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

LOCAL COUNCIL AWARD SCHEME FOUNDATION

A Civility & Respect Pledge Council

To all Members of Meopham Parish Council

You are hereby summoned to attend the **Annual Council Meeting of Meopham Parish Council** on **Tuesday 12th May 2026** at **7:00pm** to be held at the **Cricket Pavilion, Meopham Green, DA13 0PZ**. Papers have been circulated for items marked with (*)

Yours faithfully

Lisa Winter

Lisa Winter
Clerk and Responsible Financial Officer
Date of Issue: Tuesday 5th May 2026

AGENDA

1. **To elect the Chairman of Meopham Parish Council for the 2026/2027 Council Year and to receive the Declaration of Acceptance of Office from the Chairman**

2. **To elect the Vice-Chairman of Meopham Parish Council for the 2026/2027 Council Year and to receive the Declaration of Acceptance of Office from the Vice-Chairman**

3. **Apologies for Absence:** To receive and accept apologies

4. **Declarations of Members' Interests:** To receive declarations of pecuniary and non-pecuniary interests for this meeting

5. **Minutes of Previous Meeting:** To approve the minutes of the meeting held on 15.04.2025. *This item is to confirm the accuracy of the minutes and not to raise matters arising* (*)

6. **Policy Review:** To establish a Policy Review Working Group to review all council policies, with the exception of employment policies and the Employee Handbook

7. **Committees & Working Groups – Terms of Reference**
   - 7.1 **Planning:** To agree the terms of reference for a Planning Committee or for a Planning Applications Working Group (*)
   - 7.2 **Personnel Committee**: To agree the terms of reference for the Personnel Committee (*)
   - 7.3 **Policy Review Working Group:** To agree the terms of reference for the Policy Review Working Group (*)

8. **Membership**
   - 8.1 **Planning:** To elect members to Planning as per the agreed terms of reference
   - 8.2 **Personnel Committee**: To elect members to the Personnel Committee as

per the agreed terms of reference

9. **Council Governance – Scheme of Delegation:** To review and approve the Council's Scheme of Delegation for the 2026/2027 municipal year (*)

10. **Annual Review of Council Administration**
    - 10.1 **Schedule of Meetings:** To agree the schedule of meetings up to and including the next Annual Meeting of Council (*)
    - 10.2 **Meeting Start Time:** To agree the start time for all ordinary meetings of the Council
    - 10.3 **Asset Register:** To review and approve the inventory of land and assets including buildings and office equipment (*)
    - 10.4 **Keyholders:** To review and approve the key-holders for council buildings and assets (*)
    - 10.5 **Professional Memberships:** To review and approve the Council's and employees' memberships to other bodies for 2026/2027 (*)
    - 10.6 **Software Licences:** To review and approve the Council's software licences for the 2026/2027 municipal year (*)
    - 10.7 **Arrangements for Receiving Correspondence:** To confirm that all councillors will continue to receive summons, agendas and minutes plus other correspondence via their council email address
    - 10.8 **Banking Arrangements:** To review and approve the list of bank account signatories for 2026/2027 (*)
    - 10.9 **Payments by Standing Order & Direct Debit:** To agree regular payments to be made by either standing order or direct debit for 2026/2027 (*)
    - 10.10 **Insurance Cover:** To review insurance quotations and approve the arrangements for insurance in respect of all insured risks (*)

11. **2025-26 End-of-Year Financial Matters**
    - 11.1 **To review the effectiveness of the system of Internal Control:** Councillors are asked to consider the attached Statement of Internal Control in support of the Annual Governance Statement. The Chairman of the Council and the Clerk to sign (*)
    - 11.2 **Internal Audit Report for 2025-2026:** To receive the Internal Audit report from Mulberry and Co and consider its recommendations (*)
    - 11.3 **Annual Governance Statement:** To consider and approve the Annual Governance Statement for 2024-25, Section 1 of the AGAR for the year ending 31 March 2026 (*)
    - 11.4 **Accounting Statements, Bank Reconciliation and Variances:** To approve the Accounting Statements for 2025-26, Section 2 of the AGAR for the year ending 31 March 2026 and the supporting Bank Reconciliation as at 31 March 2026 and the explanation of the significant variations from last year (2024-25) to this year (2025-26) (*)
    - 11.5 **Exercise of Public Rights:** To note the proposed dates 03.06.26 – 14.07.26 for the Exercise of Public Rights as selected by the Council's Responsible Finance Officer
    - 11.6 **Financial Risk Assessment:** To review and approve the Financial Risk Assessment (*)

12. **Financial Matters**
    - 12.1 **Schedule of Payments:** To approve the payments made since the last meeting up to 31.03.26 and 30.04.2026 (*)
    - 12.2 **Receipts & Payments Report:** To note the receipts and payments report up to 31.03.26 and 30.04.2026 (*)
    - 12.3 **Bank Statements:** To note the Unity, Cambridge and Lloyds bank statements and the supporting bank reconciliation as of 31.03.26 and 30.04.26 (*)
    - 12.4 **Council Reserves:** To note the reserves balance as of 31.03.26 and 30.04.26 (*)

13. **Parish Council Representatives on External Bodies:** To agree representatives for the 2026-2027 council year (*)

14. **Contracts Register:** To note the Council's contract and leases register for the 2026-2027 municipal year (*)

15. **Work Programme for 2026/27:** To note the Council's work programme and agenda management timetable for the 2026-2027 municipal year (*)

16. **London Green Belt Council:** To consider jointing this Council with membership starting at £25

17. **Arnold-Baker on Local Council Administration:** The 14th Edition is £144 for SLCC members

18. **The Clerks' Manual 2023:** By SLCC £47.50 for SLCC members

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CLOSED SESSION

Pursuant to Section 1 (2) of the Public Bodies (Admission to Meetings) Act 1960, that due to the confidential nature of the next item, the public and press will be asked to leave the meeting

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19. **Bus Shelter Cleaning Contract:** To consider quotes received for a new three-year bus shelter cleaning contract (*)

20. **Southdown Shaw Allotments**
    - **20.1** **Management System:** To discuss requirements and options
    - **20.2** **Legal Action:** To consider steps regarding the MDAA
    - **20.3** **Outstanding Site Issues (not limited to):**
      Maintenance of taps – many dripping or full on running;
      Posts the taps are fixed to are rotten;
      Posts that identify plots are missing;
      Numerous breaches of tenancy agreement to be addressed;
      Health & Safety report urgently required.

Item 5

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LOCAL COUNCIL AWARD SCHEME FOUNDATION

A Civility & Respect Pledge Council

Minutes of the Full Council Meeting held on Tuesday 7th April 2026 at 7:00pm at Harvel Village Hall, Harvel, Meopham, DA13 0DS

Members Present:

Cllr S Buchanan
Cllr D Bramer
Cllr R Collings
Cllr D Fisher
Cllr S Gofton
Cllr P Haslam – Vice-Chairman
Cllr S Johnson
Cllr J McNamara
Cllr B Wade
Cllr P Watson

In Attendance:

23+ members of the public
L Winter – Clerk

Meeting commenced 19:02

Item 1: **Apologies for Absence: To receive and accept apologies**

F.C. 251 Apologies were received from Cllr D Johnson (family commitment).

Item 2: **Declarations of Members' Interests: To receive declarations of pecuniary and non-pecuniary interests for this meeting**

F.C. 252 None declared.

Item 3: **Minutes of Previous Meetings: To approve the minutes of the meetings held on 03.03.26 and 20.03.26**

F.C. 253 Cllr Buchanan proposed and Cllr Wade seconded that the minutes of the Full Council meetings of 03.03.26 and 20.03.26 be approved. All in favour.

Item 4: **Public Session & External Reports**

4.1 Public Session

Disclaimer: The statements made during the Public Session reflect the opinion of the speaker(s) and are not necessarily accurate or factual information.

F.C. 254 There was numerous statements made in connection with the Southdown Shaw Allotments and Meopham District Allotment Association (MDAA):

An ex-chairman of the MDAA voiced concern over the taking back of the allotments and to categorially state that the lettings officer was never the data controller. The legal data controller is the body of the officers of that organisation.

The 'PlotMaster' was sent without the organisations consent. As a result of the 'PlotMaster' not being received by the organisation, they cannot dissolve the organisation, as they have not had the necessary information to do it.

The Allotment Act 1950 states that you must give 12 months statutory notice, and MPC have not provided the statutory notice.

The Chairman of MDAA addressed the councillors. The documents submitted make a formal complaint into the conduct of the Parish Clerk. We ask that you take our complaints extremely seriously, we would like to invite you all to our EGM that we have arranged for 26th April @ Meopham Village Hall at 4.30pm to discuss these complaints openly and transparently with our allotment members.

Plot holders outside the area had extenuating circumstances. This has not been an impartial investigation and the lease should be extended for 12 months. In addition, staff may not know what work is involved, so ask MPC to reconsider.

The MDAA Secretary addressed the councillors stating that they had been given 6 reasons for closing down the MDAA. A survey had been carried out, with the feedback of 84 plot holders either strongly disagreeing or disagreeing with the reasons.

They had been a plot holder for 2 years, and that it felt like a community now. The survey had to be carried out to show that to MPC.

There had been a data breach, and on behalf of the MDAA committee, they were the data controller.

If MPC decide to give MDAA another chance, it would be a very good idea that one of your councillors is co-opted on to MDAA.

They had a severely disabled child they cannot leave alone, so rely on these committee volunteers to cut the grass, cut hedges back. This is my childs safe place.

Other matters raised under the public session:

A member of the public asked if there was any further information on the town Meopham was twinned with in Ukraine. It would be nice to have an update and sight of any photos. In addition they mentioned the noticeboard at Neville Parade being out of action for some time and requested that MPC look to fixing it.

A member of the public provided information on Hunnypot Hundred. The Hunnypot Hundred is a long distance walking association with around 500 people starting the event along with all their supporters. It starts in Meopham on Saturday 23rd May 2026. MPC may wish to provide support or advertisement.

A trustee for the Windmill addressed councillors. KCC still owns the windmill but the trust owns the land around it. We have a one off opportunity to purchase some land adjacent to the windmill site and this would not only benefit them, but could benefit MPC with a provision of a building on that site which could be a visitor centre for the trust and a meeting place for MPC and perhaps one or two additional disabled parking spaces. Mutual benefit. Comes at a cost and would have to talk figures but is in the region of £20K to purchase the land, plus land clearance and the provision of a building.

4.2 Borough Councillor and County Councillor

F.C. 255 There were no Borough Councillor or County Councillor present.

4.3 Police

F.C. 256 There were no Police present.

Item 5: Annual Parish Meeting: To approve the purchase of light refreshments for the Annual Parish meeting on Wednesday 15th April 2026

F.C. 257 RESOLVED: That up to £200 be approved for the purchase of light refreshments for the Annual Parish meeting, to include but not limited to, wine, fruit juices, snacks, crisps and fruit.

Item 6: Pitfield Green Toilets: To receive an update

F.C. 258 Update No 9 on progress received.

Item 7: Financial Matters

F.C. 259 Councillors considered the documentation presented.

RESOLVED that:

7.1 The schedule of payments since the last meeting up to 28 February 2026 be approved.
7.2 The receipts and payments report for the same period be received.
7.3 The bank statements and supporting Bank Reconciliation be received and signed.
7.4 The council reserves statement be received and signed.

7.5 The earmarked reserve for 'Professional Services' of £22,350 be noted.
7.6 The earmarked reserve for the Pitfield Toilets of £7403 be noted.
7.7 The expenses claim for the Clerk be approved.

Item 8: **Standing Agenda Item: To consider any need for professional advice or reports on planning or related issues**

F.C. 260 Councillor Collings stated that a meeting was needed to discuss what path the Council wants to go down with regards Regulation 19. Discussions and meetings regarding this have already been delegated to Councillor Collings and Councillor D Johnson. At present we do not have all the facts. It was possible a new draft plan may be issued, but things keep changing and at present, it is all rumours.

Item 9: **Southdown Shaw Allotments: To consider the approval of the allotments package available with out current accounting provider**

F.C. 261 Councillor S Johnson felt that £49 per month was excessive and PROPOSED that this package be rejected. SECONDED by Councillor McNamara. There were 9 votes for and 1 against this proposal.

Item 10: **Asset of Community Value (ACV): To approve renewal of the ACV for the Amazon and Tiger Public House, Harvel**

F.C. 262 RESOLVED to approve the application for renewal.

Item 11: **Harvel Green: To agree to the request from Harvel Village Hall Management Committee for the use of Harvel Green on Saturday 4th July 2026 for the Harvel Village Fete – appropriate documentation received with request**

F.C. 263 It was agreed to authorise the use of Harvel Green. PROPOSED by Cllr Bramer and SECONDED by Cllr Gofton. All agreed.

Item 12: **Meopham Green: To agree to the use of Meopham Green on Thursday 23rd July 2026**

F.C. 264 It was agreed to authorise the use of Meopham Green. Councillor Wade abstained, all others in favour.

Item 13: **Internal Auditors: To approve the internal auditors for 1 or 3 years**

F.C. 265 RESOLVED: that Mulberry Local Authority Services Ltd be appointed the internal auditors for MPC for 3 years. PROPOSED by Cllr Bramer and SECONDED by Cllr S Johnson. All in favour.

Item 14: **Street Lighting Maintenance Contract: To note that there will be a 4% price increase for the 26/27 contract due to the rise in material costs, wages, fuel and investment in vehicles**

F.C. 266 Noted.

Item 15: **Meopham Parish EV Chargers: To approve (if for MPC) the renewal of the legal agreement (the agreement is between Meopham Village Hall Charitable Trust)**

F.C. 267 Councillors were advised by Cllr Bramer that MPC had discussions with KCC to find a location for the EV Chargers. Discussions were had with Meopham Village Hall, who were in favour. So the agreement is between the Meopham Village Hall Charitable Trust and KCC.

Meopham Village Hall Charitable Trust need to have the discussions with KCC. MPC are not involved in the agreement.

Item 16: **Motion from Councillor Buchanan: To agree in principle to provide financial assistance, if needed, to the Meopham Windmill Trust in the acquisition of a small plot of land adjacent to the Windmill which would be used to establish a Visitor & Educational Centre in support of the objectives of the Trust.**

F.C. 268 After a lengthy discussion, Cllr Gofton PROPOSED and Cllr Buchanan SECONDED to amend the wording to the motion: To agree in principle ***that MPC may*** provide financial assistance, ...

There were 8 in favour and 2 against. The amended motion was carried.

The meeting ended 20:46

Item 7.1

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LOCAL COUNCIL AWARD SCHEME FOUNDATION

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Planning Applications Working Group –
Terms of Reference

1. Objective

1.1 The Planning Applications Working Group is established to provide advisory recommendations to council officers in response to planning matters received via planning applications, appeal notifications, enforcement reports and decision notices.

2. Membership

2.1 The Working Group shall consist of the Chairman of the Council and seven members of the parish council

2.2 The Chairman of the Planning Applications Working Group shall be appointed at the first meeting and will not be the Chairman of the Council

2.3 The quorum for a meeting will be three Councillors.

3. Meetings

3.1 The Working Group will meet once a month, except August.

3.2 The Parish Council will produce a Schedule of Committee and Working Group Meetings at its Annual Council Meeting in May.

3.3 The Working Group will have no meeting in August unless for urgent business, the decision to call a meeting in August will be determined by the Clerk, in consultation with the Chairman of the Council

3.4 Each working Group meeting will have the following regular agenda items;

- To consider planning applications received and agree recommendations.
- To receive an update on planning enforcement cases
- To receive decision lists from GBC for the preceding month

3.5 The Working Group will ordinarily hold its meetings via Teams. Members of the public will be permitted to join the meeting via the Teams link provided on the meeting agenda

3.6 In the event of an application being received constituting large-scale development within the parish, or in the event of needing to make a recommendation on a draft Local Plan, these will be considered by Full Council

3.7 The meetings will be attended by a clerk.

4. Voting

4.1 The Councillors' Code of Conduct will apply to all members of the Working Group

4.2 The conduct of the Working Group meetings (declarations of interest, debate, voting etc) will be governed by the Council's Standing Orders.

4.3 Recommendations will be taken by a majority vote.

5. Rights and Powers

5.1 The Working Group holds no delegated powers as it is not permitted to hold them under S.101 of the Local Government Act 1972.

5.2 The Clerk, Deputy Clerk and Assistant Clerk are granted delegated authority under S.101 of the Local Government Act 1972 to respond to planning applications, appeal notifications and enforcement reports received from Gravesham Borough Council, Kent County Council, the Planning

Inspectorate, or any other authority. This will be done in consultation with and following recommendations from the Working Group.

5.3 As per the Council's adopted Scheme of Delegation, in the event that a time extension cannot be provided to allow consideration at a meeting the Clerk, Deputy Clerk and Assistant Clerk are authorised to submit a comment in consultation with one of the councillors representing the ward the application is from.

6. Training

6.1 Members of the Working Group are encouraged to attend training as appropriate for the Planning Applications Working Group

Date of Adoption	Review Cycle	Date of Next Review
FC – 12.05.2026	Annual	ACM – 2027

Item 7.1

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LOCAL COUNCIL AWARD SCHEME FOUNDATION

A Civility & Respect Pledge Council

Planning Committee – Terms of Reference

1. Objective

1.1 The Planning Committee is established to provide advisory recommendations to council officers in response to planning matters received via planning applications, appeal notifications, enforcement reports and decision notices

2. Membership

2.1 The Committee shall consist of the Chairman of the Council and seven members of the parish council

2.2 The Chairman of the Planning Committee shall be appointed at the first meeting and will not be the Chairman of the Council

2.3 The quorum for a meeting will be three Councillors

3. Meetings

3.1 The Committee will meet once a month, except August

3.2 The Parish Council will produce a Schedule of Committee Meetings at its annual Council Meeting in May

3.3 The Committee will have no meeting in August unless for urgent business, the decision to call a meeting in August will be determined by the Clerk, in consultation with the Chairman of the Council

3.4 Each Committee meeting will have the following regular agenda items;

- To consider planning applications received and agree recommendations
- To receive an update on planning enforcement cases
- To receive decision lists from GBC for the preceding month

3.5 In the event of an application being received constituting large-scale development within the parish, or in the event of needing to make a recommendation on a draft Local Plan, these will be considered by Full Council

3.7 The meetings will be attended by a clerk

4. Voting

4.1 The Councillors' Code of Conduct will apply to all members of the Committee

4.2 The conduct of the meetings (declarations of interest, debate, voting etc) will be governed by the Council's Standing Orders

4.3 Recommendations will be taken by a majority vote

5. Rights and Powers

5.1 The Committee holds no delegated powers as it is not permitted to hold them under S.101 of the Local Government Act 1972.

5.2 The Clerk, Deputy Clerk and Assistant Clerk are granted delegated authority under S.101 of the Local Government Act 1972 to respond to planning applications, appeal notifications and enforcement reports received from Gravesham Borough Council, Kent County Council, the Planning Inspectorate, or any other authority. This will be done in consultation with and following recommendations from the Committee.

5.3 As per the Council's adopted Scheme of Delegation, in the event that a time extension cannot be provided to allow consideration at a meeting the Clerk, Deputy Clerk and Assistant Clerk are authorised to submit a comment in consultation with one of the councillors representing the ward the application is from.

6. Training

6.1 Members of the Committee are encouraged to attend training as appropriate for the Planning Applications Working Group

Date of Adoption	Review Cycle	Date of Next Review
ACM – 12.05.26	Annual	ACM – 2027

Item 7.2

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Personnel Committee - Terms of Reference

Objective

1.1 The Personnel Committee will deal with all personnel issues affecting the councils Clerk & RFO, including recruitment and financial aspects, absence (both authorised and unauthorised) pay and conditions of service and has delegated authority to act under S101 1972 LGA.

Membership

2.1 The Committee shall consist of the Chairman of the Council and four members elected by Full Council

2.2 Full Council will also elect two substitute members whom have full voting rights and can replace a committee member in the event of them giving notice to the Clerk that they will be unable to attend a meeting and therefore risking the quoracy of the meeting. The Clerk, in consultation with the Chairman of the Personnel Committee will select a substitute member in the event of the unavailability of a committee member

2.3 The committee's chairman will be elected at the first meeting and will not be the Chairman of the Council

2.4 The Quorum for a meeting will be 3 Councillors

Meetings

3.1 The Committee will meet at least twice per annum, with one meeting being held in March following the appraisal conducted for the Clerk & Responsible Financial Officer

Voting

4.1 The Councillors' Code of Conduct will apply to all members of the Committee

4.2 The conduct of the meetings (declarations of interest, debate, voting etc) will be governed by the Council's Standing Orders

4.3 Decisions will be taken by a majority vote

Rights and Powers

5.1 The Committee will have delegated powers to:

- Take action under the responsibilities set out below
- The Committee may convene extra-ordinary meetings in accordance with the Council's Standing Orders
- The Committee has the right to create sub-committees

Responsibilities

6.1 The Committee has delegated authority to act on behalf of the council on the following:

- To review employment policies and the Employee Handbook, ensuring it is in line with employment law and best practice
- To ensure the Council fulfils its duty of care towards the Clerk & RFO
- To conduct the recruitment process for the Clerk and Responsible Financial Officer. To provide support to the Clerk and the RFO, in the recruitment of other staff as and when requested to do so

- To ensure that the Clerk has an annual appraisal and ensure there is appropriate performance management put in place by the Clerk for the council's other staff.
- To ensure working conditions, health and safety, and employee wellbeing are maintained to a high standard
- To undertake any disciplinary and grievance processes for the Clerk & RFO.
- To consider appeals received from other council staff
- To utilise the services of the Council's appointed HR provider as appropriate
- To keep up to date with developments in employment law and check that the Council complies with the appropriate requirements

The Personnel Committee must provide recommendations to Full Council on the following:

- To annually review the staffing structure, inclusive of contractual statements, making recommendations as appropriate.
- To annually review staff remuneration (salary bands), and make recommendations as and when a salary review might be necessary
- To recommend candidates for co-option to any councillor vacancies

Training

- Members of the Committee are encouraged to attend training as appropriate for the Personnel Committee

Date of Adoption	Review Cycle	Date of Next Review
12.05.26	Annual	ACM – 2027

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Item 7.3

Meopham Parish Council

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LOCAL COUNCIL AWARD SCHEME FOUNDATION

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Policy Review Working Group – Terms of Reference

1. Objective

1.1 The Policy Review Working Group is established to review all council policies, with the exception of employment policies and the Employee Handbook

2. Membership

2.1 The Working Group shall be open to all members of the parish council.

2.2 The quorum for meetings shall be no fewer than four Councillors.

3. Meetings

3.1 The Working Group will meet as required.

3.2 Meetings may be held either in person or via Microsoft teams

3.3 A Clerk will attend all meetings

4. Governance and Voting

4.1 All members of the Working Group are subject to the Councillors' Code of Conduct

4.2 Meetings will be conducted in accordance with the Council's adopted Standing Orders

4.3 Decisions will be made by a simple majority of those present

5. Rights and Powers

5.1 The Working Group has no delegated authority. All reviewed policies must be submitted to Full Council for consideration and ratification

Date of Adoption	Review Cycle	Date of Next Review
FC – 12.05.26	Annual	ACM – 2027

Item 9

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Scheme of Delegation

Introduction

Meopham Parish Council recognises the benefits of enabling its professional officers to take certain decisions in order for the council to be efficient in its operations. It is accepted that there needs to be an appropriate balance between the use of delegation and the need for transparent decision-making at Council meetings.

S.101 of the Local Government Act 1972 sets out the ability for Council to delegate functions to an officer. The Clerk is therefore provided with delegated powers to enable the smooth administration of the Council. The Council expects that all delegated decisions are reported to the next available council meeting and contained within the Clerk's monthly written report that is also published online for members of the public to read.

The Clerk must ensure any delegated authority is enacted in accordance with:

- The Council's Standing Orders
- The Council's Financial Regulations
- The Council's Statement of Internal Control

The Clerk shall be:

- The Proper Officer and will carry out the functions as provided by the Local Government Act 1972.
- The Responsible Financial Officer in accordance with the Accounts & Audit Regulations in force at any given time.

Whilst the powers are delegated to the Clerk, the Council enables the Clerk to ask another officer to fulfil the responsibility as and when required.

Delegated Powers & Responsibilities

In addition to the responsibilities set out in the Clerk's job description, the Clerk has the delegated authority to undertake the following matters on behalf of the Council:

- To authorise bookings of the Council's Village Greens, where the proposed hirer has provided the necessary documents; including a risk assessment and insurance certificate. The Clerk will consult with the Chairman and Vice-Chairman of Council if they deem an event to be 'large-scale/major' to determine whether a decision by Council would be more appropriate.

- To authorise temporary changes to the opening hours of Pitfield Green Toilets such as to enable work by contractors. Any change affecting the opening hours for more than five consecutive days must be referred to Council.

- To authorise annual leave arrangements for all Parish Council staff, with the provision that the Clerk must confirm the number of annual leave days to be carried forward to the next annual leave year (up to five days) at the March meeting of the Personnel Committee.

- To authorise home-working arrangements for all Parish Council staff, subject to the Parish Council Office being manned during its opening hours of 9am-12 noon Monday, Tuesday and Thursday.

- To seek advice on behalf of council from external organisations as and when required in order to inform council decisions such as but not limited to; KALC, NALC, Charity Commission and the Monitoring Officer as and when required.

- Authorisation to respond immediately to any correspondence requiring or requesting information relating to previous decisions of the Council but not correspondence requiring an opinion to be taken by the Council.

- Authorisation to call any extra meetings of the Council or Planning Committee as necessary, having consulted with the Chairman and Vice-Chairman of the Council.

- Authorisation to book any venue within the parish for council meetings and the Annual Parish Meeting.

- Preparation and submission of comments for Planning Applications received from Gravesham Borough Council. This will be done in consultation with the Planning Committee (or Full Council for large-scale development and/or draft Local Plan) who will provide recommended comments. In the event that a time extension cannot be provided to allow consideration at a meeting, the Clerk is authorised to submit a comment in consultation with one of the councillors representing the ward the application is from.

- Handling of requests for information under the Freedom of Information Act 2000 and the Data Protection Act 1988 or General Data Protection Regulation (whichever is in force at the time of the request).

- To arrange community events authorised by council and subject to an agreed budget being issued by Council

Date of Adoption	Review Cycle	Date of Next Review
ACM – 12.05.26	Annual	ACM – 2027

Item 10.1

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SCHEDULE OF FULL COUNCIL, COMMITTEE & WORKING GROUP MEETINGS FOR 2026-2027

ALL MEETINGS START AT 7:00PM

May 2026	12	Annual Council Meeting	Cricket Pavilion
June 2026	2	Full Council	Harvel Village Hall
	23	Planning	Harvel Village Hall
	30	Full Council	Cricket Pavilion
July 2026	21	Planning	Harvel Village Hall
	28	Full Council	Cricket Pavilion
August 2025		**RECESS**	
September 2026	8	Full Council	Harvel Village Hall
	22	Planning	Cricket Pavilion
October 2026	6	Full Council	Harvel Village Hall
	20	Planning	Harvel Village Hall
	27	Full Council (Budget Draft 1)	Cricket Pavilion
November 2026	10	Planning	Cricket Pavilion
	24	Full Council (Budget Draft 2)	Cricket Pavilion
December 2026	8	Planning	Cricket Pavilion
	15	Full Council (Budget Set)	Cricket Pavilion
January 2027	12	Planning	Cricket Pavilion
	19	Full Council	Cricket Pavilion
February 2027	9	Planning	Cricket Pavilion
	16	Full Council	Harvel Village Hall
March 2027	9	Planning	Harvel Village Hall
	23	Full Council	Cricket Pavilion
	31	Annual Parish Meeting **(NB Wed)**	St Johns Centre
April 2027	6	Planning	Harvel Village Hall
	20	Full Council	Cricket Pavilion
May 2027	18	Annual Council Meeting	Cricket Pavilion

Item 10.3

Meopham Parish Council
Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
BUILDINGS							
JUDSONS PAVILLION and GARAGE	2020-01-01	306,616.00	306,616.00	JUDSONS PAVILLION M			
PITFIELD TOILETS	2018-01-01	1.00	1.00	PITFIELD GREEN			
		306,617.00	**306,617.00**				
OTHER ASSESTS							
HARVEL POND FENCE and WOOD POST		2,700.00	2,700.00	HARVEL POND			
SOUTHDOWN SHAW ALLOTMENTS		25,000.00	25,000.00	WROTHAM ROAD MEOI			
		27,700.00	**27,700.00**				
PARISH OFFICE/SITE							
10 X FEATHER FLAGS AND STANDS	2024-01-01	585.00	585.00	ST JOHNS CENTRE ME			
CIVIC REGALIA	2017-01-01	1,705.00	1,705.00	ST JOHNS CENTRE ME			
COMPUTER EQUIPMENT / OFFICE FURNITU	2017-01-01	10,864.00	10,864.00	ST JOHNS CENTRE ME			
PORTABLE HEARING LOOP	2018-01-01	1,288.00	1,288.00	ST JOHNS CENTRE ME			
		14,442.00	**14,442.00**				
PLAYGROUND EQUIPMENT							
AERO WHIRL (OVERHEAD ROTATOR)	2010-01-01	1,095.00	1,095.00	JUDSONS RECREATION			
BIG CITY - AMSTERDAM (MULTI PLAY UNIT	2010-01-01	12,072.00	12,072.00	JUDSONS RECREATION			
CITY SEAT (SPRING SEAT)	2010-01-01	498.00	498.00	JUDSONS RECREATION			
CITY SWING CRADLE (2 X BABY SWINGS)	2010-01-01	1,510.00	1,510.00	JUDSONS RECREATION			
CITY TWIN RIDER (SEESAW)	2010-01-01	1,254.00	1,254.00	JUDSONS RECREATION			
MULTI-USE GAMES AREA	2010-01-01	23,500.00	23,500.00	JUDSONS RECREATION			
ORBIT (ROUNDABOUT)	2010-01-01	2,795.00	2,795.00	JUDSONS RECREATION			
PICNIC TABLE	2010-01-01	654.00	654.00	JUDSONS RECREATION			
SLIDE	2010-01-01	1,945.00	1,945.00	JUDSONS RECREATION			
STAINLESS STEEL BENCH	2010-01-01	500.00	500.00	JUDSONS RECREATION			

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Meopham Parish Council

Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
SWING (2 FLAT and 1 BIRDS NEST)	2010-01-01	4,365.00	4,365.00	JUDSONS RECREATION			
TEEN SHELTER	2010-01-01	4,300.00	4,300.00	JUDSONS RECREATION			
TRIM TRAIL EQUIPMENT	2022-01-01	7,728.00	7,728.00	JUDSONS RECREATION			
		62,216.00	**62,216.00**				
PLAYGROUND SURFACE/AREA							
2 X METAL SIGNS ON GATES	2021-01-01	55.00	55.00	JUDSONS RECREATION			
2 X WOOD AND METAL BENCHES		465.00	465.00	JUDSONS RECREATION			
METAL FENCING INCLUDING 3 GATES	2017-01-01	2,000.00	2,000.00	JUDSONS RECREATION			
PART SURFACE OF PLAY AREA	2021-01-01	16,064.00	16,064.00	JUDSONS RECREATION			
SURFACE OF MULTI-USE GAMES AREA	2010-01-01	16,064.00	16,064.00	JUDSONS RECREATION			
		34,648.00	**34,648.00**				
STREET FURNITURE							
BT KIOSK	2020-08-01	1.00	1.00	MEOPHAM STATION			
BUS SHELTERS X 12	2016-03-01	8,955.00	8,955.00	VARYING LOCATIONS			
BYELAWS NOTICEBOARD- HARVEL	2022-04-01	393.00	393.00	HARVEL VILLAGE HALL			
DRINKING FOUNTAIN	1905-03-16	75.00	75.00	WAR MEMORIAL - MEOI			
FLAGSTAFF	1905-05-30	1,252.00	1,252.00	WINDMILL WROTHAM F			
FOWLERS STONE GREEN SIGN	1905-07-13	387.00	387.00	FOWLERS STONE GRE			
HARVEL GREEN - DROP DOWN POSTS X 2	2023-02-01	1,057.00	1,057.00	HARVEL GREEN			
HARVEL GREEN - DROP DOWN POSTS X 2	2023-02-01	1,057.00	1,057.00	HARVEL GREEN			
LITTER BINS		1,664.00	1,664.00	CULVERSTONE/PRIEST			
PLANTERS X 8	2024-11-01	2,440.00	2,440.00	5X WAR MEMORIAL			
PLASWOOD BENCH	2022-10-01	469.00	469.00	CULVERSTONE GREEN			
PUBLIC BENCHES X 17	2023-05-01	4,800.00	4,800.00	VARIOUS LOCATIONS II			
PUBLIC NOTICE BOARDS - CAMER PARADE	2021-09-01	1,460.00	1,460.00	CAMER PARADE			
PUBLIC NOTICE BOARDS - CULVERSTONE	2020-07-01	1,525.00	1,525.00	CULVERSTONE GREEN			

Meopham Parish Council

Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
PUBLIC NOTICE BOARDS - HARVEL	1905-07-10	1,438.00	1,438.00	HARVEL VILLAGE HALL			
PUBLIC NOTICE BOARDS - JUDSONS PAVIL	2021-03-01	2,722.00	2,722.00	JUDSONS PAVILLION			
PUBLIC NOTICE BOARDS - MEOPHAM GRE	2015-09-01	2,814.00	2,814.00	MEOPHAM GREEN			
PUBLIC NOTICE BOARDS - NEVILLE PARAD	2020-11-01	671.00	671.00	NEVILLE PARADE			
VILLAGE SIGN - HARVEL GREEN	1905-07-07	145.00		HARVEL GREEN			
VILLAGE SIGN - HOOK GREEN	1998-07-01	3,500.00	3,500.00	HOOK GREEN			
VILLAGE SIGN - PRIESTWOOD GREEN	1905-07-13	385.00	385.00	PRIESTWOOD GREEN			
WAR MEMORIAL	1905-04-02	200.00	200.00	MEOPHAM GREEN			
		37,410.00	**37,265.00**				
Grand Total:		**483,033.00**	**482,888.00**				

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MEOPHAM PARISH COUNCIL –

KEYHOLDERS FOR 2026/27

Parish Council Office (St John's Centre):

Front Door Key
Clerk
Assistant Clerk
Finance & Grants Officer
Chairman of Council

Office Door Key
Clerk
Assistant Clerk
Finance & Grants Officer
Chairman of Council

Key Safe
All staff have code to access key safe

Judson's Recreation Ground

Pavilion	Parish Office, Meopham Colts
Gates	Parish Office, Meopham Colts, GBC Horticulture and Service Contractor
Play Area	*No padlock*

Southdown Shaw Allotments

Main Entrance Gate	Parish Office, allotment holders and Service Contractor

Harvel Green

Gate on the Green	Parish Office, GBC Horticulture
Dropdown post X 2 with padlocks	Parish Office, Harvel Village Hall Committee
Harvel Pond Gates X 2	Parish Office

Pitfield Green Toilets

Pitfield Green Toilet block	Parish Office

PROFESSIONAL MEMBERSHIP FEES FOR 2025-2026

Total budget in 2026-2027 is £4500

	Subscriptions paid in 2025/26	**Subscriptions due in 2026/27**	**Renewal Date & Contract Length**	**Officer Recommendation**
Kent Association of Local Councils – Council Subscription	£1870+VAT	£ 2000+ VAT	1st April 2027 – Annual Renewal	Renew membership
SLCC Membership for Clerk	£315.00	£316.00	28 Feb 2027 – Annual Renewal	Renew membership
SLCC Membership for Assistant Clerk	£0.00	£215.00	13th April 2027 Annual Renewal	Renew membership
SLCC Membership for Finance & Grants Officer	£165.00	£158.00	28 Feb 2027 – Annual Renewal	Renew membership
Information Commissioners Office (ICO)	£47.00	£47.00	05 July 2026 – Annual Renewal	Renew membership

Agenda Item: 10.6

Report to: **Annual Council Meeting (12.05.26)**

Subject: **Software Licences**

The Council currently has the following software licenses in place.

Software Name	Provider	Annual Cost	Purpose
Scribe	Starboard Systems	£1137.60	Accounting System
Home Hosting Meopham-pc.gov.uk	Cloud Next Ltd	£49.99	Emails
Microsoft 365	Heliocentrix	Variable	Phonelines and Microsoft 365
Parish Online	Geoxsphere	£324.00	Digital Mapping System

Bank Signatories for 2026/27

Unity Trust Bank – Current Account

Proposed Signatories: Cllr Buchanan, Cllr Haslam , Cllr Sims and Cllr Wade

Administrators: Lisa Winter and Tracey Hanlon

Corporate Multipay Card: Lisa Winter and Tracey Hanlon

Proposed Changes – Remove Cllr Haslam ***Add -***

Lloyds Bank – Treasurers Account

Account Closed

Cambridge Building Society – Council Saver Instant Access

Proposed Signatories: Cllr Haslam, Cllr Sims, T Hanlon, L Winter

Administrators: Lisa Winter and Tracey Hanlon

Proposed Changes – Remove Cllr Haslam ***Add –***

Redwood – 35 day notice business savings

Proposed Signatories: Cllrs Buchanan, Cllr Sims, Cllr Haslam and Cllr Watson, T Hanlon, L Winter

Administrators: Lisa Winter and Tracey Hanlon

Proposed Changes – Remove Cllr Haslam ***Add -***

Hampshire Trust – 95 day notice account

Proposed Signatures – Cllr Watson, Cllr Buchanan, T Hanlon, L Winter

No Changes Required

Agenda Item: 10.9

Report to: **Annual Council Meeting (12.05.25)**

Subject: **Payments by Standing Orders & Direct Debit**

Summary: **To consider approving the following payments being made by standing order and direct debit for 2026-2027**

For the 2026-2027 financial year I recommend the following are paid by either standing order or direct debit:

Payee	Type	Service	Amount	Payment Date
L Winter	Standing Order	Salary	Agreed salary	20th of the month
T Hanlon	Standing Order	Salary	Agreed salary	20th of the month
A Brown	Standing Order	Salary	Agreed salary	20th of the month
Meopham PCC	Standing Order	Office Rent	£543.75 monthly	20th of the month
KCC Pension Scheme	Standing Order	Pension Contribution	£1100 Monthly	20th monthly
HGS Maintenance	Standing Order	Service Contract	£521 monthly	30th Monthly
HGS Maintenance	Standing Order	Service Contract	£521 monthly	30th Monthly
HMRC	Direct Debit	PAYE Contributions	Agreed PAYE Contributions	23rd ish quarterly
ICO	Direct Debit	Data Protection Act 2018	£47	Annual
Business Stream	Direct Debit	Drinking Fountain Water	Variable	30th quarterly
EVERFLOW	Direct Debit	Allotments Water	Variable	1st monthly
	Direct Debit	Pitfield Green Toilets Water		
	Direct Debit	Pitfield Green Toilets Electricity		
Lloyds Bank (Multi-pay card)	Direct Debit	Multi-pay card charge	£3.00 per month x 2	20th monthly

Agenda Item: 10.10

Report to: **Annual Council Meeting (12.05.25)**

Subject: **Insurance Quotes**

Summary: **To consider and approve the insurance**

OPTION	**COST PER ANNUM 1 YEAR AGREEMENT**	**COST PER ANNUM 3 YEAR AGREEMENT (LTA)**
Zurich	£3845.45	£3483.60
Clear Councils	Awaiting Quote	Awaiting Quote
CAS Insurance	Awaiting Quote	Awaiting Quote

Item 11.1

MEOPHAM PARISH COUNCIL
STATEMENT ON INTERNAL CONTROL
FOR THE YEAR ENDING 31st MARCH 2026

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. The Parish Council is obliged to check that its 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

Item 11.2

MULBERRY
LOCAL AUTHORITY SERVICES LTD

Eastgate House
Dogflud Way, Farnham
Surrey, GU9 7UD

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e: office@mulberrylas.co.uk
w: www.mulberrylas.co.uk

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

27 April 2026

Dear Lisa

Re: Meopham Parish Council
Internal Audit Report for Financial Year Ended 31 March 2026

Executive summary

Following completion of our final internal audit on 27 April 2026, we are pleased to enclose our report for your review and presentation to the council. The audit was conducted in accordance with current professional standards and guidelines, employing a risk-based approach to our testing. While not all transaction were examined, our sample testing, where appropriate, covered the financial year to date.

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.

The structure of this report aligns with the assertions set out in the Annual Internal Auditor Report section of the published Annual Governance and Accountability Return (AGAR). Each section begins with a summary of the assertion being assessed, followed by details of the testing undertaken, which was guided by the audit plan previously shared with the council. A copy of the audit plan is available upon request. The report concludes with our opinion on whether each assertion has been met as of the date of the audit. **Any recommendations for action are highlighted in bold and summarised in the table at the end of the report.**

Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.

I have completed the Annual Internal Audit Report page of the AGAR and provided this to the council for onward submission to the External Auditor.

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 primary purpose of internal audit is to assess and report to the authority on the effectiveness of its financial systems and other internal controls, including the operational procedures that support its activities.

The internal audit function involves testing and evaluating whether the authority's internal control framework is both adequate and functioning effectively. Internal audit reports should be made available to all Members, providing a basis for informed decision making when 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 36 years' experience in the financial sector with the last 16 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 2025/26 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 within the council's financial systems is low. The internal control environment is considered reliable, and as such, substantive testing of individual transactions is not deemed necessary at this stage.

Audit testing will therefore consist of walk-through testing on a selection of sample data, covering the period under review within the current council year. This approach is designed to confirm that key controls are operating effectively throughout the financial period.

Table of Contents

INTRODUCTION

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible.

Other information was reviewed through discussion with the Clerk and a review of the council website www.meopham-pc.gov.uk

UPDATES ON RECOMMENDATIONS FROM INTERIM AUDIT

Internal Audit – Summary of recommendations

Audit Point	Interim Audit Findings	Council comments
B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	I recommend that the form is amended to include a formal acceptance to receive information by electronic means in the form *"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"*	The Clerk confirmed that the forms have been updated and this will be reviewed at the next interim audit.
	I note that although there are twelve councillors on the Parish Council website, there are only ten ROI forms published on the website and remind the council that it is a requirement for these to be published in accordance with the adopted Code of Conduct.	The Clerk confirmed that all councillor's register of interest forms are now on the website.
	The Clerk confirmed that not all email correspondence with councillors is conducted using the councillor emails, and failure to do this will result in the council not meeting the requirements of the new Governance Assertion 10.	The council is reminded of the importance of councillors using their councillor email addresses to ensure compliance with Governance Assertion 10.
	The council has a Website Accessibility Statement on the home page of its website, although there is not currently a Privacy Notice, FOI Publication Scheme or IT Policy in place, and these must be adopted by the council and published by 31 March 2026 to meet the requirements.	These policies have now been adopted and are published on the council website.

A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

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

Testing conducted at the interim audit and findings included in the interim audit report. Updates on the recommended actions are included in the table on page 4 of this report.

CONCLUSION

I am satisfied this control objective has been met.

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 audit and findings included in the interim audit report.

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 they were not aware of any event having a financial impact that was not included in the accounting statements.

CONCLUSION
I am satisfied this control objective has been met.

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 audit and findings included in the interim audit report.

Budget
The Clerk/RFO produces regular detailed budget reports from the accounting software. The year-end budget report shows receipts reported as 106% of budget and expenditure at 89%. There is no evidence to suggest that the budget has not been accurately set and carefully monitored throughout the year.

There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

Precept
The council set a precept of £231,570 for 2025/26. With a tax base of 3,064.01, this equates to a band D equivalent of £75.58 (compared to the average in England of £92.92).

I was able to confirm that the precept amount recorded in the accounts is correct, and equals the amount recorded in box 2 of the Accounting Statements.

The Clerk confirmed that the 2026/27 budget and precept were approved by the council at the meeting held on 20 January 2026 (minute ref FC 201).

Reserves
The Smaller Authorities Proper Practices Panel (SAPPP) 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.

At the year-end, the council held circa £236,577 in reserves, split between categories as below:

- Earmarked EMR £52,637
- General Reserves £183,920

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 general reserve balance is which is within the recommended range as detailed in the Practitioner's Guide.

CONCLUSION
I am satisfied this control objective has been met.

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 audit and findings included in the interim audit report.

CONCLUSION
I am satisfied this control objective has been met.

F. CASH

Internal audit requirement

Cash payments were properly supported by receipts; all cash expenditure was approved and VAT appropriately accounted for.

CONCLUSION
The council has no cash and the testing for this internal control objective is not applicable.

G. PAYROLL

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

Audit findings
Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the figure included in box 4 (staff costs) on the Accounting Statements and was able to confirm from the accounting software that in accordance with the guidance contained in the Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide this includes only salary payments, HMRC payments and pension contributions.

CONCLUSION
I am satisfied this control objective has been met.

H. ASSETS AND INVESTMENTS

Internal audit requirement
Asset and investments registers were complete and accurate and properly maintained.

Audit findings
Testing conducted at the interim audit and findings included in the interim audit report.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the Accounting Statements. There have been no additions nor deletions during the financial year,

The council has no long-term investments.

The council has no borrowing through the PWLB.

CONCLUSION
I am satisfied this control objective has been met.

I. BANK AND CASH

Internal audit requirement
Periodic bank account reconciliations were properly carried out during the year.

Audit findings
Testing conducted at the interim audit and findings included in the interim audit report.

I reviewed the year-end bank reconciliation for all accounts and was able to confirm the balances on 31 March 2026 to the bank statements and found no errors. I was able to confirm the total bank balances to the figure included in the Accountings Statements on the AGAR.

CONCLUSION
I am satisfied this control objective has been met.

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), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings
The council is reminded that at its meeting to sign the Annual Governance and Accountability Return (AGAR), it should complete the steps in the following order:

- **Review and consider the Annual Internal Audit Report**
- **Complete Section 1 – Annual Governance Statement**
- **Complete Section 2 – Accounting Statements**

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.	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*	**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.	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*	**YES** – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*	**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.	*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*	**YES** – the requirements and timescales for 202/25 year-end were 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.	*considered and documented the financial and other risks it faces and dealt with them properly.*	**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.	*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.*	**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.	*responded to matters brought to its attention by internal and external audit.*	**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.	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*	**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.	*has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*	**N/A** – the council has no trusts
10	We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	*has made suitable arrangements for its IT and data management and has complied with proper practices in doing so*	**YES** – the council has met the requirements of Governance Assertion 10

Section 2 – Accounting Statements

AGAR box number		2024/25	2025/26	Internal Auditor notes
1	Balances brought forward	137,840	204,921	Agrees to 2024/25 carry forward (box 7)
2	Precept or rates and levies	196,147	231,570	Figure confirmed to central precept record
3	Total other receipts	13,283	20,217	Agrees to underlying accounting records
4	Staff costs	63,918	56,815	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	78,431	163,336	Agrees to underlying accounting records
7	Balances carried forward	204,921	236,557	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	204,921	236,557	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	483,033	483,033	Matches asset register total
10	Total borrowings	0	0	Council has no borrowing
11	Do the figures in the accounting statements above exclude any trust transactions	Yes	Yes	Yes – trust transactions are excluded from the stated figures

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.

The Clerk is aware that the council will be required to move to income and expenditure accounting for 2026/27, and that therefore the 2025/26 figures will need to be restated on next year's AGAR.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2024/25 and published on the council website.

The variance analysis has not yet been completed but the Clerk is aware of the requirements and that explanations will be required for boxes 2, 3 and 6.

CONCLUSION
I am satisfied this control objective has been met.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement
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.

CONCLUSION
The council did not certify itself exempt from a limited assurance review in the previous year and the testing for this internal control objective is not applicable.

L: PUBLICATION OF INFORMATION

Internal audit requirement
The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings
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 the previous five financial years.

Confirm that the council is compliant with the relevant transparency code
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.

CONCLUSION
I am satisfied this control objective has been met.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement
The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual	2025/26 Proposed
Date AGAR signed by council	10 June 2025	5 May 2026
Date inspection notice issued	12 June 2025	2 June 2026
Inspection period begins	13 June 2025	3 June 2026
Inspection period ends	24 July 2025	14 July 2026
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

I reviewed the proposed dates for the Exercise of Public Rights for the 2025/26 AGAR and confirm that these are in accordance with the requirements of the Accounts and Audit Regulations.

CONCLUSION
I am satisfied this control objective has been met.

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N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

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.

Audit findings

Testing conducted at the interim audit and findings included in the interim audit report.

CONCLUSION

I am satisfied this control objective has been met.

O. DIGITAL AND DATA COMPLIANCE

Internal audit requirement

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

Audit findings

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide (March 2025) contains guidance on the new Governance Assertion included on the 2025/26 AGAR which relates to this internal control objective.

Website

I was able to confirm that the council website contains a Privacy Notice and a Website Accessibility Statement. **The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard.**

The council has an IT Policy in place which was last reviewed and approved by the council at the meeting held on 3 March 2026 (minute ref 10.3).

Email management and GDPR

It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. I remind the council of the importance of this because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

I recommend the council ensures that a data audit is completed during 2026/27 to comply with GDPR regulations. This may be an audit test under Governance Assertion 10 next year.

CONCLUSION

I am satisfied this control objective has been met.

P. TRUSTEESHIP

Internal audit requirement

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

CONCLUSION

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

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, 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	Cash payments were properly supported by receipts, all cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with the 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), 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.			✓
L	The authority publishes information on a free to access 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.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	The authority has complied with laws, regulations and proper practices relating to digital and data compliance	✓		
P	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely

Andy Beams
Director, Mulberry Local Authority Services Ltd

Internal Audit – Summary of recommendations

Audit Point	Internal Audit Findings	Council comments
O. DIGITAL AND DATA COMPLIANCE	The Website Accessibility Statement references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to refer to the current WCAG 2.2 AA standard. It was noted the council has a generic email address on a domain owned by the council and has established common email addresses for all councillors. I remind the council of the importance of this because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers. I recommend the council ensures that a data audit is completed during 2026/27 to comply with GDPR regulations. This may be an audit test under Governance Assertion 10 next year.	

Item 11.3

Annual Governance and Accountability Return 2025/26 Form 3

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

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2026
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2025/26

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

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

Publication Requirements

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

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

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

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at **31 March 2026** been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2025/26

MEOPHAM PARISH COUNCIL

www.meopham-pc.gov.uk

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

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✔		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✔		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✔		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✔		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✔		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✔ NO CASH
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✔		
H. Asset and investments registers were complete and accurate and properly maintained.	✔		
I. Periodic bank account reconciliations were properly carried out during the year.	✔		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✔		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✔
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✔		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✔		
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	✔		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✔		

	Yes	No	Not applicable
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✔

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 16/09/2025 27/04/2026

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

Signature of person who carried out the internal audit: Abeams

Date: 27/04/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

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 2026, that:

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

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

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Item 11.4

Section 2 – Accounting Statements 2025/26 for

MEOPHAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures **must** agree to underlying financial records.*
1. Balances brought forward	137,840	204,921	*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	196,147	231,570	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	13,283	20,217	*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	63,918	56,815	*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	78,431	163,336	*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	204,921	236,557	*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	204,921	236,557	*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	483,033	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	
11 Do the figures in the accounting statements above exclude any trust transactions?	✔		*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date 27 04 2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Assertion 1
Attachment 1.1

2 April 2026 (2025-2026)

Meopham Parish Council

Prepared by: ______________________________ Date: ____________

Name and Role (Clerk/RFO etc)

Approved by: ______________________________ Date: ____________

Name and Role (RFO/Chair of Finance etc)

	Bank Reconciliation at 31/03/2026			
	Cash in Hand 01/04/2025			204,921.06
	ADD Receipts 01/04/2025 - 31/03/2026			251,786.58
				456,707.64
	SUBTRACT Payments 01/04/2025 - 31/03/2026			220,150.97
A	**Cash in Hand 31/03/2026** (per Cash Book)			**236,556.67**
	Cash in hand per Bank Statements			
	Petty Cash	28/02/2026	0.00	
	HAMPSHIRE TRUST	31/01/2026	30,000.00	
	REDWOOD BANK	28/02/2026	108,783.59	
	CAMBRIDGE BUILDING SOCIETY	28/02/2026	96,063.25	
	Unity Multipay Card	28/02/2026	0.00	
	Unity Trust Bank	28/02/2026	1,709.83	
	Lloyds Bank	28/02/2026	0.00	
				236,556.67
	Less unpresented payments			6.00
				236,550.67
	Plus unpresented receipts			6.00
B	**Adjusted Bank Balance**			**236,556.67**
	A = B Checks out OK			

Created by Scribe

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	31/03/2025 £	31/03/2026 £	Variance £	Variance %	Explanation Required?	Notes
1	Balances brought fwd	137840.50	204921.06				BALANCE B/F AGREES
2	Annual precept	196146.87	231570.00	35423.13	18%	Yes	Council Projects Increase £27850 Council Services Increase £10945 Council Administration Decrease £3372
3	Total other receipts	13283.26	20216.58	6933.32	52%	Yes	Bank Interest Increased £4420 Utility Refunds Increase in Wayleaves
4	Staff Costs	63918.05	56815.31	-7102.74	11%	No	
5	Loan interest/capital repayments	0.00	0.00	0.00	0%	No	
6	Total other payments	78431.52	163335.66	84904.14	108%	Yes	Payment of Litigation £30130 Elections £15179 Increase in Professional Services - Planning Proposals £ £4105 Increase in Professional Memberships £2302 Increase in Training £1085 Increase in Photocopier Contract £2038 Increase in IT £2838 Increase Pitfield Toilets - Reopening £24597 New Website Project £1404 Arboricultural Survey £1350
7	Balances carried forward	204921.06	236556.67	31635.61	15%	Yes	Underspend Council Projects £23751 Underspend Council Services £4174
8	Total Cash and Short Term Investments	204921.06	236556.67	31635.61	15%	Yes	Underspend Council Projects £23751 Underspend Council Services £4174
9	Total Fixed Assets and Long Term Investments	483033.00	483033.00	0.00	0%	No	
10	Total Borrowings	0.00	0.00	0.00	0%	No	

Meopham Parish Council

ANNUAL RETURN - Section 2 : Statement of Accounts

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

Box No.	Description	31/03/2025 £	31/03/2026 £	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)