# 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 a meeting of the **Full Council** of **Meopham Parish Council** on **Tuesday 17th December 2024** at **7:00pm** to be held at **Harvel Village Hall, Harvel, DA13 0DS.** Papers have been circulated for items marked with (*)

Yours faithfully

*Lisa Winter*

**Lisa Winter**
**Clerk and Responsible Financial Officer**
**Date of Issue:** Tuesday 10th December 2024

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## AGENDA

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

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

3. **Minutes of Previous Meeting:** To approve the minutes of the meeting held on 17.11.24. *This item is to confirm the accuracy of the minutes and not to raise matters arising* (*)

4. **Public Session & External Reports**
   - **4.1 Public Session**
   - **4.2 Borough Councillors and County Councillor**
   - **4.3 Police and Community Warden**

5. **Council Services – Pitfield Green Toilets:** To receive a report from the Surveyor and agree the future of the public toilet block *(to follow)*

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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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6. **Personnel Committee:**

   6.1 To receive the report and documents submitted to the Personnel Committee
   6.2 To receive the draft minutes of the Personnel Committee meeting held on 10.12.24
   6.3 To agree the settlement figure, with the maximum figure being inclusive of costs, as recommended by the Personnel Committee
   6.4 To implement the recommendations at 7.2 of the report and at P.C.9 of the minutes

7. **Employment Tribunal:** To agree the budget figure

**End of Closed Session**

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8. **Personnel Committee – Terms of Reference:** To agree the terms of reference (*)

9. **Personnel Committee – Membership:** To elect members as per the agreed terms of reference

10. **Planning:** To review the arrangements in place which were agreed for a period of 3 months, to allow for the reduction in available Officer resource. If members wish to continue to run it as a Working Group, new terms of reference will need to be agreed at the next Full Council meeting

11. **Planning - Membership:** To elect members to Planning for the interim period

12. **Parish Council Representatives on External Bodies:** To note the representatives for the remainder of the 2024/25 municipal year (*)

13. **Liaison Councillors:** To note the councillors for the remainder of the 2024/25 municipal year (*)

14. **Council administration – Employee Assistance Programme:** To consider the quotes received for providing an EAP for both staff and councillors, to be funded from general reserves for the remainder of this financial year and a budget line has been added for 2025/26 *(to follow)*

15. **Financial Matters**
   15.1 **Approval of Payments:** To approve the payments made since the last meeting up to 10 December 2024 (*)
   15.2 **Receipts & Payments Report:** To note the receipts and payments report up to 10 December 2024 (*)
   15.3 **Bank Statements:** To note the Unity bank statement and the supporting Bank Reconciliation as of 30 November 2024 (*)
   15.4 **Expenses Claim Forms:** To consider authorising the expenses claimed by the Clerk
   15.5 **Financial Risk Assessment:** To review and approve the Financial Risk Assessment (*)
   15.6 **External Audit:** To note the External Auditors report and Certificate for the year ended 2023-2024, Section 3 of the Annual Governance &

Accountability Return for the Parish Council has been received. The notice of conclusion of audit will remain on display for 14 days in compliance with the Accounts and Audit Regulations 2015 (*)

15.7 **Interim Audit Report for 2024-2025:** To receive the Interim Audit report from Mulberry and Co and consider its recommendations (*)

16. **Budget Monitoring for 2024-2025:** To receive a budget monitoring report from the Responsible Financial Officer for the 2024-2025 financial year (*to follow*)

17. **Council Budget for 2025-2026**

17.1 **Budget for 2025-2026:** To approve a budget for the 2025-2026 financial year (*)

17.2 **Precept for 2025-2026:** To set the precept for the 2025-2026 financial year

18. **Liaison Councillor Reports:** To receive liaison councillor reports for information only

Item 3

# Meopham Parish Council

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## Minutes of the Parish Council Meeting held on Tuesday 19th November 2024 at 7:30pm at Harvel Village Hall, Harvel, DA13 0DS

**Members Present:**

Cllr M Adam
Cllr D Bramer
Cllr S Buchanan
Cllr P Crow - Vice-Chairman (arrived at 7.32pm)
Cllr A Evans
Cllr D Fisher
Cllr P Haslam
Cllr C Price - Chairman
Cllr D Sims (arrived at 7.33pm)
Cllr G Smith
Cllr B Wade
Cllr P Watson

**In Attendance:**

L Winter – Clerk
Councillor J Meade – County Councillor, KCC
Councillor S Fishenden – Parish Chair, Ash-Cum-Ridley
7 members of the public

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

**F.C. 122** There were no apologies for absence.

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

**F.C. 123** There were no declarations of interest received. However, a number should have been, and this was noted.

*Cllr P Crow arrived at 7.32pm*

**Item 3: Minutes of Previous Meetings: To approve the minutes of the meetings held on 17.09.24**

**F.C. 124** The minutes of the meeting held on 15.10.2024 were approved subject to a typographical amendment to remove the words 'wreck at' in F.C. 121.

PROPOSED: Cllr Haslam. SECONDED: Cllr Adam. All in favour.

*Cllr D Sims arrived at 7.33pm*

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

**4.1 Public Session**

**F.C. 125** Duncan Holland asked for an update on the toilets at Pitfield Green and was advised that this was covered in the Officers Report.

He then reported that the bus services in Meopham, particularly the Red Route services were unreliable. There was a lack of a current timetable outside of No.4 Oddfellows. He appreciates that this is a KCC matter and would escalate this issue to KCC and the Red Route Company. Mr Holland was asked to keep the Parish Council up to date on this matter.

Ian Cleary stated that the parking at Camer Parade was now much safer and wished to thank the Parish Council for their involvement to achieve this. However, he did feel that the lighting was not adequate in the area. Councillor Price advised that this was something that had been flagged with KCC along with a number of other things which she would address in her report later in the meeting.

He then asked why was Harvel Village Hall the venue for Full Council Meetings and added that the schedule of dates on the noticeboards states TBC for the venues. The Clerk advised that there were currently issues around booking Judsons Pavilion and the lack of suitable venues that can accommodate the meetings, meant we were using Harvel Village Hall, which is still Meopham. The Clerk appreciates that the schedule of meetings says TBC and this needs updating, however, when the agenda is posted to the website and the noticeboards this contains the place of the meeting.

Ian went on to mention the noticeboards and the high cost of repairs quoted to the Council. He noted that a couple just required new thumb turns and another a little refurbishment. Councillor Price advised that the issue was down to insurance and public liability, but asked Ian to liaise with the Clerk to see if it was possible.

Ian asked about Mandy the Community Warden and Councillor Price stated that this was covered in her report.

Lastly, Ian asked if the flagpole was owned by Meopham Parish Council and stated that there was a cherry-picker currently on the Windmill site and whether this could be used to fix the flagpole and reduce the repair costs. Councillor Price stated that the flagpole was owned by the Parish Council, but the cherry-picker was a contractors through KCC and again this would have insurance and public liability implications, but we could ask the question.

Ben Ryder from Swale Leisure was in attendance to give Councillors an update on the Family Fun Days which had been funded by Meopham Parish Council. Five had been hosted so far with 350 attendees from the Parish. These were tracked through the system to establish that they were from the Parish when they checked in. The sessions were mainly 4-11 year olds, but they were also offering structured sessions for 12-16 year olds in the gym. They received an induction and then a routine to follow and with this they then got 7 days access to the gym.

Michael Bennoson was in attendance to ask for volunteers for the Community Speedwatch Scheme which had been reactivated in September 2024. He advised that there were 14 locations, 10 of which were on the Wrotham Road. More volunteers were needed as they could only do 1, sometimes 2 sessions per week at present with the number of volunteers they currently have. Full training would be given and Councillor Watson was already a volunteer having been trained early this year. Councillor Price and Councillor Smith volunteered along with the Clerk, Lisa Winter.

Mr Fishenden, Chairman of Ash-Cum-Ridley Parish Council was in attendance to thank Meopham Parish Council for his invitation to the Act of Remembrance and reception afterwards.

He also wished to touch on the question of KCC Community Wardens and the discussions that were ongoing with KALC and numerous parishes to see if it was possible to fund a community warden. He advised that there were issues with the data being used which Sevenoaks District Council were challenging. It had also been confirmed that there was no reason why neighbouring parishes in differing districts cannot pool together to fund resource and his Parish Council were happy to join forces.

**4.2 Borough Councillors and County Councillor**

**F.C. 126** Councillor Jordan Meade spoke at length about the KCC initiative with homes for displaced Ukrainians, which was around 4000 in Kent.

Councillor Meade was thanked for his very thought provoking and at times harrowing account of his work with Ukraine and the various regions he had so far visited. He spoke at length of the reciprocal benefits and opportunities that a collaboration between Meopham Parish Council and a district in Chernihiv would offer.

**4.3 Police and Community Warden**

**F.C. 127** There were no Police and Community Warden present.

**Item 5: Memorandum of Understanding with Chernihiv Region, Ukraine**

**F.C. 128** Councillors agreed to formalize the collaboration between Meopham Parish and Chernihiv.

Councillors added a vote of thanks to Tom and Iris Smith who were in attendance, for everything that they were doing to support the efforts being made in Gravesham to aid Ukraine.

PROPOSED: Cllr Price. SECONDED: Cllr Watson. All in favour.

**Item 6: Officer's Report: To receive a report of items for information from the Clerk and RFO**

**F.C. 129** The officer's report was noted. A copy will be attached as an appendix to the minutes.

**Item 7 Community Events:**

**7.1 Village Fete:** Minute reference F.C.327 confirming £1500 event budget
**7.3 Act of Remembrance:** Additional event expenditure incurred under delegated authority for the safe delivery of the event

**F.C. 130** Councillors agreed to transfer 50% of the Community Engagement budget (£4750) to the Community Events budget to cover the agreed £1500 for the Village Fete and the additional event expenditure incurred under delegated authority for the safe delivery of the Act of Remembrance event totalling £759.03. £2375 would be transferred.

PROPOSED: Cllr Price. SECONDED: Cllr Haslam. All in favour.

**7.2: Act of Remembrance:** Vote of thanks to the Proprietor of Minel in hosting the Civic Reception following the service with no charge to the Parish Council.

**F.C. 131** All Councillors agreed to send a vote of thanks.

**7.4 Carols on the Green:** To confirm the date and arrangements for the event.

**F.C. 132** Councillors were advised that the event was on Wednesday 18th December 2024 at 4.30pm.

Cllr Evans gave an update on the arrangements so far. The schools have been asked to meet at the Secondary School car park for 4pm, for a torchlight procession up to the green. The tree will be positioned outside Minel Restaurant, who are sponsoring the tree. The schools are making the decorations for the tree and food donations were being collected for the foodbank. In addition to the tree being lit by solar lights, the Windmill would be lit. This was being organised by the Windmill Trustees, who were keen to collaborate with the Parish Council.

Cllr Wade queried the health and safety aspect of keeping the tree upright and that permission to dig the hole was needed from the leaseholders of the green. In response, Cllr Evans confirmed that arrangements were in hand.

Cllr Adam suggested that we could link this event with the community engagement and support for Ukraine

**Item 8:** **Community Grants:** To consider a late application received for the Community Grant Scheme for the 2024-2025 financial year. The Clerk recommends, if Councillors are mindful to grant this application, a transfer from the Community Engagement budget to the Community Grants budget.

**F.C. 133** It was agreed to make the community grant of £500 to Meopham Marquetry with the provision that they promote themselves to the community and the local schools. The Parish would also encourage them to join our list of community organisations in Meopham that were interested in creating new opportunities for mutual learning, support and growth with the Chernihiv Region, Ukraine.It was also requested that the Marquetry Group be asked to provide a piece of work that could be given to our partners in Chernihiv as a mark of friendship.

Councillors agreed to transfer £500 from the Community Engagement budget to the Community Grants budget.

PROPOSED: Cllr Haslam. SECONDED: Cllr Adam. All in favour.

**Item 9:** **Financial Matters**

**9.1 Approval of Payments: To approve the payments made since the last meeting up to 14.11.24**

**F.C. 134** Councillors approved the payments up to 14.11.24 as per the report.

PROPOSED: Cllr Smith. SECONDED: Cllr Evans. All in favour.

**9.2 Receipts & Payments Report: To note the receipts and payments report up to 14.11.24**

**F.C. 135** The receipts and payments report up 14.11.24 was noted.

**9.3 Bank Statements: To note the bank statement for Unity**

**F.C. 136** The bank statement from Unity for 30.09.24 up to 31.10.24 was noted.

**9.4 Statement of Internal Control:** Councillors are asked to consider the attached Statement of Internal Control in support of the Annual Governance Statement.

**F.C. 137** Councillors agreed the Statement of Internal Control and approved the Chairman and RFO to sign the document.

**9.5 Expenses Claim Form:** To authorise the expenses claimed by Cllr Evans.

**F.C. 138** Councillors were advised that the expense claim form was for expenses incurred for the Act of Remembrance and due to officers not having a multi-pay card. Councillors approved the payment of £475.87 to Cllr Evans.

PROPOSED: Cllr Smith. SECONDED: Cllr Price. All in favour.

**Item 10:** **Youth and Community: Family Fun Days:** Retrospective agreement for the August and October/November 2024 family fun days run by Swale Leisure and confirmation of funding for future dates confirmed with the Clerk within the budget.

**F.C. 139** Councillors agreed retrospective approval of £2142.87 for the August and £1428.58 for the October/November family fun days and agreed for a further 2 days up to a final total of £5000 in line with the agreed budget for 2023/2024, delivering 7 sessions in total.

PROPOSED: Cllr Haslam. SECONDED: Cllr Adam. All in favour.

**Item 11:** **Solar Farm:** To consider the request received from the Parish Clerk of Ash-Cum-Ridley

**F.C. 140** Councillors agreed:

That any correspondence Meopham Parish Council has relating to New Ash Green Solar Farm, is copied to Ash-cum-Ridley Parish Council; and

That Meopham Parish Council (as a corporate body) will refrain from involvement in the New Ash Green Solar Farm planning application that does not sit within Meopham Parish and that has no impact on Meopham.

PROPOSED: Cllr Price. SECONDED: Cllr Smith. All in favour.

**Item 12:** **Government Consultation – Remote Attendance at Local Authority Meetings:** To agree a corporate response

**F.C. 141** Councillor Bramer asked all Councillors to express their view as to whether they wanted a corporate response to the two specific questions – the proposal for remote attendance and proxy voting. Councillors agreed to vote.

Remote Meetings vote:
6 For and 6 Against. Chair used casting vote Against: 6 For and 7 Against.

Proxy Voting vote:
7 For, 4 Against and 1 Abstention.

The Clerk to submit a corporate response for proxy voting.

**Item 13:** **Liaison Councillor Reports:** To receive liaison councillor reports for information only

**F.C. 142** The following liaison councillor reports were noted:

Councillor Adam advised that she had successfully got a place on the health and well-being forum at the Meopham Medical Centre and would be representing Meopham Parish Council as well as a being a patient participant.

Councillor Wade advised that quad bikes and motorbikes had been on Meopham Green. She had informed PC Hammond. She asked if a boulder could be moved and for costings to be sort for boulders to be put between each post particularly the area outside the Kings Arms (Minel). Councillor Watson added that anti-social behaviour was more prevalent when the schools were out.

Councillor Wade also reported that Mandy, the Community Warden had served Meopham with 20 years of service and it was agreed that the Chairmans Allowance be used to buy a card and flowers. The card to be circulated. All in agreement.

Councillor Haslam reported the response from BT following his contact for cleaning and varying degrees of repairs for the following phone boxes:

- Harvel Village Hall DA13 0DS - on next year's removal programme.
- Wrotham Road/Huntingfield Road DA13 0EY - this one is to remain.
- Wrotham Road/Cheyne Walk DA13 0JW - removed 08/01/24.
- Wrotham Road/Steels Lane DA13 0QA - on next year's removal programme.
- Wrotham Road/Whitepost Lane DA13 0TN - on next year's removal programme.

BT stated "We will be looking to remove the kiosk and working mechanism all together, for now I have raised cleaning jobs for the four that currently remain. Cleaning happens on a reactive basis, so if you need any of them re done then please drop us an ask and we can again rearrange if need be. Please allow up to 5 working days for the cleans to take place".

Councillor Haslam also advised that he had approached four companies for quotes for the new website.

Councillor Sims gave an update on the windmill following a meeting with the Trustees of the Windmill Trust. The Trustees have sought preplanning advice from GBC, but were still awaiting the report. They are keen to work closely with MPC to ensure the future of the windmill, and they believed they had sufficient funds currently to get through the next fiscal year. The condition of the Mill gardens was raised with the Trustees, in particular the siting of the portaloo and the overgrown hedge encroaching the footpath. The Trustees acknowledged the issues raised. Councillors added that they would like the 'Chairmans Board' in the windmill to be updated.

Councillor Price reported on the following:

Libraries – whilst no decision has been made by KCC about cuts to services, it is likely that some divesting of the library portfolio will take place at some stage and she and The Clerk had attended a with KCC which has opened the dialogue in ensuring that Meopham has the option to retaining its library whatever happens.

Meopham Community Academy – at a meeting with the new headteacher and a representative from the PTA predominantly regarding the parking issues (and safety) on Longfield Road it was agreed that the School Close car park was not fit for purpose. It was explained that MPC had discussed the ownership of this site with GBC previously but that the offer of a peppercorn lease had been withdrawn. The situation at the moment is that 2 abandoned vehicles cannot be removed as the height restriction bar is welded on and a tow truck cannot access the site. The issue has been raised with GBC and a meeting requested with the deputy CEO GBC to see whether the School Close car park can be brought back into play.

Meopham Secondary School – at a meeting with the new headteacher it was confirmed that he wishes to strengthen the links between the school and the wider community. The publication of a newsletter, mentioned last month by Councillor Evans, is something that we hope to work together to achieve.

Helen Allison School – following a meeting with the headteacher they are keen to improve relationships within the community following on the school's attendance at the Summer Fete and are keen to be involved with Carols on the Green. The headteacher was keen to open up the school to training for staff from other schools within the parish to help support SEN provision and Councillor Price has agreed to facilitate a meeting between the three Meopham head teachers.

As a follow on to this, the head teacher at Meopham Community Academy wants assistance with arranging a strategy meeting about Martyn's Law. The provisional dates are 22nd or 23rd January 2025. There is no cost or officer resource implication for this as the meeting will be held at the school and Councillor Price has agreed to use her contacts with GBC and KCC to facilitate this event.

Community Wardens – as councillors will have seen from Councillor Bramer's notes following the KALC meeting, the question of parishes funding the community warden service has now been moved forward. This initiative actually stemmed from a meeting that Shaun Fishenden and Cllr Price had with KCC in April to scope out whether this would actually be possible. At that meeting it was agreed that consideration would be given and a response would be provided after discussion with KALC, as roll out at a county level would be preferable.

As the Chairman of Ash-cum-Ridley Parish Council has confirmed, there are issues with the data being used which Sevenoaks DC are challenging. It has also been confirmed that there is no reason why neighbouring parishes in differing districts cannot pool together to fund resource. When Cllr Price and the ex-Clerk met with KCC it was agreed that the fairest way of allocating cost and resource was on a per capita basis. There will also be a budgetary impact on officer resource to oversee any contract and an issue of service resilience to be overcome.

The matter is to be discussed at a special KALC meeting on the 26th November. In the meantime Cllr Price has requested the service utilisation data for the parish from KCC.

The internal audit is taking place next week.

Camer Parade – The office has had a number of visits from parishioners giving positive feedback on the works that have taken place. We have had one request for the extension of the double yellow lines from the end of the parade to opposite the junction with Green Lane. The resident has now written in formally and the matter will be added to the HIP. The cost however was excessive and we have pushed back on this to KCC to challenge as the problem is a direct result of the engineered solution.

The new signage has gone in and the bollards will be painted green to match the existing street furniture. We have also raised the issue of the lighting around the new island, as it does not seem very visible especially at night.

Act of Remembrance – We have received positive feedback from a number of attendees at the Civic Reception held after the service. From this Cllr Price has been invited to attend meetings of the brownies, guides, scouts and air cadets to see the work that these organisations do. The Rotary Club are engaging in conversations with the scouts about forthcoming events to celebrate their 75th anniversary and the DL was very impressed at the turn out for the service and the links that are being built by the Parish Council with youth groups within the community. There was also a suggestion that Parish Councillors might like to go along for some team building events at Hope Hill which could include paddle boarding and axe throwing.

The Clerk will be initiating the process to recruit staff for the office.

**F.C. 143** Suspension of Standing Order 3(x) – a meeting shall not exceed a period of two hours

PROPOSED: Cllr Price. SECONDED: Cllr Adam. All in favour.

**F.C. 144** Closed Session – all public, press and parish councillors with an interest in item 14 were asked to leave the meeting.

PROPOSED: Cllr Price. SECONDED: Cllr Evans. All in favour.

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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 were asked to leave the meeting**

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**Item 14:** **Subject Access Request (SAR):** Due to the legal requirement to comply with a SAR request within set timescales, Councillors are asked for retrospective agreement to instruct a solicitor and to agree the costs for their involvement.

**F.C. 145** PROPOSED: Cllr Price. SECONDED: Cllr Haslam. All in favour.

***The meeting closed at 10:02pm***

Item 8

# Meopham Parish Council

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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 ~~Vice 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~~Vice-Chairman~~ of the Personnel Committee~~Council~~ 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 ~~the Vice-Chairman of Council~~

**2.4** The Quorum for a meeting will be ~~a minimum of 4~~ 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 |
|---|---|---|
| ~~ACM – 21.05~~17.12.24 | Annual | ACM – 06.05.25 |

Agenda Item: **12**

Title: **Representation for the remainder of 2024-2025**

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Appointments are:

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

Item 13

# Meopham Parish Council

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## Liaison Councillors

| Liaison Councillor | Councillors | Areas of Interest |
|---|---|---|
| Finance & Governance<br>(x 2 Cllrs) | Cllr M Adam<br>Cllr P Haslam | • Council Policies and Strategies<br>• Standing Orders/Financial Regulations<br>• Budget Monitoring<br>• Internal/External Audit<br>• Risk Management<br>• Contracts *(excluding Employment)* |
| Environment & Amenities<br>(x 2 Cllrs) | Cllr C Price | • Village Greens and Judsons Recreation Ground<br>• Harvel Pond<br>• Streetlights<br>• Trees<br>• Service Contract/Litter Collection<br>• Rights-of-way<br>• Boundary Markers<br>• Climate Change |
| Youth & Community<br>(x 2 Cllrs) | Cllr A Evans<br>Cllr D Fisher | • Council publications inc. Meopham Mercury<br>• Social Media and Website<br>• Community Engagement Strategy<br>• Provision for Families and Young People<br>• Community Grants Scheme<br>• Council Events<br>• Partnership Working |

| | | |
|---|---|---|
| Highways & Heritage<br>(x 2 Cllrs) | Cllr D Sims<br>Cllr G Smith | • Highways Improvement Plan<br>• Bus Shelters<br>• Public/community transport<br>• Road safety initiatives<br>• Parking issues<br>• Liaison with Heritage assets e.g. Meopham Windmill |
| Community Safety &<br>Rural Environment<br>(x 2 Cllrs) | Cllr P Watson | • Crime Prevention<br>• Tackling anti-social behaviour<br>• Speeding/road safety<br>• Neighbourhood Watch<br>• Rural and agricultural affairs<br>• Neighbourhood planning/local plan |

Item 15.1

# Meopham Parish Council

## PAYMENTS LIST

10 December 2024 (2024-2025)

| Vouche | Code | Date | Minute | Bank | Cheque No | Description | Supplier | VAT Type | Net | VAT | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 150 | Staff Salaries Tax & NIC | 18/11/2024 | | Unity Trust Bank | | Salary | L Winter | X | 686.50 | | 686.50 |
| 151 | Staff Salaries Tax & NIC | 18/11/2024 | | Unity Trust Bank | | Salary | T Hanlon | X | 605.37 | | 605.37 |
| 152 | Professional Services | 19/11/2024 | | Unity Trust Bank | | SCRIBE - PROFESSIONAL ASSI | Starboard Systems | S | 200.00 | 40.00 | 240.00 |
| 153 | Multipay Card Payment | 19/11/2024 | | Unity Trust Bank | | Multipay Card Payment | Unity Bank | X | 6.00 | | 6.00 |
| 154 | Service Contract & Litter Collec | 25/11/2024 | | Unity Trust Bank | CONTRACT | Service Contract | Highview Tree Services | X | 475.00 | | 475.00 |
| 155 | Staff Pensions | 25/11/2024 | | Unity Trust Bank | PENSION CONTRI( | Pension Contributions | KCC | Z | 192.52 | | 192.52 |
| 157 | Community Events | 26/11/2024 | | Unity Trust Bank | REIMBURSED TO ( | MPC - EXPENSES | ANNA EVANS | X | 475.87 | | 475.87 |
| 156 | Families and Young People | 26/11/2024 | | Unity Trust Bank | | FAMILY FUN DAY | Swale Community Leisure | X | 1,428.58 | | 1,428.58 |
| 159 | Community Events | 02/12/2024 | FC130 | Unity Trust Bank | | REMEMBRANCE DAY | HGS LANDSCAPING AND B | X | 200.00 | | 200.00 |
| 160 | Village Sign & Flagpole | 02/12/2024 | FC115 | Unity Trust Bank | | FLAGPOLE SERVICE | FLAGPOLE SERVICES | S | 950.00 | 190.00 | 1,140.00 |
| 158 | Bank Charges | 02/12/2024 | | Unity Trust Bank | | Service Charge | Unity Bank | X | 9.90 | | 9.90 |
| 161 | Former Toilet Block | 02/12/2024 | CONTRACT | Unity Trust Bank | | Electricity Supply | Octopus Energy | X | 19.36 | | 19.36 |
| 162 | Communications & IT | 09/12/2024 | CONTRACT | Unity Trust Bank | HELIOCENTRIX | Phone System | Microsoft | S | 184.32 | 36.86 | 221.18 |
| 163 | Office Rent | 09/12/2024 | CONTRACT | Unity Trust Bank | RENT | Office Rent | St Johns Centre | X | 435.00 | | 435.00 |
| 164 | Office Rent | 09/12/2024 | CONTRACT | Unity Trust Bank | RENT | Office Rent | St Johns Centre | X | 217.50 | | 217.50 |
| 167 | Community Events | 10/12/2024 | | Unity Multipay Card | | VILLAGE EVENT - COTG | EBAY | S | 13.32 | 2.67 | 15.99 |
| 168 | Community Events | 10/12/2024 | | Unity Multipay Card | | VILLAGE EVENT - COTG | EBAY | S | 14.82 | 2.96 | 17.78 |
| 169 | Community Events | 10/12/2024 | | Unity Multipay Card | | VILLAGE EVENT - COTG | EBAY | S | 111.64 | 22.33 | 133.97 |
| 170 | Community Events | 10/12/2024 | | Unity Multipay Card | | VILLAGE EVENT - COTG | Amazon | S | 17.14 | 3.43 | 20.57 |
| 171 | Community Events | 10/12/2024 | | Unity Multipay Card | | VILLAGE EVENT - COTG | EBAY | S | 7.03 | 1.41 | 8.44 |
| 165 | Payroll Services | 10/12/2024 | CONTRACT | Unity Trust Bank | OCT - DEC 24 | PAYROLL SERVICES | DM Payroll Services | X | 84.00 | | 84.00 |
| 166 | Office Supplies | 10/12/2024 | | Unity Multipay Card | | OFFICE SUPPLIES | VIKING OFFICE UK LIMITE | S | 49.31 | 9.86 | 59.17 |
| 172 | Bank Charges | 10/12/2024 | | Unity Multipay Card | C/C X 2 MONTHLY | Multi Pay Card Charges | Lloyds Bank | X | 6.00 | | 6.00 |
| | | | | | | | Total | | **6,389.18** | **309.52** | **6,698.70** |

Item 15.2

# Meopham Parish Council

10 December 2024 (2024-2025)

## Summary of Receipts and Payments

All Cost Centres and Codes

### Council Administration

| Code | Title | Receipts Budgeted | Receipts Actual | Receipts Variance | Payments Budgeted | Payments Actual | Payments Variance | Net Position +/- Under/over spend |
|---|---|---|---|---|---|---|---|---|
| 24 | Staff Salaries Tax & NIC | | 74.40 | 74.40 | 85,000.00 | 33,811.86 | 51,188.14 | 51,262.54 (60%) |
| 25 | Staff Pensions | | | | 16,000.00 | 4,769.19 | 11,230.81 | 11,230.81 (70%) |
| 26 | Cllr & Staff Expenses | | | | 400.00 | | 400.00 | 400.00 (100%) |
| 28 | Professional Memberships | | | | 4,850.00 | 1,354.00 | 3,496.00 | 3,496.00 (72%) |
| 29 | Chairman's Allowance | | | | 100.00 | | 100.00 | 100.00 (100%) |
| 30 | Training | | | | 7,000.00 | 229.00 | 6,771.00 | 6,771.00 (96%) |
| 33 | Photocopier Contract | | | | 700.00 | 534.44 | 165.56 | 165.56 (23%) |
| 34 | Communications & IT | | | | 1,800.00 | 1,163.15 | 636.85 | 636.85 (35%) |
| 87 | Insurance | | | | 2,750.00 | 2,676.50 | 73.50 | 73.50 (2%) |
| 88 | Office Rent | | | | 10,220.00 | 5,224.00 | 4,996.00 | 4,996.00 (48%) |
| 89 | Venue Hire for Meetings | | | | 480.00 | 150.00 | 330.00 | 330.00 (68%) |
| 90 | Office Supplies | | | | 1,200.00 | 288.88 | 911.12 | 911.12 (75%) |
| 91 | Software Licences | | | | 1,030.00 | 1,221.94 | -191.94 | -191.94 (-18%) |
| 92 | Internal & External Audit Fees | | | | 1,200.00 | | 1,200.00 | 1,200.00 (100%) |
| 93 | Payroll Services | | | | 360.00 | 252.00 | 108.00 | 108.00 (30%) |
| 104 | Bank Charges | | | | 336.00 | 77.70 | 258.30 | 258.30 (76%) |
| 105 | Professional Services | | 97.85 | 97.85 | | 2,249.00 | -2,249.00 | -2,151.15 (N/A) |
| 110 | Water Supply | | 842.63 | 842.63 | | 22.71 | -22.71 | 819.92 (N/A) |
| 111 | Reserve Transfer 24 | | | | | | | (N/A) |
| 112 | Other Office expenses: 90 | | | | | 1,599.76 | -1,599.76 | -1,599.76 (N/A) |
| 113 | Multipay Card Payment | | 16.00 | 16.00 | | 6.00 | -6.00 | 10.00 (N/A) |
| 114 | ANNUAL SUBSCRIPTION | | | | | 1,935.00 | -1,935.00 | -1,935.00 (N/A) |
| 116 | SURVEYS AND REPORTS | | | | | | | (N/A) |
| 117 | VILLAGE POLL | | | | | 3,367.28 | -3,367.28 | -3,367.28 (N/A) |
| 118 | Village Poll 117 | | | | | | | (N/A) |
| | **SUB TOTAL** | | **1,030.88** | **1,030.88** | **133,426.00** | **60,932.41** | **72,493.59** | **73,524.47 (55%)** |

### Council Projects & Events

| Code | Title | Receipts Budgeted | Receipts Actual | Receipts Variance | Payments Budgeted | Payments Actual | Payments Variance | Net Position +/- Under/over spend |
|---|---|---|---|---|---|---|---|---|
| 2 | Community Events | | 700.00 | 700.00 | 650.00 | 2,837.69 | -2,187.69 | -1,487.69 (-228%) |
| 82 | Health & Wellbeing | | | | 1,000.00 | | 1,000.00 | 1,000.00 (100%) |
| 100 | Village Greens - Post Replacem | | | | 8,000.00 | 2,751.00 | 5,249.00 | 5,249.00 (65%) |
| 102 | New Website Project | | | | 6,000.00 | | 6,000.00 | 6,000.00 (100%) |
| 103 | Camer Parade - Highways Sche | | | | 7,000.00 | | 7,000.00 | 7,000.00 (100%) |
| 109 | Harvel Bench | | | | | 721.97 | -721.97 | -721.97 (N/A) |
| | **SUB TOTAL** | | **700.00** | **700.00** | **22,650.00** | **6,310.66** | **16,339.34** | **17,039.34 (75%)** |

### Council Services

| Code | Title | Receipts Budgeted | Receipts Actual | Receipts Variance | Payments Budgeted | Payments Actual | Payments Variance | Net Position +/- Under/over spend |
|---|---|---|---|---|---|---|---|---|
| 4 | Defibrillator Maintenance | | | | 145.00 | | 145.00 | 145.00 (100%) |
| 8 | Service Contract & Litter Collecti | | | | 10,000.00 | 3,800.00 | 6,200.00 | 6,200.00 (62%) |
| 13 | Trees | | | | 3,000.00 | | 3,000.00 | 3,000.00 (100%) |
| 16 | Community Grants Scheme | | | | 3,000.00 | 3,000.00 | | (0%) |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 17 | Families and Young People | | | | 5,000.00 | 3,571.45 | 1,428.55 | 1,428.55 (28%) |
| 19 | Community Toilet Scheme | | | | 3,000.00 | | 3,000.00 | 3,000.00 (100%) |
| 22 | Bus Shelter Cleaning | | | | 1,000.00 | 836.00 | 164.00 | 164.00 (16%) |
| 68 | Streetlights | | | | 7,500.00 | 1,953.00 | 5,547.00 | 5,547.00 (73%) |
| 83 | Community Engagement | | | | 4,750.00 | | 4,750.00 | 4,750.00 (100%) |
| 85 | Village Sign & Flagpole | | | | 2,000.00 | 950.00 | 1,050.00 | 1,050.00 (52%) |
| 106 | Harvel Pond | | | | | 38.12 | -38.12 | -38.12 (N/A) |
| 107 | Former Toilet Block | | | | | 2,585.67 | -2,585.67 | -2,585.67 (N/A) |
| 108 | Drinking Fountain | | | | | 40.42 | -40.42 | -40.42 (N/A) |
| 115 | YOUTH PROVISION.17 | | | | | | | (N/A) |
| | **SUB TOTAL** | | | | **39,395.00** | **16,774.66** | **22,620.34** | **22,620.34 (57%)** |

## Income

| | | Receipts | | | Payments | | | Net Position |
|---|---|---|---|---|---|---|---|---|
| **Code** | **Title** | **Budgeted** | **Actual** | **Variance** | **Budgeted** | **Actual** | **Variance** | +/- Under/over spend |
| 45 | Bank Interest Received | 20.00 | | -20.00 | | | | -20.00 (-100%) |
| 46 | Precept | 196,146.87 | 196,146.87 | | | | | (0%) |
| 49 | Wayleaves | 170.00 | 1.15 | -168.85 | | | | -168.85 (-99%) |
| 50 | Rental Income | 633.13 | 634.13 | 1.00 | | | | 1.00 (0%) |
| 94 | VAT Reclaim | | | | | | | (N/A) |
| 95 | Other Income | | 489.01 | 489.01 | | | | 489.01 (N/A) |
| | **SUB TOTAL** | **196,970.00** | **197,271.16** | **301.16** | | | | **301.16 (0%)** |

## Summary

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **NET TOTAL** | **196,970.00** | **199,002.04** | **2,032.04** | **195,471.00** | **84,017.73** | **111,453.27** | **113,485.31 (28%)** |
| **V.A.T.** | | 8,519.21 | | | 4,079.07 | | |
| **GROSS TOTAL** | | **207,521.25** | | | **88,096.80** | | |

Item 15.3

# Your Account Statement

unity trust bank

For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mrs Tracey Hanlon
Meopham Parish Council St Johns Centre
Wrotham Road
Gravesend
Kent
DA13 0AA

**Date:** 30/11/2024

**Account Name:** Meopham Parish Council

**Swift Code (BIC):** [redacted]
**IBAN Number:** [redacted]

**Sort Code:** [redacted]
**Account Number:** [redacted]

Your arranged overdraft limit is £0.00

Go Paperless! Receive your statements online and we'll notify you by SMS or email when they're available to view. Simply log into Your Online Banking and update your statement preferences or give us a call on 0345 140 1000

For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at **unity.co.uk/fscs**

## Contact Us

Call us: **0345 140 1000**
Email us: **us@unity.co.uk**
Visit us: **unity.co.uk**

Your Current T2 account transactions:

| Date | Type | Details | Payments Out | Payments In | Balance |
|---|---|---|---|---|---|
| 31/10/2024 | | Balance brought forward | £0.00 | £0.00 | £126,974.00 |
| 04/11/2024 | Faster Payment Debit | B/P to: SMART OFFICE SOL | £90.00 | £0.00 | £126,884.00 |
| 04/11/2024 | Faster Payment Debit | B/P to: Element UK Limited | £250.80 | £0.00 | £126,633.20 |
| 06/11/2024 | Faster Payment Debit | B/P to: HELIOCENTRIX LTD | £221.18 | £0.00 | £126,412.02 |



Statement number 095

For Businesses.
For Communities.
**For Good.**



INVESTORS IN PEOPLE We invest in people Gold

Living Wage

WINNER

| Your Current T2 account transactions: | | | | | |
|---|---|---|---|---|---|
| **Date** | **Type** | **Details** | **Payments Out** | **Payments In** | **Balance** |
| 12/11/2024 | Direct Debit | Direct Debit (OCTOPUS ENERGY) | £20.02 | £0.00 | £126,392.00 |
| 18/11/2024 | Direct Debit | Direct Debit (LLOYDS BANK PLC) | £6.00 | £0.00 | £126,386.00 |
| 20/11/2024 | Standing Order | S/O to: Tracey Hanlon | £605.37 | £0.00 | £125,780.63 |
| 20/11/2024 | Standing Order | S/O to: P R Agley | £475.00 | £0.00 | £125,305.63 |
| 20/11/2024 | Standing Order | S/O to: L Winter | £686.50 | £0.00 | £124,619.13 |
| 20/11/2024 | Standing Order | S/O to: Meopham PCC | £435.00 | £0.00 | £124,184.13 |
| 26/11/2024 | Faster Payment Debit | B/P to: Swale Leisure | £1,428.58 | £0.00 | £122,755.55 |
| 26/11/2024 | Faster Payment Debit | B/P to: Starboard Systems | £240.00 | £0.00 | £122,515.55 |
| 26/11/2024 | Faster Payment Debit | B/P to: KCC Pension Fund | £192.52 | £0.00 | £122,323.03 |
| 26/11/2024 | Faster Payment Debit | B/P to: ANNA EVANS | £475.87 | £0.00 | £121,847.16 |
| 26/11/2024 | Credit | GLORIOUS GAZEBOS L | £0.00 | £200.00 | £122,047.16 |
| 30/11/2024 | Fee | Service Charge | £9.90 | £0.00 | £122,037.26 |

# Meopham Parish Council

## BANK ACCOUNTS

| | |
|---|---|
| Lloyds Bank | £53,805.50 |
| Unity Trust Bank | £122,037.26 |
| Unity Multipay Card | |
| CAMBRIDGE BUILDING SOCIETY | £84,000.00 |
| **Total in Banks** | **259,842.76** |
| **Cash** | |
| **GRAND TOTAL (Banks and Cash)** | **£259,842.76** |

Item 15.4

**MEOPHAM PARISH COUNCIL**

**Claim for Expenses : Staff**

Period covered : …….01.04.24 – 12.12.24……………….

| **Mileage allowance** | Date | No of miles | Claim @ £0.45 per mile |
|---|---|---|---|
| *Notice board mileage* | 03.06.24 | 7 | £3.15 |
| *Notice board mileage* | 10.06.24 | 7 | £3.15 |
| *Notice board mileage* | 26.06.24 | 7 | £3.15 |
| *Notice board mileage* | 24.07.24 | 7 | £3.15 |
| *Notice board mileage* | 30.07.24 | 7 | £3.15 |
| *Notice board mileage* | 15.08.24 | 7 | £3.15 |
| *Notice board mileage* | 04.09.24 | 7 | £3.15 |
| *Notice board mileage* | 05.09.24 | 7 | £3.15 |
| *Notice board mileage* | 11.09.24 | 7 | £3.15 |
| *Notice board mileage* | 12.09.24 | 7 | £3.15 |
| *Notice board mileage* | 18.09.24 | 7 | £3.15 |
| *Notice board mileage* | 10.10.24 | 7 | £3.15 |
| *Notice board mileage* | 14.11.24 | 7 | £3.15 |
| *Notice board mileage* | 05.12.24 | 7 | £3.15 |
| *Notice board mileage* | 12.12.24 | 7 | £3.15 |
| ***Attending meetings (out of Parish)*** | | | |
| *Clerks meeting @ Cobham Meadow Rooms* | 11.04.24 | 5.4 | £2.43 |
| *SLCC Training @ Kings Hill* | 11.06.24 | 20.4 | £9.18 |
| *Gravesham's Significant Anniversaries @ Gad's Hill School, Higham* | 13.09.24 | 16.4 | £7.38 |
| *Clerks meeting @ Vigo Village Hall* | 19.09.24 | 6 | £2.70 |
| **Sub-total** | | | **£68.94** |

*Please turn over*

**Other expenses**

| | **Amount claimed** |
|---|---|
| *Telephone calls (please attach copy of itemised bill, with relevant calls highlighted)* | |
| | |
| *Postage (please give details including receipts if available)* | |
| | |
| | |
| *Other (please give details and attach receipts)* | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Sub-total** | |

| | |
|---|---|
| **Grand total** | **£68.94** |

Name Lisa Winter ............ Date ......12.12.24..........................

Signed ......... Lisa Winter....................................................

Your claim will be paid by bank transfer. Please provide your bank details below: -

| | |
|---|---|
| Bank Account Number | |
| Sort Code | |
| Payee Name | |

| | |
|---|---|
| For Office Use Only | |
| | |

Item 15.5

Meopham Parish Council

**Financial Risk Assessment 2024/25**

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

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

**FINANCIAL AND MANAGEMENT**

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

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

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

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

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

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

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

Item 15.6

The Corner
Bank Chambers
26 Mosley Street
Newcastle upon Tyne
NE1 1DF

Tel: +44 (0)191 383 6300
**forvismazars.com/uk**

forv/s mazars

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

Direct line: +44 (0)191 383 6348

Email: local.councils@mazars.co.uk

Date: 27 September 2024

Dear Ms Winter

**Completion of the audit for the year ended 31 March 2024**

We have completed our audit for the year ended 31 March 2024 and I have pleasure in enclosing the certified Annual Governance and Accountability Return. The External Auditor's Certificate and Report is given in Section 3.

If there are any significant matters arising from the audit, they are summarised in the External Auditor's certificate in Section 3. If we have identified minor scope for improvement we have recorded this on page 2 of this letter. The Council must consider these matters and decide what action is required. In most cases this will be self-evident. In some instances we have referred to further guidance available, in particular, in the publication "*Governance and Accountability for Local Councils – A Practitioners' Guide (England) 2023*. This can be obtained via your NALC or SLCC branch, or downloaded free of charge.

**Action you are required to take:**

The Accounts and Audit (England) Regulations 2015 set out what you must do at the conclusion of the audit. In summary, you are required to:

Publish (which must include publication on the authority's website) a statement **on or before 30 September to confirm:**

- that the audit has been concluded and that the statement of accounts has been published;
- the rights of inspection conferred on local government electors by section 25 of the Local Audit and Accountability Act 2014; and
- the address at which, and the hours during which, those rights may be exercised.

- Keep copies of the Annual Governance and Accountability Return for purchase by any person on payment of a reasonable sum.
- Ensure that the Annual Governance and Accountability Return remains available for public access for a period of not less than five years beginning with the date on which the Annual Governance and Accountability Return was first published.

forv/s mazars

*The Accounts and Audit (England) Regulations 2015 do not specify the period the Completion Notice needs to be on the council's website but this period must be reasonable.*

**Minor scope for improvement in 2024/2025**

Although the Council provided explanations for all significant variances the reasons initially given for unusual income or expenditure in a particular year did not always include values, so it was not possible to determine if the variance was sufficiently explained from the information submitted for audit. In future, all explanations provided on the variance analysis should be quantified.

The Council did not provide confirmation of contact details as part of its AGAR submission. In future, the Council should ensure that all requested information is provided.

**Accessibility regulations**

We are aware that the Accounts and Audit Regulations requirement for a physical 'wet ink' signature on the original AGAR, does not allow parish council's to fully comply with the Accessibility Regulations. The National Audit Office are aware that the two pieces of legislation are not compatible, therefore smaller authorities are advised to make it clear on their website that the document is a scan and will not be fully compliant with the Accessibility Regulations.

**Audit fee**

Our fee note for the audit, which is in accordance with the audit fee scales set by SAAA, and available at **Audit Fees | Smaller Authorities' Audit Appointments (saaa.co.uk)** will follow.

We would be grateful if you could arrange for this to be paid at the earliest opportunity.

We have made an additional charge as we were required to write to you and undertake additional work. This charge is shown separately on our fee note.

Yours sincerely

**Gavin Barker**
Engagement Lead
For and on behalf of Mazars LLP

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

In respect of **Meopham Parish Council**

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2023/24

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

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

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

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

### 3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

*We do not certify completion because:

Not applicable.

External Auditor Name

**Forvis Mazars LLP, Newcastle upon Tyne, NE1 1DF**

External Auditor Signature *Forvis Mazars LLP*

Date **26 September 2024**

MEOPHAM PARISH COUNCIL

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**Notice of conclusion of the audit**

**Annual Return for the year ended 31st March 2024**

Section 25 of the Local Audit and Accountability Act 2014

Accounts and Audit (England) Regulations 2015

| | Notes |
|---|---|
| 1. The audit of accounts for Meopham Parish Council for the year ended 31 March 2024 has been concluded.<br>2. The Annual Governance and Accountability Return is available for inspection by any local government elector of the area of Meopham Parish Council on application to: | (a) Delete as appropriate |
| Lisa Winter, Clerk and RFO,<br>Meopham Parish Council, St Johns Centre, Wrotham Road, Meopham, Gravesend, DA13 0AA<br>Office Opening times: Monday – Wednesday 9am - 12noon<br>enquiries@meopham-pc.gov.uk | (b) Insert name, position and address of the person to whom local government electors should apply to inspect the Annual Return |
| 2. Copies will be provided to any local government elector on payment of £ 1 for each copy of the Annual Return. | (c) Insert a reasonable sum for copying costs |
| Announcement made by:<br>Lisa Winter, Clerk and Responsible Financial Officer | (d) Insert name and position of person placing the notice |
| Date of Announcement: 30 September 2024 | (e) Insert date of placing of the notice |

Item 15.7

MULBERRY
LOCAL AUTHORITY SERVICES LTD
Eastgate House
Dogflud Way, Farnham
Surrey, GU9 7UD
t 07428 647069
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

26 November 2024

Dear Lisa

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

**Executive summary**
Following completion of our interim internal audit on 26 November 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

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

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

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

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

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

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

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

**Independence and competence**
Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 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**
An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

**Planning and inherent risk assessment**
The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

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

Table of contents

## A. BOOKS OF ACCOUNT

***Internal audit requirement***

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

**Audit findings**

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO), with the Chair of the council in attendance along with the Finance Officer. The information advised in advance of the visit had been prepared and was available for review, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the officers and Chair and a review of the council website www.meopham-pc.gov.uk

The council uses the Scribe accounting package for recording the council's finances. This is an accounting package widely used in the local government sector. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

I reviewed the nominal ledger entries for the period 1 April 2024 to date. I found no evidence of instances of netting off and transactional items were posted with sufficient narrative detail to explain their source and appeared to be placed to the most appropriate nominal code budget headings.

## 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**

*Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit*

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

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

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

There is evidence within the minutes of council meetings of the receipt and review of internal audit reports during the year.

*Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. **The council website includes a link to the Gravesham Borough Council website where the individual Register of Members' Interests forms are published, although I note that only seven of the twelve councillors forms are on the site and the others should be added as soon as possible.**

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

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

*Confirm that the council is compliant with GDPR*

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended 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.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

*The importance of using .gov.uk domains for websites and emails*

5.210. *All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.*

5.211. *To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.*

5.212. *When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.*

5.213. *Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:*

5.214. *Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.*

5.215. *Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.*

5.216. *Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.*

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

*Confirm that the council meets regularly throughout the year*

In addition to full council, the council has a committee structure in place. Terms of reference for each committee and the committee membership are published on the website along with a diary of future meeting dates and historic agendas and minutes for council and committee meetings.

*Check that agendas for meetings are published giving 3 clear days' notice*

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

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

*Check the draft minutes of the last meeting(s) are on the council's website*
Minutes are uploaded to the council website and clearly marked as draft where appropriate.

*Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months*
The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 21 May 2024 (minute ref FC 18).

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations*
Financial Regulations are based on the previous NALC model and were last reviewed and adopted by council on 21 May 2024 (minute ref FC19). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

The council are aware of the new NALC model, and these are currently being reviewed and updated to ensure appropriate limits are included. These will then be presented to the January 2025 council meeting for adoption.

*Check that the council's Financial Regulations are being routinely followed*
The council has thresholds in place at which authorisations to spend must be obtained as below:

*FR 4.1* *Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- *the council for all items over £1,000;*
- *the Clerk, in conjunction with the Chairman or Vice-Chairman of Council, for any items above £250 but below £1000*
- *the Clerk, for any items below £250*

*Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.*

*Contracts may not be disaggregated to avoid controls imposed by these regulations.*

*FR 4.2* *No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services, unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').*

*FR 4.5* *In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1000. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.*

I note the council also has an adopted Scheme of Delegation which was most recently approved by the council on 21 May 2024.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector*
The council has Section 137 budgeted expenditure within the allowable threshold.

*Check receipt of VAT refund matches last submitted VAT return*
The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £2,436.59 and was fully supported by the required details. The council is up to date with its VAT submissions.

*Confirm that checks of the accounts are made by a councillor*
The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

## 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**
The council has a financial risk assessment process in place, which is due for review and approval by the council at the December 2024 meeting.

I reveiwed the financial risk assessment in detail, which assesses risks by category, provides a description of the specific risk, assigns an overall perceived risk level, details the internal controls in place and the review processes in place.

This is a suitable approach for a council of this size and includes analysis of all risks typically associated with the council and its range of services and facilities.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance which covers the year under review. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £500,000. I note the Fidelity Guarantee level has been increased since the interim internal audit last year and is now sufficient for a council of this size.

## 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**
The council set a precept of £196,150 for 2024/25. With a tax base of 3,091.7, this equates to a band D equivalent of £63.44 (compared to the average in England of £85.89).

The Clerk confirmed that the 2025/26 budget setting process is underway, with an informal meeting of councillors taking place this week to review draft budget options and then approval for the chosen option being sought at the December council meeting.

The income and expenditure report presented for review at the interim internal audit shows income reported as 101% of budget and expenditure at 40.0%, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors receive income and expenditure reports for review, providing them with sufficient financial information to make informed decisions.

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

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

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

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

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

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

A review of the earmarked and general reserve balances will be conducted as part of the year-end internal audit, and the council is recommended to follow the JPAG guidance in determining an appropriate level.

## 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**

Apart from the precept, the council's primary sources of budgeted income are from rental income form the allotment association, pavilion rental, wayleaves and peppercorn leases.

Financial Regulation 9.2 states *'Particulars of all charges to be made for work done, services rendered, or goods supplied shall be agreed annually by the council, notified to the RFO and the RFO shall be responsible for the collection of all accounts due to the council.'*

The above noted income sources are all based on contractual arrangements and are not subject to the annual review as per FR 9.2.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

## F. PETTY CASH

***Internal audit requirement***

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

**Audit findings**

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

G. PAYROLL

***Internal audit requirement***

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

**Audit findings**

The November payroll summary shows two council employees, both of whom have signed contracts of employment based on the NALC template. Staff members are paid in accordance with the NJC salary scale, with the NJC back-dated pay rise due to be included in the December salary payments.

Payroll is outsourced to a third party who completes all the deduction calculations. I reviewed the payroll summaries and payslips and was able to confirm salary deductions amounts for tax and national insurance and pension contributions appear to be calculated correctly.

I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

***Internal audit requirement***

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

**Audit findings**

Testing to be conducted at final internal audit.

I. BANK AND CASH

***Internal audit requirement***

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

**Audit findings**

Financial Regulation 2.2 states *'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.'*

Bank reconciliations are completed monthly. **I reviewed the bank reconciliations and was able to confirm the balances to the bank statements and found no errors. The accompanying bank statements have been signed but there is no evidence of the reconciliation statements being signed and I will need to see evidence of this being completed in accordance with the requirements of FR 2.2 at the year-end to achieve a positive sign-off for this internal control assertion.**

The council receives depositor protection from Financial Services Compensation Scheme (FSCS) of a maximum of £85,000 per financial institution.

The council holds accounts with Unity, Lloyds and Cambridge Building Society and balances are retained within the £85,000 threshold.

## J. YEAR END ACCOUNTS

***Internal audit requirement***

*Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.*

**Audit findings**

Testing to be conducted at final internal audit.

## K. LIMITED ASSURANCE REVIEW

***Internal audit requirement***

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

**Audit findings**

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

## L: PUBLICATION OF INFORMATION

***Internal audit requirement***

*The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*

**Audit findings**

Testing to be conducted at final internal audit.

## M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

***Internal audit requirement***

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

**Audit findings**

| Inspection – key dates | 2023/24 Actual |
|---|---|
| Date inspection notice issued | 30 July 2024 |
| Inspection period begins | 31 July 2024 |
| Inspection period ends | 11 September 2024 |
| Correct length (30 working days) | Yes |
| Common period included (first 10 working days of July) | No |

**Due to the delayed public rights period, the council must answer 'No' to assertion 4 on the Annual Governance Statement for 2024/25.**

## N: PUBLICATION REQUIREMENTS

***Internal audit requirement***

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

*Before 1 July 2024 authorities must publish:*

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

*Not later than 30 September 2024 authorities must publish:*

- *Notice of conclusion of audit*
- *Section 3 - External Auditor Report and Certificate*
- *Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.*

*It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.*

**Audit findings**

Testing to be conducted at final internal audit.

## O. TRUSTEESHIP

***Internal audit requirement***

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

**Audit findings**

The council has no trusts, and no further testing is required under this internal control objective.

**Achievement of control assertions at interim 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 | N/A |
|---|---|---|---|---|
| A | Appropriate accounting records have been properly kept throughout the financial year | ✓ | | |
| B | This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for | ✓ | | |
| C | This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these | ✓ | | |
| D | The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E | Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for | ✓ | | |
| F | Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for | | | ✓ |
| G | Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H | Asset and investments registers were complete and accurate and properly maintained. | To be tested at final internal audit | | |
| **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. | To be tested at final internal audit | | |
| K | If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 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 | To be tested at final internal audit | | |
| **M** | **The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*** | | ✓ | |
| N | The authority has complied with the publication requirements for 2023/24 AGAR. | To be tested at final internal audit | | |
| O | Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | ✓ |

Should you have any queries please do not hesitate to contact me.

Yours sincerely

ABeams

**Andy Beams**
**Mulberry Local Authority Services Ltd**

**Interim Audit - Points Carried Forward**

| Audit Point | Interim Audit Findings | Council comments |
|---|---|---|
| B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS | The External Auditor's Report and Certificate have been published on the council website along with the completed Notice of Conclusion of Audit form although this has yet to be formally recorded in the minutes of a council meeting and this will need to be added to the next available agenda to complete the 2023/24 audit process.<br><br>The council website includes a link to the Gravesham Borough Council website where the individual Register of Members' Interests forms are published, although I note that only seven of the twelve councillors forms are on the site and the others should be added as soon as possible.<br><br>I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf | |
| I. BANK AND CASH | I reviewed the bank reconciliations and was able to confirm the balances to the bank statements and found no errors. The accompanying bank statements have been signed but there is no evidence of the reconciliation statements being signed and I will need to see evidence of this being completed in accordance with the requirements of FR 2.2 at the year-end to achieve a positive sign-off for this internal control assertion. | |
| M. EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS | Due to the delayed public rights period, the council must answer 'No' to assertion 4 on the Annual Governance Statement for 2024/25. | |

Item 17.1

| MEOPHAM PARISH COUNCIL<br>PROPOSED BUDGET FOR 2025/26 | | | |
|---|---|---|---|
| **Council Projects & Events** | Including Refurb of Toilets | Excluding Refurb of Toilets but Including Demolition and Reinstatement of the Green | **Information** |
| Community Events | £3,250 | £3,250 | Act of Remembrance<br>Carols on the Green<br>Village Fete<br>VE Day celebrations |
| Meopham Windmill | £5,000 | £5,000 | Allowance in the event that the Windmill Trust need financial support |
| Judson's Pavilion | £6,000 | £6,000 | Provisioning for Judson's Pavilion assuming that basis of the Lease with The Colts is amended to remove the self-repair clause. This figure may need to cover the running costs of the pavilion depending upon the terms put forward to the colts. The Colts have indicated that the running costs of the building are approximately £6k per annum. This figure does not allow for any further legal costs involved in the lease renegotiation ( see professional fees below) |
| Library Service | £25,000 | £25,000 | Following discussions with KCC, it was clear that they will be reviewing the number of libraries that they keep open in the next fiscal year (there are 99 in Kent) |
| School Close | £10,000 | £10,000 | Discussions to take place with GBC to bring the question of School Close Car Park back to the table. |
| Pitfield Green Toilets | £46,000 | £15,000 | Detailed Report from the Surveyor is still awaited but indicative figures at the visual inspection put the refurbishment costs at a minimum figure of £30k. In addition, a new service contract will need to be put in place to allow for the regular opening and closing of the toilets, a drainage contract and utility supplies to the building = £46000<br>OR<br>£15000 for demolition and reinstatement of the village green |
| **TOTAL - Council Projects** | £95,250 | £64,250 | |
| | | | |
| **Council Services** | | | **Information** |
| Service Contract & Litter Collection | £20,000 | £20,000 | Current service contract expired. Will need to review contract specification and re-tender. Figure also includes the Southdown Shaw grass-cut. In addition, it is recognised increased seasonal clearing of Edmund Green and additional grass cuts due to GBC budget issues need to be factored in. |
| Trees | £3,300 | £3,300 | Village Green Surveys for 2024/25 need to take place. Budget provision to enable minor tree works to take place as identified. |
| Arboricultural Survey - Rolling Provision | £1,650 | £1,650 | Rolling provision. |
| Defibrillator Maintanance Contract | £150 | £150 | Community Heartbeat Trust contract on Defib at the Railway Station |
| Community Grants Scheme | £3,000 | £3,000 | No change proposed for 2025/26 |
| Families and Young People | £6,000 | £6,000 | Family Fun Days provided by Swale Leisure |
| Community Engagement | £3,000 | £3,000 | Newsletter - Funding for production costs. |
| Bus Shelter Cleaning | £1,200 | £1,200 | 196 x 4 = 784. Our bus shelter cleaning contract fixes the fees for 2024-25 at £196 per clean on a three-monthly basis. The budget allows capacity for one additional clean.<br><br>Budget provision held at 24/25 level |
| Village Sign & Flagpole | £1,000 | £1,000 | Maintenance work to Village Sign and Flagpole |
| Speedwatch | £1,500 | £1,500 | Split with Cobham to buy the equipment |
| Streetlights | £11,040 | £11,040 | Budget for annual maintenance contract (tied in until 2025), repair costs factored into contract. Provisioning for £3k plus vat approx to allow for the replacement of street column 36. Provision for the electricity costs which will come down from GBC at some point. |
| **TOTAL - Council Services** | £51,840 | £51,840 | |
| | | | |
| **Council Administration** | | | **Information** |
| Staff Salaries, Tax & NIC | £88,101 | £88,101 | Clerk - 30 hours<br>Deputy Clerk - 30 hours<br>Assistant Clerk - 15 hours<br>Finance Officer - 12.5 hours<br>Figure includes increased Employer National Insurance Contributions |
| Staff Pension | £13,600 | £13,600 | Local Government Pension Scheme @ 15.7% Employer Contributions |
| Cllrs and Staff Expenses | £400 | £400 | Provision to cover any mileage incurred during Council duties by council officers or councillors subject to the agreed Council Expenses Policy |
| Professional Memberships | £4,816 | £4,816 | SLCC for four officers<br>Kent Association of Local Councils KALC - advisory service<br>HR Support Package /HR Gov & Support/Personnel Advice & Solutions |
| Employment Tribunal | £50,000 | £50,000 | Compensation costs |
| EAP | £3,000 | £3,000 | |
| Chairman's Allowance | £100 | £100 | Used for the purposes of defraying the cost incurred by being Chairman |
| Insurance | £3,000 | £3,000 | The council is tied into a long-term agreement with Zurich Municipal until June 2026. |
| Office Rent | £6,525 | £6,525 | Office lease ends March 2025. New lease negotiated, subject to agreement by the Parochial Church Council. |
| Venue Hire for Meetings | £720 | £720 | |

| | | | |
|---|---|---|---|
| Office Supplies | £1,200 | £1,200 | |
| Software Licences | £1,080 | £1,080 | Scribe Accounting<br>Parish Online Digital Mapping |
| Internal & External Audit Fees | £1,200 | £1,200 | |
| Payroll Services | £360 | £360 | |
| Bank Charges | £372 | £372 | |
| Professional Fees | £5,000 | £5,000 | Solicitors, Surveyors and Consultants as required for the Judson's Lease, Library, School Close and the upcoming Local Plan |
| Photocopier Contract | £700 | £700 | Rolling contract with Smart Office Systems. |
| Communications & IT | £2,100 | £2,100 | VOIP Phone System<br>Microsoft 365 Basic (Councillors)<br>Microsoft 365 Standard (Staff)<br>Website hosting |
| **Total - Council Administration** | £182,274 | £182,274 | |
| | | | |
| **TOTAL ALL** | £329,364 | £298,364 | |
| Income (See Below) | £824 | £824 | |
| Receipts (Transfer from General Reserves) | | | |
| **PRECEPT** (Total expenditure less income and receipts) | £328,540 | £297,540 | |
| | | | |
| **TAX BASE 2025-26** | 3,095 | 3,095 | |
| Amount Payable per Band D Household for the previous year | £ 63.44 | £ 63.44 | |
| Amount Payable per Band D Household for the year shown | **£ 106.14** | **£ 96.12** | |
| | | | |
| **Increase/(Decrease) per Household (£.p per annum)** | £ 42.70 | £ 32.68 | |
| **Increase/(Decrease) per Household (% per annum)** | **67%** | **52%** | |

| **Estimated Income** | | | |
|---|---|---|---|
| **Income source** | Amount | Amount | |
| Allotment Association - Rent | £433 | £433 | The rent was last reviewed in Feb 2023, and cannot be reviewed again for another three years |
| Judsons Pavilion - Rent | £200 | £200 | The rent review is at ten-year mark which would be 2030 |
| Wayleave - EDF | £170 | £170 | The wayleave figure is not adjustable |
| Cricket Club rent | £1 | £1 | The lease provides only for charging a peppercorn rent. |
| Bank Interest | £20 | £20 | Uplifted due to increase in interest rates |
| **Total** | £824 | £824 | |