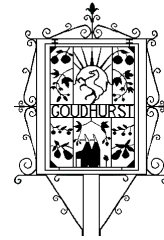


# **Goudhurst Parish Council**



## **Annual Meeting of the Parish Council**

**MEETING**  
**13 May 2025 19:30 BST**

**PUBLISHED**  
**7 May 2025**

# Goudhurst Parish Council



## MINUTES OF THE ANNUAL MEETING OF GOUDHURST PARISH COUNCIL

on Tuesday 13th May 2025 at 7.00pm in Church Rooms Back Lane

Before the meeting was convened, there was public participation where an enforcement issue was raised, requesting parish support, on urgent action required.

### PARTICIPANTS

**Councillors present:** Cllrs Craig Broom, Antony Harris (Chairman), Suzie Kember, Phil Kirkby, David Knight (Borough Councillor), Geoff Mason, Ed Read-Cutting, Caroline Richards, Paul Wareham and Alison Webster. Edward Hodgskin arrived (20.50)

**Others present:** Borough Councillors and Lynne Darrah. 9 members of public

**Officers present:** Katrina Hoyle Clerk, Panetta Horn Deputy Clerk, Rebecca Barden Assistant Clerk

### ELECTION OF THE CHAIRMAN

082/25 It was **resolved** to elect Phil Kirkby as Chairman of the Council.

### APOLOGIES

083/25 Apologies from Edward Hodgskin for being late due to work commitments

### DISCLOSURES OF INTEREST

084/25 Cllr Ed Read Cutting for being part of the Kilndown Neighbourhood Group

### ELECTION OF THE VICE-CHAIRMAN

085/25 Cllr David Knight and Cllr Alison Webster were voted as Vice Chairs

### COMMITTEE MEMBERSHIP

086/25 **Burial Authority.** It was **resolved** to reinstate the Burial Authority and to appoint the following members to the Burial Authority: Cllrs Ed Read Cutting, Phil Kirkby, Geoff Mason and Caroline Richards, Peter Rolington. It was **agreed** that the Burial Authority will appoint a chairman at their first meeting and review the Terms of Reference.

087/25 **Finance Committee.** It was **resolved** to reinstate the Finance Committee and appoint the following members to the committee: Cllrs Antony Harris, David Knight and Geoff Mason, Peter Rolington, Caroline Richards, Phil Kirkby. It was **agreed** that the Finance Committee will appoint a chairman at the first meeting of the committee and review the Terms of Reference.

088/25 **Planning Committee.** It was **resolved** to reinstate the Planning Committee and to appoint the following members to the committee: Cllrs Craig Broom, Alison Richards, Suzie Kember, Ed Read-Cutting, Caroline Richards, Antony Harris and Paul Wareham. It was **agreed** that the Planning Committee will appoint a chairman at the first meeting of the committee and review the Terms of Reference

089/25 **Amenities Committee.** It was **resolved** to reinstate the Amenities Committee and to appoint the following members to the committee: Cllrs David Knight, Geoff Mason, Ed

Read Cutting, Paul Wareham and Alison Webster, Suzie Kember. It was **agreed** that the Amenities Committee will appoint a chairman at the first meeting of the committee and review the Terms of Reference.

068/25 **Highways Committee.** It was **resolved** to reinstate the Highways Committee, and to appoint the following members to the committee: Cllrs Antony Harris, Craig Broom, Suzie Kember, Paul Wareham and Alison Webster and Peter Rolington. It was **agreed** that the Highways Committee will appoint a chairman at the first meeting of the committee and review the Terms of Reference

069/25 **Youth & Housing Committee.** It was **resolved** to reinstate the Youth & Housing Committee and appoint the following members to the committee: Cllrs Craig Broom, David Knight, Phil Kirkby and Alison Webster, Suzie Kember. It was **agreed** that the Youth & Housing Committee will appoint a chairman at the first meeting of the committee and review the Terms of Reference

070/25 It was **resolved** to change the Staffing Committee to the Staffing Working Group. Cllr Edward Hodgskin, Alison Webster and Geoff Mason to be the primary members.

#### TRUSTEES OF GOUDHURST VILLAGE HALL

071/25 It was **resolved** to appoint Cllr Geoff Mason and Cllr Edward Hodgskin, to be decided at the June council meeting, as nominative trustees to Goudhurst Village Hall Committee.

#### APPOINTED REPRESENTATIVES

072/25 It was **resolved** to appoint the following representatives to:

Hop Pickers Line – Cllr Peter Rolington

Kilndown Recreational Hall Trust, Kilndown Millennium Green Trust and Kilndown Quarry Centre – Cllrs David Knight, Ed Read-Cutting and Paul Wareham.

KALC Area Committee – Cllr Antony Harris

Dorothy Bathurst's Charity – Cllr Suzie Kember

Goudhurst Education Foundation - Cllr Suzie Kember

#### MINUTES OF THE LAST MEETING

073/25 It was **resolved** that the Minutes of the Parish Council Meeting held on 8<sup>th</sup> April 2025 copies of which had been previously distributed to Members via Board Intelligence, be signed by the Chairman as a correct record.

#### REPORTS FROM COUNTY & BOROUGH COUNCILLORS

074/24 Member Councillor David Knight reported that TWBC Planning Department will be called into Overview and Scrutiny Committee, to share processes on Enforcement Procedure.

#### COMMITTEE OBJECTIVES 26/27

075/25 It was **agreed** for all committees to consider and report back into Council at the September/October meetings for budget considerations.

#### ACCOUNTS

The Responsible Finance Officer, Mrs Panetta Horn, reported:

090/25 **Council noted the summary of receipts and payments in April 2025 in Appendix: 1**

091/25 It was **resolved** Cllr Phil Kirkby and Geoff Mason to approve accounts

### **Resolutions**

092/25 It was **resolved** to approve the AGAR and for it to be signed by the Chairman of the Meeting for submission

093/25 It was **resolved** to approve the Internal Auditor Report and note the recommendation, which were none.

094/25 It was **resolved** to approve Risk Management Schedule 25-26

095/25 It was **resolved** to explore options of a new printer with expenditure of up to £600 if required.

### **NEWSLETTER POLICY**

096/25 The draft policy was noted and will continue to evolve as the new format does.

097/25 It was resolved to extend the meeting by half an hour.

### **OFFICE DISPLAY SCREEN**

098/25 It was agreed to create a policy regarding materials shown at Amenities Committee and bring back to Council. Cllr Geoff Mason requested his formal objection to it.

### **099/25 PLANNING COMMITTEE**

Members noted Committee recommendations and TWBC decisions in April 2025

### **AMENITIES COMMITTEE**

100/25 Council to noted the minutes of the Amenities Committee and the decisions made

### **LETTER FROM 6<sup>th</sup> MAY, INCLUDING PARISHIONER REQUESTS**

101/25 It is **resolved** to formally request an official meeting between the Head of Planning, CEO of the Council, Legal Representative and Borough Councillors to discuss the urgent matter regarding an enforcement case in the parish and require immediate action. Action: Clerk to send 14<sup>th</sup> May 2025 before Noon. Letter will be sent via email and recorded delivery.

102/25 It is **resolved** for the Clerk to write to Tunbridge Wells, requiring answers to the four points, as outlined in the letter sent to Council.

103/25 It is **agreed** for Clerk to look into options for a planning consult

### **PLANNING COMMITTEE**

104/25 Council **noted** the recent planning Applications. ***Please see Appendix 3.***

### **ITEMS FOR INFORMATION**

### **NEXT PARISH COUNCIL MEETING**

The next Council Meeting is Tuesday 10<sup>th</sup> June at 7.30pm at The Church Rooms.

The meeting closed at 21.30



Kat Hoyle  
14<sup>th</sup> May 2025

# Goudhurst Parish Council

## RFO report to Council

Accounts to 06/05/2025

These figures will be presented to Council at the May 2025  
Council meeting.

### Receipts UTB in April 2025

Garage Rents	618
Precept	121,950

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**122,568**

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### Receipts Instant Access in April 2025

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0

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### Receipts CCLA in April 2025

Dividend payment TBA	406
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<b>Total Receipts</b>	<b>406</b>
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### Payments April 2025

UTB	24,562
CCLA	0

<b>Total Payments</b>	<b>24,562</b>
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### Cash Balances at Bank as at 30<sup>th</sup> April

UTB	9,984
CCLA	106,619
Instant Access	191,772

<b>Current Balances</b>	<b>308,375</b>
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**Accounts Payable to 06.05.2025 for authorisation**

Supplier	Description	Gross	Net
Veolia	bin emptying burial ground April	44.98	37.48
Perinda Skilton	April office cleaning	80.00	80.00
F&C	April office cleaning	739.20	616.00
Richard Greenaway	Installation of Troughs	25.00	25.00
Military Grave Restorer	Additional work on War Memorial graves required during restoration	400.00	400.00
Mulberry		1,048.86	
	2023-24 Internal Audit - Late invoiced	409.26	341.05
	Year end shutdown April 2025	317.40	264.50
	2024-25 Internal Audit	322.20	268.50
Reekie	Unblocking of waste at chequer field	318.00	318.00
Rialtas		984.00	
	Accounting Software - Rialtas Annual fee	243.60	203.00
	Cemetries Software - Rialtas Annual fee	740.40	617.00
Securaplace	Annual service charge for CCTV system	151.20	126.00
Rebecca Barden		274.04	
	Re-imburement of SLCC membership fees	202.00	202.00
	Plants for Office £37.99, Keys cutting, Mileage 46 miles @ 45p	72.04	72.04

**Interim Payments Made since last meeting**

War Memorial Restore	Cleaning of War Memorial	1,414	1,414
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Both the year end accounting shutdown and the end of year audit have gone smoothly. The AGAR is ready for signature and submission to the external auditor's Mazars. A review of administrative housekeeping of accounts has taken place.

Budget breakdown's have been submitted to Committee Chairs as committee meetings have taken place and some of the codes have been allocated to different cost centres. These will be updated prior to each committee meeting and circulated to provided the most up to date position prior to any decisions being taken in Committee.

All contracts, projects, national and parish events are now allocated to a Full Council committee centre which will enable easier monitoring. All grant centres are allocated to Finance committee and all utilities have been moved to administration.

£21K of the £55K projects budget has been allocated to the Shelter on the Green projects, but the balance remains under Full Council's authority for allocation.

There are some changes required to the bank's records of authorised signatories and these will be brought to the meeting for signature.

The next Finance meeting will be held on Tuesday 20<sup>th</sup> May and we have received a number of grant applications to be will be considered at this time.

**Panetta Horn**  
**Deputy Clerk and RFO**  
**6<sup>th</sup> April 2025**

# Annual Governance and Accountability Return 2024/25 Form 3

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

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

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

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

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

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

## Publication Requirements

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

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

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

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

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

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

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



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

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

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

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2024/25

Goudhurst Parish Council

Goudhurst-pc.gov.uk

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During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

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

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

<b>O. (For local councils only)</b>	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

24/04/2025

DD/MM/YYYY

DD/MM/YYYY

Name of person who carried out the internal audit

Michelle Webber OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE OF INTERNAL AUDITOR

M. Webber

Date

24/04/2025

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

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



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

Goudhurst Parish Council

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

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

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

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

13/05/2025

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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## Section 2 – Accounting Statements 2024/25 for

### Goudhurst Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	155,917	210,121	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	219,800	227,800	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	46,026	154,344	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	65,592	57,447	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	3,197	7,450	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	142,833	312,224	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	210,121	215,144	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	191,140	209,649	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	347,503	485,824	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	43,200	159,068	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

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

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

SIGNATURE REQUIRED

Date

24/04/2025

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

24/04/2025

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



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

In respect of

Goudhurst Parish Council

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

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

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

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

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

### 2 External auditor's limited assurance opinion 2024/25

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2024/25

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

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Kat Hoyle  
Goudhurst Parish Council  
Fountain House  
High Street  
Goudhurst  
KENT  
TN17 1AL

24 April 2025

Dear Kat

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

**Executive summary**

Following completion of our final internal audit on 24 April 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

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

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 Goudhurst 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 Michelle Webber of Mulberry Local Authority Services Ltd, who has over 27 years’ experience in the financial sector with the last 13 years specialising in local government.

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

## **Engagement Letter and inherent risk assessment**

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

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

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

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### 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 RFO. The RFO and the Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the RFO and Clerk and a review of the council website [www.goudhurst-pc.gov.uk](http://www.goudhurst-pc.gov.uk)

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

Every month, a "month end" close down is performed by the RFO, various reports are printed and filed in hard copy, these include but are not limited to, income and expenditure against budget, bank reconciliations and other reports as fit.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

I conducted a simple walk-through test on a supplier invoice drawn at random and a receipt drawn at random and can confirm the underlying documentation was easy to locate and agreed to the cashbook details. I make no recommendation to change in this system.

I tested the opening balances as at 1/4/24 by reviewing the balance brought forward on the Rialtas accounting package and confirmed it could be agreed back to the investment reconciliation for the audited accounts for 2023/24 with both documents showing £210,121.

I reviewed the nominal ledger entries for the period 1 April to 31 March to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

## 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 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit and was reported to the council meeting held on 10 December 2024 (minute ref 561/24).

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

I confirmed by sample testing that councillors sign "Acceptance of Office" forms together with a formal acceptance to receive information by electronic means in the form "As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time"

The council website includes a councillor page where the individual Register of Members' Interests forms are published.

#### *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 committees for Finance, Amenities, Burial authority, Highways, Policy, Planning and youth & Housings.

A diary of future meeting dates is also published on the council website, along with 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.

*Check the draft minutes of the last meeting(s) are on the council's website*

Draft minutes are uploaded to the council website and clearly annotated as draft.

*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 in September 2024 (minute ref 363/24).

*Confirm that the Parish Council has adopted and recently reviewed Financial Regulations*

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in 10 December 2024 (minute ref 560/24). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

*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 5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- the Clerk, under delegated authority, for any items below £1,000 excluding VAT
- the Clerk, in consultation with the Chair of committee for any items below £2,000 excluding VAT
- the council for all items over £5,000 excluding VAT;

FR 5.19. In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair the council as soon possible and to the council as soon as practicable thereafter.

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate although the council may wish to consider increasing the Clerk's authorisation limit within FR 5.15 to a higher figure based on their experience level.

A review of council minutes shows that council authorises payments in accordance with the adopted Financial Regulations, and the council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

*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 expenditure within the section 137 thresholds.

*Check receipt of VAT refund matches last submitted VAT return*

The council submits its VAT return on special return basis. I reviewed the submission for the period ending 31 October 2024 which showed a refund amount due of £23,219.83 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 25 November 2024. 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's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.

FR 2.2 The Clerk shall prepare, for approval by the council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.



- FR 2.3**      *When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.*
- FR 2.4**      *At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, which was last reviewed and approved by council in 2023 but scheduled to be reviewed at the Full Council meeting in May 2025. I reviewed the risk assessment record, which includes a risk matrix to assess the overall risk based on likelihood and consequences of an event occurring and then assesses the risks within each sector of the council's business operations.

Each potential risk is identified, assessed using the risk matrix, prior to any mitigation measures, existing internal controls are listed and any further mitigation action which may be needed, and then a further assessment of the risk is included after the mitigation measures have been put in place. The assessment also includes details of who is responsible for any actions and when these are to be completed by.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. I note the council also has an adopted Statement of Internal Controls and I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Municipal Insurance which covers the year under review. The policy includes Public Liability cover of £10 million, Employers Liability cover of £10 million and a Fraud & Dishonesty (Fidelity Guarantee) level of £250,000 which is sufficient for a council of this size, although the council is advised to keep this figure under review to ensure it covers the maximum balance held.

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

*"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."*

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

## **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 £227,800 for 2024/25. With a tax base of 1,354.9, this equates to a band D equivalent of £168.14 (compared to the average in England of £85.89). I was able to confirm receipt of the precept amount, and this is correctly recorded in Box 2 of the AGAR.

The Clerk confirmed that the 2025/26 budget and precept were approved by the council at the meeting held on 10 December 2024 (minute ref 559/24).

The year-end budget report shows income reported as 154% of budget and expenditure at 116%, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within

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

At the end of the financial year, the council held circa £32,380 in earmarked reserves, spread across a range of clearly identifiable projects. I checked the purpose of these earmarked reserves with the RFO and am satisfied they are all for legitimate future planned projects of the council.

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

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

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

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

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

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

The general reserve balance at the end of the financial year is £177,269, which is within the recommended range.

## **E. INCOME**

### **Internal audit requirement**

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

### **Audit findings**

Apart from the precept, the council receives income from a range of sources including burial, rent of fields and garages and youth income.

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. I tested a sample of invoices issued for each aspect of the council's operations and was able to confirm rates charged were consistent with the council's published charging schedule.

Fees are reviewed, and confirmation of the agreed fees for 2025/26 reviewed in May 2024 and due to be reviewed in May 2025.

## 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 council has three employees on the payroll. All staff members have a signed contract of employment, based on the NALC template, and NEST pension is in place.

Payroll is processed in house, who complete all the PAYE calculations and provide the information to the Clerk each month. I reviewed the payroll summary for the previous two months and the payroll deductions appear correct. 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, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

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

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, original purchase price, replacement value and insurance value. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The council has no long-term investments.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR and was able to trace the changes to the previous year's total against the asset register. I confirmed by sample testing of the invoices that items added during the year has been accurately recorded as the original net purchase price.

The council has borrowing through two the Public Works Loan Board (PWLB) and I was able to confirm the figures for in year payments (box 5) and year-end balance (box 10) against the PWLB statement and remittance advices.

## I. BANK AND CASH

### **Internal audit requirement**

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

### **Audit findings**

Financial Regulation 2.6 states 'At least once in each quarter, and at each financial year end, a member other than the Chair of Council shall be appointed to verify bank reconciliations for all accounts produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee.'

Bank reconciliations are completed monthly and presented to the Full Council for review. I reviewed the I reviewed the March 2025 bank reconciliation for all accounts and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget is below the €500,000 threshold, it is protected by the Financial Services Compensation Scheme (FSCS).

The council holds two accounts with Unity Trust and one with CCLA. At the date of the audit, the balances held with Unity Instant Access and CCLA exceed the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) and the council should consider transferring funds to maximise the protection available to it.

## J. YEAR END ACCOUNTS

### **Internal audit requirement**

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

### **Audit findings**

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

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

### **Section 1 – Annual Governance Statement**

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

	<b>Annual Governance Statement</b>	<i>'Yes', means that this authority</i>	<b>Suggested response based on evidence</b>
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	<b>YES</b> – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	<b>YES</b> – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	<b>YES</b> – the Clerk advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	<b>YES</b> – the requirements and timescales for 2023/24 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	<b>YES</b> – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	<b>YES</b> – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	<b>YES</b> – matters raised in internal and external audit reports have been addressed.

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

## Section 2 – Accounting Statements

AGAR box number		2023/24	2024/25	Internal Auditor notes
1	Balances brought forward	155,917	210,121	Agrees to 2023/24 carry forward (box 7)
2	Precept or rates and levies	219,800	227,800	Figure confirmed to central precept record
3	Total other receipts	46,026	154,344	Agrees to underlying accounting records
4	Staff costs	65,592	57,447	Agrees to underlying accounting records. Includes only expenditure allowed as staff costs (see section G)
5	Loan interest/capital repayments	3,197	7,450	Agrees to PWLB remittance advices
6	All other payments	142,833	312,224	Agrees to underlying accounting records
7	Balances carried forward	210,121	215,144	Casts correctly and agrees to balance sheet
8	Total value of cash and short- term investments	194,140	209,649	Agrees to bank reconciliation for all accounts
9	Total fixed assets plus long- term investments and assets	347,503	485,824	Matches asset register total and changes from previous year have been traced

10	Total borrowings	43,200	159,068	Agrees to PWLB statement
11a	Disclosure note re Trust Funds (including charitable)	NO	NO	No – the council is not a sole trustee
11b	Disclosure note re Trust Funds (including charitable)	N/A	N/A	N/A – the council is not a sole

### Audit findings

The year-end accounts have been correctly prepared on an income and expenditure basis with the box 7 and 8 reconciliation completed.

This shows year-end debtors of £7,246.01 and year-end creditors of £1,751.05, with a full breakdown of the individual debtors and creditors provided.

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

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

## K. LIMITED ASSURANCE REVIEW

### Internal audit requirement

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

### Audit findings

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

## L: PUBLICATION OF INFORMATION

### Internal audit requirement

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

### Audit findings

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

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

- 13(1)** An authority must publish (which must include publication on that authority's website)
- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
  - (b) the Annual Governance Statement approved in accordance with regulation 6(3)



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

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

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

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS****Internal audit requirement**

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

**Audit findings**

Inspection – key dates	2023/24 Actual	2024/25 Proposed
Date AGAR signed by council	21 May 2024	13 May 2025
Date inspection notice issued	12 June 2024	3 June 2025
Inspection period begins	13 June 2024	4 June 2025
Inspection period ends	24 July 2024	15 July 2025
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council. I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

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

*Before 1 July 2024 authorities must publish:*

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

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

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



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

### Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2024.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2024.

The council has therefore met the publication requirements for 2023/24 have been met.

## O. TRUSTEESHIP

### Internal audit requirement

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

### Audit findings

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

### Achievement of control assertions at final internal audit date

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

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		

J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review in the previous year tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	✓		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N	The authority has complied with the publication requirements for previous year's AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on [michelle@mulberrylas.co.uk](mailto:michelle@mulberrylas.co.uk)

Yours sincerely

*m. webber*

**Michelle Webber**

**Internal Auditor, Mulberry Local Authority Services Ltd**

#### **Final Internal Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Interim Audit Findings</b>	<b>Council comments</b>
<b>None</b>		



## Goudhurst Parish Council – Monthly E-Newsletter Content Policy

### Purpose

This policy guides the selection and approval of content for the Goudhurst Parish Council's monthly e-newsletter which is primarily the medium by which the Parish Chairman engages with residents to which may be added community items for information.

### 1. Content criteria

Other material to be included in the newsletter should meet the following standards:

- **Timeliness:** Only include one-off updates that are current or upcoming. Avoid repeating information from previous newsletters unless there is a meaningful update or reminder.
- **Local relevance:** Content must relate directly to the parish area or have a demonstrable impact on the local community, including Borough & County Councils or KALC.
- **Informative value:** Submissions should provide useful information, such as notices, opportunities for community involvement, updates on parish council activities, and details of events or services that support community wellbeing.
- **Credibility:** Information must come from reliable and verifiable sources. Anonymous or unsubstantiated contributions will not be published.

### 2. Content not permitted

- Repetitive content from previous editions without a significant update.
- Non-local news, or promotional materials not directly linked to the parish.
- Use as a platform for individual or councillor special interests or agenda.
- Commercial advertising or endorsements (except where supporting community events).
- Political or religious content not issued through or endorsed by the Parish Council.

### 3. Submission and approval process –

- All content must be submitted to the Parish Clerk (or designated editor) three working days before the end of the preceding month for review.
- The Clerk or Deputy Clerk will assess content for compliance with this policy.

- Final editorial decisions rest with the Parish Council Chairman or chairman's designated representative.

#### **4. Review and updates**

This policy will be reviewed annually by the Chairman together with Clerk to ensure it remains effective and relevant to the needs of the parish.

### Planning Applications Decided In April 2025

25/00044/FULL	West Gate Lodge London Road Flimwell Wadhurst Kent TN5 7QG	Two storey rear extension, erection of outbuilding and boundary fencing following demolition of shed and garage (retrospective)	Approve	Approved	07/04/2025
25/00287/LBC	Bedgebury Manor , Bedgebury Road, Goudhurst, TN17 2SJ	Listed Building Consent - repairs of ceilings, walls, floors, windows and roof coverings: total replacement of a small number of internal joinery features	Approve	Approved	03/04/2025
25/00300/FULL	6 Highdown Cottages Church Road Kilndown Cranbrook Kent	Two-storey & part single-storey rear extension with new front entrance porch & removal of side door.	Approve	Approved	03/04/2025
25/00253/FULL	Esmond Cottage Lidwells Lane Goudhurst Cranbrook Kent TN17 1EJ	Erection of a two storey rear extension to join to bed/sitting room structure; alterations to fenestration on rear elevation	Approve	Approved	09/04/2025
25/00391/FULL	Risebridge Oasthouse Ranters Lane Goudhurst Cranbrook Kent TN17 1HN	Alterations to parking, hardstanding driveway, unloading & turning areas		Approved	24/04/2025
25/00420/FULL	Lambsdown Chicks Lane Kilndown Cranbrook Kent TN17 2RS	Replace rear conservatory with extension, landscaping & canopy over terrace	Approve	Approved	09/04/2025
25/00459/FULL	Pedlars End , The Plain, Goudhurst, Cranbrook, Kent, TN17 1AD	Proposed single garage and store		Approved	23/04/2025



# Goudhurst Parish Council



## AMENITIES COMMITTEE

Minutes of a Meeting held on 22<sup>nd</sup> April 2025 at 7.30pm in The Church Rooms, Back Lane, Goudhurst.

### PARTICIPANTS

Members of the Committee: David Knight (Chairman), Suzie Kember, Peter Rolington, Paul Wareham, Geoff Mason.

Officers: Rebecca Barden (Assistant Clerk)

Ex-Officio: Antony Harris

### APOLOGIES

032/25 Cllr Read-Cutting (away on business), Caroline Richardson (Family Commitments), Alison Webster (Holiday)

### DISCLOSURES OF INTEREST

033/25 There were none.

### MINUTES OF LAST MEETING

034/25 The minutes from the meeting of 26<sup>th</sup> November 2024 and 18<sup>th</sup> February 2025 were approved and signed as a correct record.

### QUESTIONS FROM THE PRESS AND PUBLIC

035/25 There were none.

### TO RECEIVE AN UPDATE ON THE PROPOSED PLAY EQUIPMENT AND THE NEW BIN AT LURKINS RISE AND DECIDE UPON ANY ACTION REQUIRED.

036/25 Little progress has been made regarding the bin despite numerous attempts to liaise with the housing association. Consultation with residents regarding what equipment was required is also needed. **Resolved: It was agreed that Cllr Webster would continue to chase the housing association regarding the bin and Cllrs Kember and Webster would talk with residents. Action: Cllrs Webster and Kember to continue to liaise with residents to identify what equipment would be required.**

### TO RECEIVE AN UPDATE ON THE POLICY FOR ADVERTISING ON THE PLAIN

037/25 The policy has been introduced and is displayed on the noticeboard on the plain. It was noted that the policy is being adhered to.

### TO RECEIVE AN UPDATE REGARDING THE USAGE OF THE LOWER GLEBE, INCLUDING THE NEW BENCHES, ALL INCLUSIVE PICNIC TABLE AND WASTE BIN

038/25 Assistant Clerk gave an update and stated that the proposed work to improve access, accessibility and seating on the Lower Glebe is due to start on 6<sup>th</sup> May. A site visit is due to be undertaken prior to commencement. **Resolved: Once the site visit has taken place/date is confirmed, signs should be created and installed in-situ advising of restricted access. Action: Assistant Clerk to create and install site notices as required.**

### TO RECEIVE AN UPDATE ON THE FITTING OF NEW LOCKS FOR THE DOG WASTE BAG DISPENSERS.

039/25 Assistant Clerk updated the Committee on the current situation.



**TO RECEIVE AN UPDATE ON THE PURCHASE A SURFACE SKIMMER FOR QUARRY POND IN KILNDOWN.**

040/25 Assistant Clerk provided an update on the purchase and installation of the skimmer for quarry pond. It was noted that Tony Bovey has agreed to monitor and empty the basket on the skimmer.

**TO DISCUSS AND DECIDE UPON CLEANING THE WAR MEMORIAL PRIOR TO THE 80<sup>th</sup> ANNIVERSARY VE DAY CELEBRATIONS ON 8<sup>th</sup> MAY 2025.**

041/25 The work has taken place and looks vastly improved. Assistant Clerk created a Facebook post to inform residents.

**TO DISCUSS AND DECIDE UPON ACTION REGARDING THE CLEANING OF THE PUBLIC TOILETS ON BALCOMBES HILL AND THE REPAIR OF THE HAND WASHER/DRIER.**

042/25 Assistant Clerk gave an update on the new cleaning schedule and the reduced associated costs.

**TO DISCUSS AND DECIDE UPON ACTION REGARDING THE MAINTENANCE/UPDATING OF THE DOORS AT THE PUBLIC CONVENIENCES ON BALCOMBES HILL.**

043/25 Assistant Clerk informed the Committee that the doors needed some repair and updating work. **Resolved: Quotes to be sought. Action: Assistant Clerk to obtain quotes to repair doors.**

**TO RECEIVE AN UPDATE ON THE PROPOSAL TO REVIEW AND UPDATE THE CCTV SYSTEM.**

044/25 Cllr Rolington gave an update on his research and stated that the CCTV was a very effective deterrent. Costs were discussed and the possibility of updating in phases. Cllr Harris asked whether CCTV could be linked in Kilndown and Curtisden Green. Cllr Rolington advised that this was a possibility. **Resolved: Cllr Rolington to continue to investigate and prepare a scoping document and obtain quotes. Action: Cllr Rolington to prepare a scoping document prior to obtaining quotes.**

**TO DISCUSS AND DECIDE UPON THE CREATION OF A “WHAT’S ON THIS MONTH” BOARD IN THE WINDOW OF THE PARISH COUNCIL OFFICE.**

045/25 The Committee discussed the idea of the “What’s On Board” idea that was mooted at the previous meeting. Cllr Rolington has supplied a large screen, via Crime Stoppers, which has been installed in the Parish Office. The idea for the screen is to display events on a rolling program. Councillors discussed the use of the screen and questioned whether this was what they had in mind. Cllr Mason was against the idea of a lit screen being used and Cllr Knight also had reservations. A policy for its use would be required. **Resolved: To discuss this issue at the next Committee Meeting, hopefully when all Councillors can express their opinions. Action: Assistant Clerk to add this issue to the agenda.**

**TO RECEIVE AN UPDATE ON THE PROPOSED TATTLEBURY TRIANGLE PROJECT INCLUDING THE PROVISION OF A BIN.**

046/25 This project will be led by Deputy Clerk once the annual audit has been completed. Cllr Harris commented that some of the trees needed maintenance but was very keen to ensure that the shape of the trees be preserved. **Resolved: Deputy Clerk to lead. Action: Deputy Clerk to seek to register ownership on behalf of the Parish Council.**

**TO DISCUSS AND DETERMINE THE ISSUE OF PURCHASING A GAZEBO**

047/25 The issue of purchasing a gazebo was discussed. The idea being that the Parish Council could use it at village events and local organisations could also make use of it. Cllr Kember suggested that it should be branded. **Resolved: To purchase a gazebo. Action: Assistant Clerk to obtain quotes.**

#### TO DISCUSS THE ISSUE OF THE FALLEN TREE AT THE GLEBE AND DECIDE WHAT ACTION IS REQUIRED.

048/25 Assistant Clerk informed the meeting that there was a fallen tree at The Glebe which needed to be dealt with. The removal of the remnants was very costly and as such the idea was that the limbs etc should be left on site to rot down and provide habitat for wildlife. Councillors unanimously agreed that a site visit was required. **Resolved: Councillors to attend site. Action: Site visit and decide upon action.**

#### TO DISCUSS AND DETERMINE WHETHER TO PURCHASE A HIGH-PRESSURE WATER CLEANER

049/25 At a previous meeting the issue of cleaning the garage doors at Mary Days garages was discussed. The garages do not have a water or power supply and as such it has been difficult to clean the doors. The idea of purchasing a battery powered high pressure cleaner with its own water reservoir was discussed but dismissed. **Resolved: To contact local window cleaners and obtain quotes to clean the garage doors. Action: Assistant Clerk to obtain quotes.**

#### TO DISCUSS AND DECIDE UPON THE USE OF THE PLAIN FOR THE HEDGEHOG SOCIETY

050/25 The issue of the use of The Plain by the Hedgehog Society was discussed. Councillors voted to approve the siting of a small gazebo on The Plain on 10<sup>th</sup> May from 10am to 4pm. It should be noted that insurance for this will be provided by the stallholders and not the Parish Council.

#### ITEMS FOR INFORMATION

051/25 Cllr Harris talked about the provision of parking in the club car park for shoppers visiting the high street. He thanked the Club and for those that organised this facility. He stated that footfall and sales have dropped dramatically because of the temporary traffic lights. The proprietor of the Italian store had asked whether the Parish Council could help with the purchase of a sign indicating that parking was available. Cllr Knight acknowledged the difficulty but stressed that this issue could not be resolved at this meeting.

#### DATE OF THE NEXT MEETING

Next Amenities Committee Meeting on Tuesday 19<sup>th</sup> August 2025

The meeting closed at 8.40pm

Rebecca Barden  
Assistant Clerk  
24<sup>th</sup> April 2025