200.00	1,200.00 (100%)
68	Streetlights				11,040.00		11,040.00	11,040.00 (100%)
83	Community Engagement				3,000.00		3,000.00	3,000.00 (100%)
85	Village Sign & Flagpole				1,000.00		1,000.00	1,000.00 (100%)
106	Harvel Pond							(N/A)
107	Former Toilet Block				15,000.00	19.16	14,980.84	14,980.84 (99%)
108	Drinking Fountain							(N/A)
115	YOUTH PROVISION.17							(N/A)
128	ARBORICULTURAL SURVEY - I				1,650.00		1,650.00	1,650.00 (100%)
130	SPEEDWATCH				1,500.00		1,500.00	1,500.00 (100%)
SUB TOTAL					66,840.00	6,019.16	60,820.84	60,820.84 (90%)

Income

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
45	Bank Interest Received	20.00		-20.00				-20.00 (-100%)
46	Precept	231,570.00	231,570.00					(0%)
49	Wayleaves	170.00		-170.00				-170.00 (-100%)
50	Rental Income	634.00		-634.00				-634.00 (-100%)
94	VAT Reclaim							(N/A)
95	Other Income							(N/A)
119	BT CREDIT REFUND							(N/A)
120	EVENTS INCOME							(N/A)
121	Insurance Excess Refund							(N/A)
SUB TOTAL		232,394.00	231,570.00	-824.00				-824.00 (-0%)

Summary

NET TOTAL	232,394.00	231,570.00	-824.00	233,114.00	15,878.98	217,235.02	216,411.02 (46%)
V.A.T.		3,666.16			722.75		
GROSS TOTAL		235,236.16			16,601.73		



Meopham Parish Council
Current T2
60-83-01 • 20405821

Item 11.3

Balance Available
£ 285,347.70 £ 285,347.70

Balances are correct as of 10:35 on 28 Apr 2025.

↓ Date	Description	Paid in	Paid out	Balance
25/04/25	Direct Debit (HMRC SDDS) • 0000340636		-2,605.73	285,347.70
23/04/25	B/P to: KCC Pension Fund • MEOPHAM PC		-579.40	287,953.43
23/04/25	B/P to: Kent Association o • MPC - INV 9532		-2,244.00	288,532.83
23/04/25	B/P to: SMART OFFICE • MPC - INV SOL 647721		-171.20	290,776.83
23/04/25	B/P to: Mulberry and Co • MPC - INV 0953		-268.50	290,948.03
22/04/25	S/O to: Meopham PCC • MEOPHAM PC		-543.75	291,216.53
22/04/25	S/O to: L Winter • MEOPHAM PC		-1,827.27	291,760.28
22/04/25	S/O to: Tracey Hanlon • SALARY MPC		-634.31	293,587.55
16/04/25	Direct Debit (LLOYDS • 5563140983593973 CORP CARD)		-6.00	294,221.86
09/04/25	B/P to: CHRGS • MEOPHAM/06		-1,440.00	294,227.86
09/04/25	B/P to: Swale Leisure • 1896		-6,000.00	295,667.86
09/04/25	B/P to: HELIOCENTRIX LTD • INV 26291		-207.07	301,667.86
09/04/25	Direct Debit (OCTOPUS • A-2B99D6EA- ENERGY) 003		-20.12	301,874.93
07/04/25	HMRC VAT • 314795487	3,666.16		301,895.05
01/04/25	Inward Payment-GRAVESHAM BOROUGH COUNCIL	231,570.00		298,228.89
01/04/25	B/P to: Meopham PCC • MEOPREV 2019		-54.38	66,658.89
31/03/25	Service Charge		-8.25	66,713.27
31/03/25	Manual Credit - Handling Charge		-0.90	66,721.52
25/03/25	B/P to: SURREY HILLS • MEOPHAM PC - SOLS 11484		-348.00	66,722.42
25/03/25	B/P to: Harvel VH Cttee • MEOPHAM PC		-90.00	67,070.42

21/03/25	B/P to: KCC Pension Fund • MEOPHAM PC	-579.40	67,160.42
20/03/25	S/O to: Meopham PCC • MEOPHAM PC	-435.00	67,739.82
20/03/25	S/O to: L Winter • MEOPHAM PC	-1,827.27	68,174.82
20/03/25	S/O to: P R Agley • MEOPHAM PC	-475.00	70,002.09
20/03/25	S/O to: Tracey Hanlon • SALARY MPC	-634.31	70,477.09
18/03/25	B/P to: DM Payroll • 4209	-84.00	71,111.40
18/03/25	B/P to: ORBIS • C1226380	-102.00	71,195.40
18/03/25	B/P to: HELIOCENTRIX LTD • INV 26011	-207.07	71,297.40
18/03/25	B/P to: Element UK Limited • 139741	-250.80	71,504.47
18/03/25	B/P to: CHRGS • MEOPHAM/06	-3,240.00	71,755.27
18/03/25	B/P to: MULBERRY LOCAL ATH • MPC - 0364	-409.50	74,995.27
18/03/25	B/P to: MULBERRY LOCAL ATH • MPC - 0722	-328.08	75,404.77
18/03/25	B/P to: Streetlights • MEOPHAM PC 15164	-1,764.00	75,732.85
17/03/25	Direct Debit (LLOYDS • 5563140983593973 CORP CARD)	-456.00	77,496.85
11/03/25	Direct Debit (OCTOPUS • A-2B99D6EA- ENERGY) 003	-18.15	77,952.85
28/02/25	Service Charge	-9.45	77,971.00
28/02/25	B/P to: KCC Pension Fund • MEOPHAM PC	-579.40	77,980.45
28/02/25	B/P to: Swale Leisure • 1861	-1,428.58	78,559.85
21/02/25	Direct Debit (SMART OFFICE • ARC00240 SOLU)	-150.27	79,988.43
20/02/25	S/O to: Meopham PCC • MEOPHAM PC	-435.00	80,138.70
20/02/25	S/O to: L Winter • MEOPHAM PC	-1,827.27	80,573.70
20/02/25	S/O to: P R Agley • MEOPHAM PC	-475.00	82,400.97
20/02/25	S/O to: Tracey Hanlon • SALARY MPC	-634.31	82,875.97
19/02/25	B/P to: UK POWER NETWORKS • 3300019224	-2,233.20	83,510.28
17/02/25	Direct Debit (LLOYDS • 5563140983593973 BANK PLC)	-302.90	85,743.48
17/02/25	SPN PLC TREASURY • 1900 2000002182 K	1.15	86,046.38
12/02/25	B/P to: LONGFIELD • INVOICE 235 - FENCING MPC	-95.00	86,045.23

11/02/25	Direct Debit (OCTOPUS ENERGY)	• A-2B99D6EA-003	-20.13	86,140.23
10/02/25	B/P to: HELIOCENTRIX LTD	• INV - 25891	-221.18	86,160.36
10/02/25	B/P to: LIFE & PROGRESS LT	• LAP-12779	-780.00	86,381.54
04/02/25	B/P to: SMART OFFICE SOL	• 645844	-90.00	87,161.54
31/01/25	Service Charge		-8.25	87,251.54
29/01/25	Direct Debit (SCOTTISH WATER BUS)	• 662899	-18.78	87,259.79



Account Details

Manage your account

Your Account

Instant Access

CB01477687 Council Saver

Meopham Parish Council

Balance: £84,406.54

Available: £84,406.54

Accrued interest (not paid): £574.89

Interest rate: 2.15%

Transactions

Future Payment

Transactions

Period from

to

Filter

Download Transactions

Date	09/01/2025
Description	RECEIPT BY PRODUCT SWITCH
In (£)	84,406.54
Out (£)	
Balance (£)	84,406.54
Date	09/01/2025
Description	WITHDRAWAL BY PRODUCT SWITCH
In (£)	
Out (£)	84,406.54
Balance (£)	0.00
Date	09/01/2025
Description	GROSS INTEREST
In (£)	44.38
Out (£)	
Balance (£)	84,406.54
Date	31/12/2024
Description	GROSS INTEREST
In (£)	362.16
Out (£)	
Balance (£)	84,362.16
Date	31/10/2024

Description	RECEIPT BY CHEQUE
In (£)	84,000.00
Out (£)	
Balance (£)	84,000.00
Date	21/10/2024
Description	PAYMENT REVERSED - CHEQUE
In (£)	
Out (£)	84,000.00
Balance (£)	0.00
Date	16/10/2024
Description	RECEIPT BY CHEQUE
In (£)	84,000.00
Out (£)	
Balance (£)	84,000.00

[Latest](#)

Contact Us

Please contact our Customer Contact Centre on 0345 601 3344. Please see our website for opening times.

[Request a Call](#)

[Store Locator](#)

Message Centre

Send us a secure message.

[Manage your secure messages](#)



Your account statement

Issue date: 24 March 2025
Write to us at: PO Box 1000, Andover, BX1 1LT
Call us on: 0345 072 5555 (from UK)
+44 1733 347338 (from Overseas)
Visit us online: www.lloydsbank.com
Your branch: GRAVESEND
Sort code: 30-93-60 Account number: 00332403
BIC: LOYDGB21278
IBAN: GB07 LOYD 3093 6000 3324 03

004086 PDOEA04-20250325-37234-000490
MEOPHAM PARISH COUNCIL
MRS SARAH EGGLEDEN
THE WINDMILL
WROTHAM ROAD
MEOPHAM
GRAVESEND
DA13 0QA

36700 D



COMMUNITY ACCOUNT

MEOPHAM PARISH COUNCIL

Our records indicate that your business is eligible for FSCS deposit protection.
Further details can be found on the Useful Information page.

Account summary

Balance On 22 Nov 2024	£53,805.50
Total Paid In	£0.00
Total Paid Out	£4.25
Balance On 14 Mar 2025	£53,801.25

Account activity

Date	Payment Type	Details	Paid In (£)	Paid Out (£)	Balance (£)
22 Nov 24		STATEMENT OPENING BALANCE			53,805.50
14 Mar 25	PAY	SERVICE CHARGES REF : 449417938		4.25	53,801.25
14 Mar 25		STATEMENT CLOSING BALANCE	0.00	4.25	53,801.25

The "Details" column in your statement shows the date that a Debit Card payment went into or came out of your account only if that happened on a weekend or a Bank Holiday.

Payment types:

PAY - Payment

Meopham Parish Council

Prepared by: _____

Date: _____

Name and Role (Clerk/RFO etc)

Approved by: _____

Date: _____

Name and Role (RFO/Chair of Finance etc)

A	Bank Reconciliation at 28/04/2025		
	Cash in Hand 01/04/2025		204,921.06
	ADD		
	Receipts 01/04/2025 - 28/04/2025		235,236.16
			440,157.22
	SUBTRACT		
	Payments 01/04/2025 - 28/04/2025		16,601.73
	Cash in Hand 28/04/2025		423,555.49
	(per Cash Book)		
B	Cash in hand per Bank Statements		
	Petty Cash	28/04/2025	0.00
	Lloyds Bank	28/04/2025	53,801.25
	Unity Trust Bank	28/04/2025	285,347.70
	Unity Multipay Card	28/04/2025	0.00
	CAMBRIDGE BUILDING SOCIETY	28/04/2025	84,406.54
			423,555.49
	Less unrepresented payments		
			423,555.49
	Plus unrepresented receipts		
	Adjusted Bank Balance		423,555.49
A = B Checks out OK			

Item 11.4

28 April 2025 (2025-2026)

Meopham Parish Council
Reserves Balance
2025-2026

<u>Reserve</u>	<u>OpeningBalance</u>	<u>Transfers</u>	<u>Spend</u>	<u>Receipts</u>	<u>CurrentBalance</u>
Earmarked					
Judsons Play Area	14,000.00				14,000.00
Memorial Bench Donations	5,500.00				5,500.00
Elections	6,838.24				6,838.24
Arboricultural Survey	1,500.00				1,500.00
Judsons Legal Fees - Earmarked	1,200.00				1,200.00
Post Replacements - Earmarked					0.00
All Council Strategic Day - Earmarked	683.70				683.70
Harvel Green Bench - Earmarked					0.00
Total Earmarked	29,721.94				29,721.94
TOTAL RESERVE	29,721.94				29,721.94
GENERAL FUND					393,833.55
TOTAL FUNDS					423,555.49

Agenda Item: 12

Title: **Representation for 2025-2026**

Appointments are:

Organisation	Recommended Appointment
Meopham Village Hall Committee	Cllr Haslam
Kent Association of Local Councils	Chairman <i>empowered to appoint proxies in their absence</i>
Meopham Windmill Trust	Cannot appoint at this time – Mr D Denman and Mr A Parker (2023-27)
Culverstone Community Association	Rotating amongst Cllr Evans, Cllr Johnson and Cllr Price as members for the Culverstone and Harvel ward

Item 13

**MEOPHAM PARISH COUNCIL
CONTRACTS & LEASES REGISTER**

Name	Company/Provider	Contract Duration	Notice Period	Review Cycle	Action/Meeting Review Date	Last Review Date	Insurance Provided and Expiry Date
Clerk & RFO - Contract of Employment	N/A	N/A	1 month	Annual Appraisal	Personnel Committee – June 2025	April 2024 - CHRGs	N/A
Finance & Grants Officer – Contract of Employment	N/A	N/A	1 month	Annual Appraisal	Personnel Committee – June 2025	April 2024 - CHRGs	N/A
HR Support Package	Council HR & Governance Support	01.04.2024 – 01.04.2029	N/A	N/A	Full Council – January 2029	April 2024	N/A
Parish Council Office (Room 3 at St Johns Centre) – Licence Agreement	Meopham Parochial Church Council	17.03.25-17.03.28	90 days	Contract Expiry	Full Council – January 2028	March 2025	Yes
Insurance	Zurich	01.06.2021-31.05.2026	LTA – 5 years	Annual	Full Council – March 2026	May 2021	N/A
Payroll & Pension Returns	DM Payroll Services	01.04.23 – Rolling Contract		Annual	Full Council – April 2025	April 2023	N/A
Employee Assistance Programme	Life and Progress Ltd						
LGPS Pension Scheme (1 x Employee enrolled)	Kent Pension Fund	On-going	N/A	N/A	N/A	N/A	N/A
Photocopier Lease	Smart Office Systems	Rolling contract	30 days	Rolling contract	Full Council - Jan 2024	Feb 2020	N/A
Domain Name Purchase – meopham-pc.gov.uk	CloudNext	07.12.23-07.12.25	N/A	Biennial	Full Council – November 2025	October 2023	N/A
Website Hosting	CloudNext	Dec 2023-Dec 2024	N/A	Annual	Full Council – November 2025		N/A
Email Hosting – @meopham-pc.gov.uk email addresses (16 users)	Microsoft 365	Rolling Contract	N/A	Annual	Full Council – June 2024	Full Council – May 2023	N/A

Accounting Package	Scribe	01.04.23-31.03.24	12 months	Annual	Full Council – Feb 2024	Feb 2023	N/A
Defibrillator – Station Road Telephone Box	Community Heartbeat Trust	Annual Support Agreement	N/A	Annual	Full Council – July 2024	July 2023	N/A
Internal Auditor	Mulberry and Co	2023-24, 2024-25 and 2025-26	N/A				

MEOPHAM PARISH COUNCIL CONTRACTS/LEASES/AGREEMENTS
PARISH OWNED ASSETS

Contract/Lease	Company	Date of Renewal/Expiry	Notice Period	Review Cycle	Action/Meeting Review Date	Last Review Date	Insurance Provided and Expiry Date
Bus Shelter Cleaning	Element UK Ltd	01/06/2023-31/06/2026	30 days at end of fin each year	3 years	Full Council – March 2025	Full Council – May 2023	Received covered until 31.03.2024
Streetlights Maintenance	Streetlights Ltd	April 2022-April 2025					
Southdown Shaw – Allotment Agreement	Meopham & District Allotment Association	01/04/2019	Fixed term	Lease and Rent Review	Full Council – Jan 2025	Full Council – Jan 2023	01.01.23 to 31.12.23 GD to chase
Judsons Pavilion and Football pitches at Judson's rec	Meopham Colts	Lease – 22/07/2045	Unspecified	unspecified	5 th , 10 th and 15 th anniversary review	unspecified	N/A
Meopham Green	Meopham Cricket Club	24/12/2045	Fixed Term	N/A	Autumn 2044	N/A	Received cover up to June 22 – GD to chase
Rose Garden @ Pitfield Green	Meopham Gardeners (voluntary)						

Meopham Parish Council

St Johns Centre, Wrotham Road, Meopham, Kent, DA13 0AA - Tel: 01474 813779

Email: enquiries@meopham-pc.gov.uk

Website: www.meopham-pc.gov.uk



Full Council Work Programme: June 2025 – May 2026

June 2025	- As soon as ready for Audit, the Council must approve the accounts and RFO must follow correct procedures for notifying the auditor and the public - Review of Standing Orders and Financial Regulations - Review of Service Contract specification - Recruitment
July 2025	- Reviews of all Council's policies, procedures and practices for: FOI and data protection legislation; press and media; employment; complaints - Arrangements for Remembrance Service in November - Grant Application Scheme - Quarterly VAT Return - Check Risk Assessments with the Insurance Company - Conduct the annual insurance check of play equipment
September 2025	- Arrangements for Carols on the Green event in December - Service Contract re-tender award - Prep for half-year Internal Audit - Inspections of property, especially trees and related work can be arranged - Prepare for budget discussions based on half-year accounts, policies, ideas, grant apps and a review of charges. - Council to agree what is wants to achieve
October 2025	Arrangements for Carols on the Green event in December

	• Registration of Village Greens land ownership with Land Registry • Quarterly VAT Return • Draft Budget discussion/informal meeting for 26/27 • Approve calendar of meetings for the next calendar year • Order wreaths for memorial service
November 2025	• Draft Budget to Council for 26/27 • Remembrance Day • Review of employee's wages and conditions of service
December 2025	• Budget to be agreed if not already done and make precept demand
January 2026	• Precept Demand if not already submitted • Quarterly Vat Return • Invites for Annual Parish Meeting • Review Records that can be disposed of • Check Election Procedures (If election year)
February 2026	• Review & Plan eg all policies, SOs, Fin Regs, register of interests and asset register up to date • Check new electoral register, new legislation • Arrangements for Annual Parish Meeting
March 2026	• Review and renew insurance cover • If election year, advise councillors on procedures
April 2026	• Prepare end of year accounts • Make end of year returns for tax, NI and VAT • Prep for end of year internal audit • Check arrangements for Annual Parish Meeting (between 01 Mar & 01 June)

	• If election year, check procedures and prepare information packs for new councillors
May 2026	• Hold Annual Meeting of the Council, Elect CH and VCH and Reps to other bodies, Committee Membership is agreed, the CH and VCH signs declaration (In election year all members sign), RFO checks bank mandates and the council confirms SO. • Training for new councillors (in election year) • Review Grants

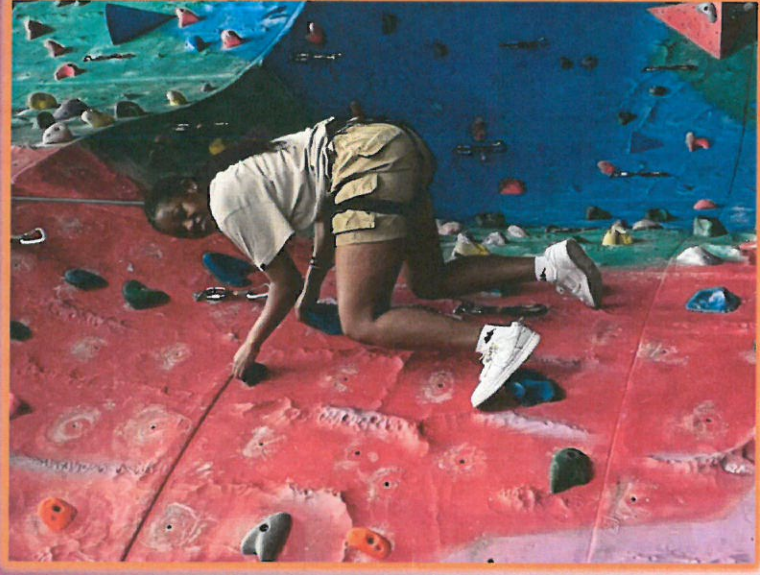
AGENDA ITEM: 16 REPORT TITLE: COMMUNITY GRANT SCHEME AUDIT 2024-25 PREPARED BY: Tracey Hanlon-Finance Officer	
<u>ORGANISATION</u>	<u>FEEDBACK FROM ORGANISATION</u>
KENT AIR AMBULANCE - £250	Good afternoon Tracey, Further to your email, I'm pleased to update you as to how the Council's generous £250 grant has been allocated and what that means for Air Ambulance Charity Kent Surrey Sussex (KSS). The grant, received in October 2024, has been used to help KSS fund our life-saving service. With over 3,300 missions responded to during the last year, our service remains on hand to help the communities we serve – such as the residents of Meopham. In fact, KSS responded to 76 missions within Gravesend, Meopham, Cobham and the surrounding areas during 2024. By allocating the £250 towards our general running costs, it has ensured that the funds are used in the most beneficial way by the charity and help us be there for as many people as we can. An example cost that the grant from Meopham Parish Council could fund is towards aircraft fuel, the average cost of which is £263 per mission. With 88% of our income raised through grants and donations, the contribution of the Council is very much appreciated. This support is vital in ensuring our service continues to run now and into the future. Thank you once again for your support. Kind regards, Nick Turrell Community Fundraising Manager Air Ambulance Charity Kent Surrey Sussex (KSS)
MEOPHAM CARERS SUPPORT GROUP - £1500	We are planning;- At Easter to provide Hot Cross buns one week, cakes with Easter Eggs and cards, Several trips to Camer Park, weather permitting together with refreshments from the park Cafe. We will also be looking into a visit to Tower of London to see the poppy display celebrating 80yrs since VE DAY later this year. On going financial expenditure;- Rent for hall - our weekly raffle does not cover the full cost on a monthly basis. Pilates twice monthly. Providing light refreshments weekly. Our membership is 24 plus 5 volunteers. If you need any further information, please let me know. Regards Hazel Borrow on behalf Meopham Carers Support Group
MEOPHAM MARQUETRY - £500	Hello Tracey Sorry about the delay in getting back to you but I wanted to check some numbers with our treasurer. We have been purchasing magnifying lamps and powerbanks for them so as to make our old mains powered desk lamps redundant. This gives us a safer working environment and a much improved level of equipment for our members to work with. We have also stocked up on wood veneers, cutting mats and other sundry items. Although we have not had any recent enquiries to join our group, we are well equipped to offer newcomers the free starter pack we promise as an inducement to join.

	We still have advertisements in place so we are hopeful that things will pick up in the coming months. We thought it only fair to increase our 'donation' to Meopham Green Baptist Church this year seeing as what they ask for by way of rent for the room we use, to be very reasonable. Although we didn't earmark any of our grant for this, in having that money it has cushioned our expenditure. Our treasurer has informed me that overall we have spent £410.00 of the grant money so far on the things I have mentioned above. If you need to see copies of the receipts for equipment we've purchased, I will happily send them to you. So, I can say that the grant money has been most beneficial to us and we look like remaining stable with our membership and viable for the foreseeable future. Best regards - Peter
MEOPHAM VILLAGE HALL COMMITTEE - £250	Good afternoon , Thank you so much for the grant which was used to purchase a lawn mower and also towards a hedge trimmer . This means the village hall can save money as we do not have to have a gardener but out in house caretaker can mow the grass to the front of the hall and down the side of the car park . Thank you Kind Regards Clare
WE ARE BEAMS- £500 (see attached photos)	Good Morning Tracey, Thank you for your email. Please see the attached photographs of the shortbread activities that took place during 2024. As you can see the children have thoroughly enjoyed the activities and continued to build their friendships within their own peer groups. Kind Regards Marie Moorey Fundraising Executive <u>W: www.wearebeams.org.uk</u> Registered Charity Number (RCN): 1054129
THE WINDMILL TRUST - £500	Dear Tracy. Your grant (again thank you very much for it, greatly appreciated) is still very much on on our agenda. We are planning to use it in the near future to purchase a new picnic table for the mill garden, the old one being completely rotten. We were intentionally waiting until spring when the works on the mill etc were finished and the weather improves. I'll keep you posted with progress. All the best Andrew Trustee and Treasurer

Buzz Club Activities 2024



Parent's comment 2024: "Our daughter is 22, Beams is our lifeline, we haven't found elsewhere else that she can go, she has the best time ever — thank you"



100% of parents said We Are Beams made a huge difference to the family



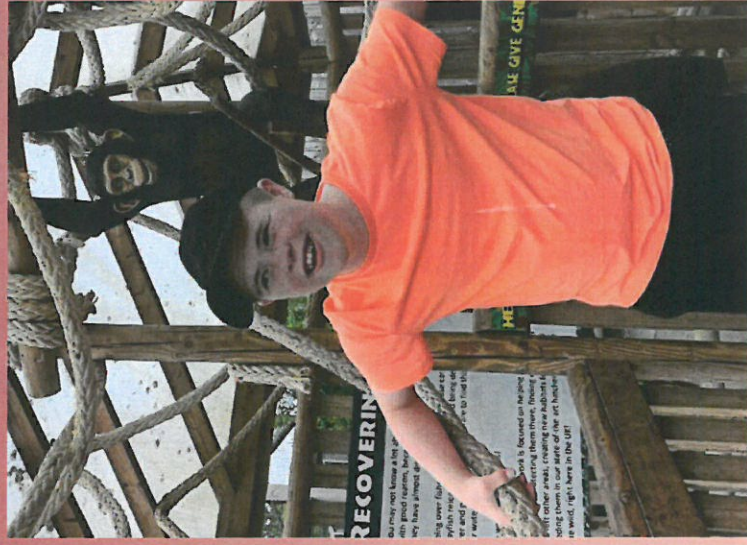
Beams

Supporting disabled children & families

KidsCamp Activities
2024

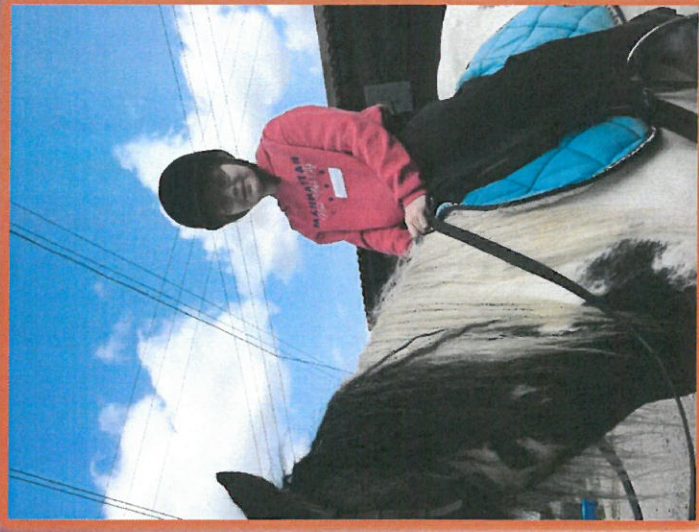


Parents comment: My children loved their time with Beams and cannot wait to come back. The smiles on their faces when I picked them up were so special



15 days of fun activities for 143 disabled young people !

Beamers Activities
2024



Parents comment 2024:
"An amazing service. We are so grateful. The summer holidays are the worst time of the year for us and you have been a beacon of light"



9 days of fun activities for 93 disabled young people !