

## Bearsted Parish Council Meeting – 16th June 2026

### Borough Councillor's Report – Cllr Val Springett

We are now in a new municipal year, and I am delighted to say that Denis is now our deputy mayor. He may be last Mayor next year if the proposed changes to Local Government go ahead. I am sure he will be an excellent Deputy Mayor.

When the Local Government Review (LGR) changes happen (if they actually ever happen!) the Mayor will be attached to the new Maidstone Town Council, which is in the process of being formed.

The proposed new Town Council will provide the equivalent of parish council services for those areas of Maidstone previously not parished that have been 'looked after' by MBC up to now. The Town Council will raise its own precept from its residents like existing parishes do and will no longer have any control over existing parishes. So, things we have been used to, like MBC managing open spaces and looking after verges and hedges, will move to the new unitary council when formed. There may be the opportunity for parish councils to acquire small local assets currently managed by MBC, rather than allow them to be looked after by the large unitary councils but this process is still at a very early stage. I know the BPC Environment committee have been looking at this issue.

I was made aware of a noise issue from the White Horse pub over the bank holiday weekend and have advised residents accordingly. The law was changed after Covid to help pubs recover after the pandemic, and rules relaxed to permit live and recorded music and DJ sets to operate in pub gardens until 11pm at night, and so unless there is evidence that the noise was excessive, I suspect little can be done unless it becomes a regular occurrence.

I have not been contacted by any Bearsted residents for specific assistance this month but have been dealing with various other issues that have arisen, including a potential alcohol sale to a minor from the shop at the Green. This has been reported to Trading Standards as they may need to pay the mini mart a visit to remind them of the law in this respect.

Sally Williams contacted me regarding concerns raised with her by a resident on recent anti-social behaviour in various places in Bearsted and I think that perhaps a discussion needs to be had by the environment committee to consider if the parish council can take any action to nip this in the bud.

The Gypsy and Traveller and Travelling Showpeople DPD draft Reg 19 has now been published , and I am relieved to report that the site put forward at The Lodge, in Water Lane has been rejected on the grounds of visual impact on the Kent Downs National Landscape ( formerly the AONB).

# Annual Internal Audit Report 2025/26

Bearsted Parish Council

www.bearstedparishcouncil.gov.uk AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

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

Name of person who carried out the internal audit

19/05/2026

DD/MM/YYYY

DD/MM/YYYY

David Buckett OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

Date

19/05/2026

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

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

<p><b>Risk Assessment</b></p> <p><b>HIGH</b> 0  <b>MEDIUM</b> 0  <b>LOW</b> 16</p>	<p style="text-align: center;"><b>Bearsted Parish Council</b>  <b>INTERNAL AUDIT 2025-2026</b>  <b>AUDIT PLAN WITH COMMENTS / FINDINGS</b></p> <p>I am pleased to report to Members of the Bearsted Parish Council (the “Council”), that I have completed my annual year-end internal audit of the Council’s records for the twelve-month period to 31 March 2026, following my audit visit and subsequent conversations on 19 May 2026.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Clerk Mrs Joanne Upton and Mrs Nicola Brittain for their assistance given to me during my audit visit.</p>	
<p style="text-align: center;">Area</p>	<p style="text-align: center;">Item</p>	<p style="text-align: center;"><b>Comments / Findings</b>  Year-end Audit 19 May 2026</p>
<p><b>Previous Audits</b></p>	<ul style="list-style-type: none"> <li>• <b>Date of last External Audit Certificate or Exemption Certificate for 2024-25</b></li> <li>• Comments if any</li> <li>• Publication on website.</li>   <li>• Date of last Internal Audit</li> <li>• Comments if any</li>   <li>• Review of any items outstanding from previous internal / external audit reports.</li> </ul>	<p>Forvis Mazars LLP signed off the Report &amp; Certificate 2024-25 on 12 Sept 2025.  The Report was considered by full Council 16 Sept 2025 Min 2197.6e There were no matters to report.</p> <p>The AGAR papers have been correctly published on the Council’s website.</p> <p>My Year-end Report was considered by the Council – Council 17 June 2025 Min 2182.8 noting the two highlighted areas of medium risk, the lack of financial info on the website and the Assertion 10 requirements for the 2025-26 AGAR</p>
<p><b>Minutes</b></p>	<ul style="list-style-type: none"> <li>• Review of the Council minutes in particular the full Council meetings and the Committees responsible for Governance &amp; Finance matters.</li> <li>• <b>General Power of Competence (GPC) ?</b></li> <li>• Dispensations in place eg -</li> </ul>	<p>Council has a very full programme of evening meetings and a Finance Working Group which meets at 11am approx. once per month.</p> <p>The Finance item within the Council Minutes includes in its heading “(Account and Audit Regulation 2011/817)”.  The Clerk advised that she is simply replication the structure as it was before she commenced work with the</p>

	<p>S.40 LA&amp;A Act 2014 filming/recording</p>	<p>Council. It's the "Accounts &amp; Audit Regulations 2015" that should be referred to if its felt necessary to continue including this reference point.</p>
<p><b>Code of Conduct/ Acceptance of Office</b></p>	<ul style="list-style-type: none"> <li>• Date adopted</li> <li>• Any changes in elected/co-opted members since last Audit visit?</li> <li>• DPI's complete</li> <li>• DPI's on website or weblink</li> <li>• New Governance Compliance <b>inc Councillor's Statement of Compliance (Sept 2025)</b></li> </ul> <p>NEXT ELECTION ?</p> <p><b>Local Govt Restructuring in Kent</b></p>	<p>Council 14 Jan 2025 Min 2119.8b. adopted a revised Code of Conduct policy</p> <p>14 Cllrs in post as at 31 March 2025, with 1 vacancy (NB Cllr Francis has since resigned Council 13 May 2025 Min 2171 5d)</p> <p>Max Huseyin – co-opted 17 June 2025 Council 17 June 2025 Min 2181.6a</p> <p>Marie Selby – co-opted 11 Nov 2025 Council 11 Nov 2025 Min 2214.5</p> <p>There were 15 Cllrs in post as at 31 March 2026.</p> <p>Council 11 Feb 2025 Min2126.4 the Meeting was advised that the Chairman Cllr Hall was stepping down from the Chairman's role, as there were no nominations it was decided that the Chair would be nominated at each Meeting until the next Annual Meeting in May 2025 <b>(NB no-one nominated as Chair, the Chair to be nominated at each Meeting to continue. Cllr Springett was appointed as Vice Chair and by default took the Chair at the Council Meetings). Council 16 Sept 2025 Min 2196.2 elected Cllr Hall as the Chair of the Council.</b></p> <p>For the 2026-27 Municipal Year Cllr Waters Chairman and Cllr Pottage Vice Chair from May Annual Meeting - 12 May 2026 Min 1 &amp; 2</p> <p>Next Election is in May 2028</p> <p><b>Although The Councillors have been kept informed of the LGR for Kent and the various proposals being put forward by the Principal Authorities, the Council has not declared a preference for any of the submitted options to Government.</b></p>
<p><b>Standing Orders (SOs) and Financial Regulations (FRs)</b></p>	<ul style="list-style-type: none"> <li>• Have they been formally adopted and applied?</li> <li>• Any changes been since they were adopted or the last audit and minuted?</li> <li>• Are Procurement Thresholds in place (local councils must comply with the Procurement Act 2023 especially for goods &amp; services with total value over £207,720 inc VAT from 1 Jan 2026) and consistent between SOs &amp; FRs and changes formally adopted by the Council?</li> <li>• <b>Virtual Meetings / Delegation to Clerk/RFO still in place ?</b></li> <li>• <b>Updated re New NALC Models SO's 2025, Fin Regs 2025 ?</b></li> </ul> <p>Two signature rule still in place?</p>	<p>Scheme of Delegation – reviewed and adopted by Council 12 May 2026 Min 2262.9</p> <p><b>4 A Finance Working Group.</b> The working group's role is to consider and scrutinise the Council's Financial operations and to carry out detailed analysis of current and proposed policies.</p> <p>Standing Orders &amp; Financial Regulations were both amended due to the Procurement Act and adopted by Council 12 May 2026 Min 2266 9a &amp; 9b</p>

<p><b>Risk Management</b></p>	<ul style="list-style-type: none"> <li>• <b>Risk Assessments</b> – Are they:             <ul style="list-style-type: none"> <li>• Carried out regularly?</li> <li>• Adequate?</li> <li>• Reported in the minutes?</li> </ul> </li> <li>• <b>Inspections of play equipment etc if carried out by staff/Cllrs have they been trained, accredited?</b></li> <li>• <b>ANNUAL REVIEW ?</b></li>   <li>• <b>Insurance cover</b> – is it:             <ul style="list-style-type: none"> <li>• Appropriate/Adequate?</li> <li>• LTA in place?</li> <li>• Reviewed regularly?</li> <li>• Fidelity Guarantee Cover £ (Balances + ½ Precept)</li> </ul> </li>   <li>• <b>Internal controls</b> – are they:             <ul style="list-style-type: none"> <li>• Documented?</li> <li>• Adequate?</li> <li>• Reviewed regularly?</li> </ul> </li> <li>• <b>Statement of Internal Control (SIC)?</b></li>   <li>• <b>Systems and Procedures</b> – are they:             <ul style="list-style-type: none"> <li>• Documented?</li> <li>• Adequate?</li> <li>• Followed?</li> <li>• Reviewed regularly?</li> </ul> </li>   <li>• <b>IT Policy covering digital and data compliance 2025 NALC template update Nov 2025 designed to meet 1.54 of then Proper Practices (March 2025) and Assertion 10</b></li> </ul>	<p>Risk Assessments for events such as the firework display are undertaken (based on an “event” risk assessment template).              SafePlay play equipt inspections - commenced (May 2023) a new regime of 3 x weekly inspections and the 4<sup>th</sup> week the monthly operational inspection. This weekly inspection regime was in place throughout 2025-26.              The annual ROSPA inspection was undertaken by Playsafety in July 2025.</p> <p>Risk Register reviewed and adopted by Council 12 May 2026 Min 2262.10</p> <p>Allotment Insurance - Church Lane and The Street Allotments Council 16 Dec 2025 Min2226.7a advised of the renewal of the Allotment Personal Liability Insurance from 4 Jan 2026 to 3 Jan 2027 (£5m limit) with Chris Knott (broker)              Insurance arrangements reviewed and accepted by Council 12 May 2026 Min 2262.12</p> <p>A 3-year LTA for insurance services provided by Aviva via Clear Councils (formerly BHIB) Ins Brokers, - Council 11 Oct 2022 Min 882.10ii from 1 Oct 2022 to <b>30 Sept 2025 (last year of the LTA)</b> Council 16 Sept 2025 Min 2197.7b agreed a new 3-year LTA with Clear Councils with a change of insurance company – Ecclesiastical to Sept 2028 Cover for 2024-25 extended to include Cyber Security via Talbot Underwriting Ltd (Council 17 Sept 2024 Min 2080.8a This policy was renewed with the insurer OSR via Clear Councils (Broker) in September 2025 for another year.</p> <p><b>Fidelity cover increased to £500,000</b></p> <p>Statement of Internal control for 2024-25 approved prior to AGAR 2024-25 Council 17 June 2025 Min 2182.10 <b>The 2025-26 SIC will be considered by Council on 16 June 2026</b></p> <p><b>There are in excess of 40 policies and procedures published on the Councils website.</b></p> <p>Council 15 July 2025 Min 2192.9 – adoption of Internal Controls and Model Publication Scheme Policies              Council 16 Sept 2025 Min 2198.9 – adoption of Environmental &amp; Sustainability, IT Acceptable Use &amp; Social Media, Village Green Policies              Council 14 Oct 2025 Min 2209.8 – adoption of Code of Conduct, Civility &amp; Respect, and Confidential Disclosure Policies              Council 11 Nov 2025 Min 2216.9 – adoption of IT Policy and Privacy Policy              Council 10 Feb 2026 Min 2238.8 – adoption of Mission Statement, Councillor Co-option Policy and Accessibility Statement              Council 10 Mar 2026 Min 2245.10 – adoption of Biodiversity Statement, Procurement Process Policy and Publicity Policy</p>
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<p><b>Budgetary Controls</b></p>	<ul style="list-style-type: none"> <li>• Is the annual budgeting process reported and approved by the full Council?             <ul style="list-style-type: none"> <li>○ <b>Budget/Precept amounts minuted?</b></li> <li>○ <b>Review of All Reserves included as part of the Budget Setting Process?</b></li> </ul> </li> <li>• Is the actual performance against the budgets reported to the Council during the year             <ul style="list-style-type: none"> <li>○ Compare with Fin Regs requirements?</li> </ul> </li> <li>• Are significant variances explained in sufficient detail?</li> </ul>	<p>“F&amp;GP Committee to become a monthly Finance Working Group in 2024-25 to review finances and make recommendations to Council.” This includes the Budget Monitoring Role. Associated papers are published on the website as part of the papers with the Council Agendas.</p> <p><b>Budget Monitoring</b> - The Council Meetings receive Finance Reports and Balance of Bank Accounts along with the schedule of payments to be agreed by the Council as minuted under the Finance item eg Council 17 June 2025 Min2184.15c,d,e</p> <p><b>Budget &amp; Precept 2026-27</b> Council 16 Dec 2025 Min2226.9a considered the Draft Budget (£191,082) and Precept proposals for 2026-27. Predicted Income was £193,144 and Spend £190,882 if the Council kept the Precept at £140,000. Decision deferred to the Jan 2026 Council Meeting.</p> <p><b>Tax Base 2026-27 – 3665.7 (£38.57 2025-26 Band D charge would raise £141,386)</b></p> <p><b>The last two years my Report has commented on the lack of information contained within the Council Minutes relating to the Budget setting and the resultant Precept Request. The Supporting Documents included on the website just shows the Summary Budget with no details of the considered options for Band D Tax Levels or Tax Base information The absolute minimum should be the approved Budget sum and the Precept sum sent to Maidstone BC and the impact on a Band D Property of these decisions showing the year on year increase/decrease usually supported with the Tax Base figures.</b></p> <p><b>Very disappointingly there has been no meaningful improvement in the minuting of the Budget and Precept decisions for 2026-27 with just the Summary Budget in the supporting documents” on the website against the otherwise excellent record of agenda &amp; minutes. The Clerk has advised me that Councillors were provided with these supporting papers attending the Finance Working Group and Council Meetings. The Council has adopted the Model Publication Scheme, which commits the Council to make information available as part of normal business activity, which usually includes the Council’s website.</b></p> <p><b>In my view the following Minute from the January 2026 Council Meeting is not sufficient for what is arguably the most important decision the Council makes each year.</b></p> <p><b>Council 13 Jan 2026 Min 2230.9 relating to the Precept states “Several options were considered, due to the expected high value projects the Council will be undertaking over the next year or two, including the car park drainage project and the Council office extension. Cllr English proposed a precept of £145,000, which increases the Band D payment by £0.99 per year. This was seconded by Cllr Ash and resolved with all in favour.” There is no supporting document posted to the website showing these Options.</b></p>
<p><b>Section 137 expenditure if relevant (GPC adopted?)</b></p> <p><b>£11.10 FOR 2025-26 (£10.81 FOR 2024-25)</b></p>	<ul style="list-style-type: none"> <li>• What is the cash limit for the year?</li> <li>• Is a separate account/analysis kept?</li> <li>• Has the cash limit been exceeded?</li> </ul>	<p><b>NB limit for 2026-27 is £11.060</b> as reported to Council 10 Feb 2026 Min2237.6c</p> <p>Sect. 137 spend in 2025-26 totalled - £6,200 (£5,051 in 2024-25) Grants included £1,000 to Bearsted Medical Practice PPG, £1,085 to Bearsted Cricket Club, £1,000 to Heart of Kent Hospice</p>

	Have the spending powers been properly used and Minuted?	
<b>Book-keeping</b>	<ul style="list-style-type: none"> <li>• Cashbook - is it: <ul style="list-style-type: none"> <li>• Fit for purpose?</li> <li>• Arithmetically correct?</li> <li>• Balanced regularly?</li> <li>• Reported to Council regularly?</li> </ul> </li> <li>• <b>Turnover above £200k pa ? Income &amp; Expenditure basis of accounting?</b></li> <li>• Record keeping and the arrangements in place to store previous year's accounts etc.</li> </ul>	<p>Edge IT systems 5 year contract to Feb 2024, contract extended to Feb 2027.</p> <p>AdvantEdge accounts package provided by Edge IT Systems.</p> <p>The self-employed Finance Assistant, Nicola Brittain manages the accounting software working between 10-15 hours per month through the year, although there are additional duties, which includes the monthly payroll, Budget setting and annual internal audit/AGAR.</p> <p>The excellent accounts were inspected as part of the year-end checks. The figures used in the AGAR Statement of Accounts came from the accounting package.</p> <p><b>The accounts are based on an Income &amp; Expenditure basis.</b></p>
<b>Petty Cash</b>	<ul style="list-style-type: none"> <li>• Has the amount of petty cash float been agreed?</li> <li>• Are all petty cash entries recorded?</li> <li>• Are payments made from petty cash fully supported by receipts / VAT invoices?</li> <li>• Are petty cash reimbursements signed for?</li> <li>• <b>Date of last petty cash reimbursement/top-up?</b></li> <li>• Is petty cash balance independently checked regularly</li> </ul>	N/A
<b>Payroll</b>	<ul style="list-style-type: none"> <li>• <b>Who is on the payroll and are contracts of employment in place?</b></li> <li>• Who is the RFO?</li> <li>• <b>Annual Appraisal in place ?</b></li> <li>• Have there been any changes to the establishment and/or changes to individual contracts during the year?</li> <li>• <b>Members Allowances in place and paid via payroll system?</b></li> </ul>	<p>Clerk Joanne Upton – gained iLCA to CiLCA interim qualification July 2024.</p> <p>Council 10 Dec 2024 Min 2112 7.d Clerk to work up to 37 hrs pw for 3 months (from 1 Jan 2025) and HR Comm to review the staffing requirements - arrangement moved to a rolling 3-month basis, which ceased in October 2025.</p> <p>From 1 Nov 2025 Clerk reduced her hours to 23hrs pw</p> <p>Deputy Clerk Amy Bush (10 hrs pw)- gained ILCA part of the CILCA training course. March 2025.</p> <p>Community Warden (employed by KCC), Sally Williams to be contracted 3 days per week (Tue, Thur &amp; Fri) at a cost of £27,000pa to be reviewed in 12 months' time - Council 11 Feb 2025 Min 2128.10 The Clerk advised me that the Council will vote to approve the costs yearly when received from KCC. Council 12 May 2026 Min 2265 6c agreed to the 2026-27 costings.</p>

	<ul style="list-style-type: none"> <li>• Have new appointments and changes to contracts been approved and minuted?</li> <li>• Do salaries paid agree with those approved by the Council?</li> <li>• Have PAYE/NI/Pension requirements been properly applied and accounted for?</li> <li>• Payroll outsourced?</li> </ul> <p><b>WORKPLACE PENSION IN PLACE</b></p>	<p>Council 16 Dec 2025 Min 2225.6d The Finance WG had revisited the Councillors Allowance Scheme in the light of an updated Parish remuneration Panel report from MBC and recommended the current rate up to a maximum of £480pa (based on £24 per meeting, max number of meetings 20) and a Chairperson Allowance of £720pa, be approved payable only to elected Cllrs. This is for the 2026-27 financial year and will be paid in May 2027.</p> <p>NALC pay scales for 2025-26 notified to Cllrs - Council 16 Sept 2025 Min 2197.7b</p> <p>Payroo Ltd payroll software (on a rolling monthly licence) managed in-house with assistance from Nicola Brittain (Finance Assistant) Councillors allowances and the temporary staff are paid via the payroll system.</p> <p>NEST in place available to permanent staff, Employers contribution rate 5% from 1 April 2023 matching the Employees contribution rate.</p>
<p><b>Payments</b></p>	<ul style="list-style-type: none"> <li>• Are all payments recorded and supported by appropriate documentation?</li> <li>• Are payments minuted?</li> <li>• Review of DD's and SO's ?</li> <li>• <b>STAFF costs definition for inclusion in Box 4 for 2025-26, check parity with 2024-25 ? Currently includes salary, tax, NIC &amp; Pension (employee &amp; ers) + taxable benefits ( home working allowance, broadband &amp; phone allowance etc NOT incl.)</b></li> <li>• Has VAT been identified, recorded and reclaimed?</li> <li>• Have internal control procedures inc. segregation of duties been adhered to?</li> <li>• Contracts:             <ul style="list-style-type: none"> <li>○ What contracts exist?</li> </ul> </li> </ul>	<p>Approved Payments listed on the Minutes Webpage as a Supporting Document Appendix,</p> <p>Yes</p> <p>Review of DD's and regular payments – reviewed by Council 12 May 2026 Min 2262.13</p> <p>The Edge IT accounting package collects the staff costs together in compliance with the “staff costs definition” for inclusion in Box 4 of the Statement of Accounts section of the AGAR</p> <p><b>VAT Claims –</b>          April to June 2025 - £2,297 recd 11 July 2025          July to Sept 2025 - £4,363 recd 10 Oct 2025          Oct to Dec 2025 - £2,141 recd 6 Feb 2026          Jan to Mar 2026 - £ 2,713 recd 30 April 2026</p> <p><b>Notable contracts in place included:-</b>          Safeplay PS Ltd – play equipt inspections (weekly &amp; monthly)          Biffa Waste – commercial waste collections          Compute4U – computer leasing monthly fee          Managed Technology – Konica printer usage</p>

	<ul style="list-style-type: none"> <li>○ Compliance with SOs &amp; FRs for letting of contracts?</li> <li>○ Have any new contracts or contract variations and/or extensions been awarded in the year?</li> <li>○ Have contract payments been made in accordance with the contract document?</li> </ul>	<p>Nicola Brittain (Numbers by Nicola)– Finance &amp; Payroll support          Payroo – payroll software          LRH Property Maintenance. – Maintenance work          Tomato Energy for a fixed price contract to 2027 for street lighting supply          Castle Water - allotments          Vision ICT – Hosted email account          BT - phone/broadband facilities at the parish office          Landscape Services - annual tree inspection &amp; works as necessary          Prism Alarms – Mtce and monitoring of the Office Alarm          Green Stripe – Mtce of 5 planters          Warings - Grounds Mtce Contract inc Closed Churchyard for 2024          Omny Law – Tennis Club lease, legal fees.          Martine Waghorn – Valuation Services re Rental &amp; capital valuations on land at Madginford Hall.</p>																		
Receipts	<ul style="list-style-type: none"> <li>● Are all receipts recorded correctly?</li> <li>● Are all receipts promptly banked?</li> <li>● Precept, CTSG and Sect 106 &amp; CIL payments</li> <li>● <b>Are income records inc allotments, burials, hirings adequate?</b></li> <li>● Are invoicing arrangements adequate including VAT where applicable?</li> </ul>	<p>Payment gateway via the website provided by Stripe approved Council in May 2020.  <b>Main income sources:-</b>          Fireworks event - £21,146          Maidstone BC – PSS grant - £11,510          CIL monies - Nil          KCC Grant re Hopper Bus Scheme - £13,166          Allotment income - £3,581</p>																		
Bank reconciliation & PWLB Loans	<ul style="list-style-type: none"> <li>● What current/deposit accounts exist?</li> <li>● <b>Investment Strategy recommended where bank balances are in excess of £100k.</b></li> <li>● <b>FSCS aware/compliant</b> – protection value increased to £120k from Dec 2025, BUT only for Councils with an annual budget below 500,000 Euros equivalent to £430,600 approx.</li> </ul>	<p><b>The bank balances as at 31 March 2026 were:-</b></p> <table border="0"> <tr> <td>Unity Trust Bank c/a (8883)</td> <td>- £18,307</td> <td></td> </tr> <tr> <td>Unity Instant Access (0732)</td> <td>- £99</td> <td>(1.95%)</td> </tr> <tr> <td>Redwood 95 day notice (5145)</td> <td>- £109,972</td> <td>(3.50%)</td> </tr> <tr> <td>Buckingham Bu Soc</td> <td>£86,742</td> <td>(2.55% base rate tracker to 30 Oct 2026))</td> </tr> <tr> <td>Hampshire Bank 1yr Bond (8983)</td> <td>- £83,630</td> <td>(renewed 4.22% 19 Sept 2025 to 17 Sept 2026)</td> </tr> <tr> <td></td> <td><b>Total - £298,750</b></td> <td></td> </tr> </table> <p>£50k to Redwood 35 day var rate at 3.80% (From 21 April 2026)</p> <p><b>Long-term Assets -</b>  <b>Unity Bank 2yr fixed rate (0571) - £85,000 to 2 July 2026 (5.00%)</b>  <b>Camb &amp; Counties.Bank - 5yr Bond fixed rate (9699) - £50,000 to 5 Nov 2029 (4.40%), year-end value £52,206</b></p>	Unity Trust Bank c/a (8883)	- £18,307		Unity Instant Access (0732)	- £99	(1.95%)	Redwood 95 day notice (5145)	- £109,972	(3.50%)	Buckingham Bu Soc	£86,742	(2.55% base rate tracker to 30 Oct 2026))	Hampshire Bank 1yr Bond (8983)	- £83,630	(renewed 4.22% 19 Sept 2025 to 17 Sept 2026)		<b>Total - £298,750</b>	
Unity Trust Bank c/a (8883)	- £18,307																			
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Buckingham Bu Soc	£86,742	(2.55% base rate tracker to 30 Oct 2026))																		
Hampshire Bank 1yr Bond (8983)	- £83,630	(renewed 4.22% 19 Sept 2025 to 17 Sept 2026)																		
	<b>Total - £298,750</b>																			

	<ul style="list-style-type: none"> <li>• Are bank reconciliations regularly carried out for each account and signed off by Councillors?</li> <li>• Year-end Level of Balances to Precept ratio</li> <li>• Are the cheque counterfoils, paying-in books and bank statements adequately referenced?</li> <li>• When was the last review of the banking arrangements?</li> <li>• <b>Internet Banking?</b></li> <li>• <b>Debit/Credit Card?</b></li> <li>• <b>and if in place Financial Regs up to date ?</b></li> <li>• Signature review (Two signatures required?)</li> <li>• Any PWLB loans in place ?</li> </ul>	<p>Finance Working Group monitors the investments.</p> <p>Lloyds Bank corporate “multi-pay” card in place in the Clerks name. Items spent on the card are under the Clerks delegation or pre-approved during a committee meeting. The payments made using the card are listed in the schedule of payments presented to full Council.</p> <p>Unity Trust Bank has 6 signatories, Cllrs Ash, Hall, Jagger, Smith, Spooner and Clerk Joanne Upton from May 2024. Cambridge &amp; Counties Bank and Buckinghamshire Bu Soc - signatories - Cllrs Hall Jagger and Smith + Clerk</p> <p>No loans</p>
<p>Assets changes Asset Register (AR) and Investment Register if applicable.</p> <p>Loans by the Council</p>	<ul style="list-style-type: none"> <li>• Are all the material assets owned by the Council recorded in an AR ?</li> <li>• Is the AR up to date?</li> <li>• Basis of Asset Values and Reviews</li> <li>• Are long-term investments recorded?</li> <li>• Does the AR show the insurance values ?</li> <li>• Digital Photographic evidence?</li> <li>• Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ?</li> <li>• Loans to local bodies including any indemnities in place.</li> </ul>	<p><b>Total Asset Value as at 31 March 2025 - £413,202</b></p> <p>Assets Register reviewed by Council 12 May 2026 Min 2262.11</p> <p><b>New Assets in 2025-26</b> Increase in Long-Term Investments with Cambridge &amp; Counties - £2,206 (capitalised interest) 2 benches - £216</p> <p><b>Disposals - £22,455 (ie removal of benches form the Asset Register)</b> Council 15 July 2025 Min2191 7b Finance Working Group - The working group decided to remove benches, except those purchased by BPC from the Asset Register and keep on an inventory.</p> <p><b>Asset Value as at 31 March 2026 - £393,169</b></p> <p><b>Council 14 April 2026 Min 2256.9</b> The Finance Working Group have reviewed the valuation report from Martine Waghorn Chartered Surveyors and recommend the following: BPC to offer £56,500 to purchase the land including the car park. If KCC do not wish to sell the car park BPC will offer £45,250 to purchase the land excluding the car park, but will need to establish with KCC responsibility for car park. If KCC decline the offer to purchase the land BPC will offer to pay rent at £1650 for</p>

		<p>the continuing lease. Cllr Hall requested the Leases Working Group is given delegated authority to commission Martine Waghorn for further advice should it be necessary and delegated authority to agree sundry expenditure on legal processes linked to completion of the sale. Cllr's English and Springett declared an interest as members of the Madginford Hall Committee and will not vote. Cllr Hall proposed to accept the above terms, this was seconded by Cllr Ash and resolved with 9 in favour and 2 no votes.</p>
<p><b>Year-end procedures inc. AGAR</b></p>	<ul style="list-style-type: none"> <li>• Does the <b>2025-26 AGAR Statement of Accounts</b> agree with the cashbook?</li> <li>• Is there an audit trail from the financial records to the accounts and have debtors and creditors been properly recorded?</li> <li>• <b>Date of approval of 2024-25 AGAR &amp; Certificate of Exemption criteria met, exemption declared</b></li> <li>• <b>PROOF of public rights provision during summer 2025 &amp; website– AIAR ICOs</b></li> <li>• <b>Public Inspection Period Minuted ?</b></li> <li>• Governance compliance regime - refer to <b>Practitioners' Guide 2025</b></li> </ul>	<p>Accounting records were checked against the figures to be used in the AGAR Statement of Accounts for 2025-26, including the Bank Reconciliation. There was a big underspend on Special Projects £195k Financial Budget Comparison sheets on the website.</p> <p>The AGAR 2024-25 was approved by Council 17 June 2025 Mins 2183.11 &amp; .12, the RFO had signed off the Statement of Accounts on 20 May 2025</p> <p><b>Date of Announcement</b> - 18 June 2025  <b>Public Inspection period</b> – 19 June to 30 July 2025  <b>Evidence</b> – Screen shot dated 18 June 2025</p> <p>Council 17 June 2025 Min 2183.12 accepted the above dates for the Public Inspection period</p> <p>Proposed Period of Public Inspection for 2025-26 to be from 19 June to 30 July 2026</p>
<p><b>Additional tests – (as necessary)</b></p>	<ul style="list-style-type: none"> <li>• Computer systems: <ul style="list-style-type: none"> <li>○ The procedures for the backing up of computerised records</li> <li>○ Council owned PC/laptop ?</li> <li>○ <b>Email security</b></li> <li>○ <b>Encryption of data?</b></li> </ul> </li> <li>• <b>Trust Funds/Charities – Charity Commission filing?</b></li> <li>• Annual review of the effectiveness of Internal Audit inc. Appointment of IIA</li> </ul>	<p><b>One significant change to the current IT arrangements since my last visit is the changeover to the new website provided by Parish Council Websites who will also host the email accounts . The Council's Communication Committee oversee the Council's IT requirements.</b></p> <p>The Council's computer files are backed up to the Microsoft OneDrive, which is available online to staff should they need it.  Compute4U and Secure Tech Systems Ltd (CCTV system) assist with any technical IT matters.</p> <p>Upgrade to Windows Pro (includes bitlocker encryption) Council 14 April 2026 Min 2256.7a</p> <p>Not applicable</p> <p>Re-appointed Council 17 June 2025 Min 2182 9c</p>

<ul style="list-style-type: none"> <li>● <b>Website host and Webmaster and any changes?</b></li> <li>● <b>Website functionality &amp; accessibility NALC L09-18</b></li> <li>● <b>TRANSPARENCY CODE compliant especially for Exempt Authorities</b></li> <li>● <b>Post GDPR (May 2018)</b> <ul style="list-style-type: none"> <li>○ <b>Privacy Notice</b></li> <li>○ <b>Cllr email addresses?</b></li> <li>○ <b>Email disclaimer</b></li> </ul> </li> </ul> <p><b>Other matters inc DPO arrangements</b></p> <p>PRACTITIONERS' GUIDE 2025  <b>From 2025-26 the AGAR Section 1 Annual Governance Statement will include an additional Assertion 10 Digital and Data Compliance.</b></p>	<p>Vision ICT used to provide the domain name, which has been taken over by Parish Council Websites Council 17 Sept 2024 Min 2079.6d          emails to be transferred from Vision ICT to Parish Council Websites due to happen on 27 Sept 2024</p> <p>Cllr email addresses in place eg <a href="mailto:david.hall@bearstedparishcouncil.gov.uk">david.hall@bearstedparishcouncil.gov.uk</a> the emails were provided by Vision ICT but have been transferred to the new website provider Parish Council Websites. All Councillors were reminded that any official correspondence with parishioners should only be sent via the BPC emails in line with the Email Etiquette Policy</p> <p><b>IT Policy adopted by Council 12 May 2026 Min2266.9e, also approved Data Handling policy (9c), Email Policy (9d) and Data Handling Agreement (9e)</b>          Data mapping service to be conducted by Jonco-IT to support compliance with Assertion 10 - Council 10 Mar 2026 Min 2244.8c          Council 14 April 2026 Min 2256.8 Jonco-IT report flagged several issues to be addressed during 2026-27</p>
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# **BEARSTED PARISH COUNCIL STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31<sup>st</sup> MARCH 2026**

## **1. SCOPE OF RESPONSIBILITY**

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

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

## **2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL**

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

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

The system of internal control has been in place at the Council for the year ended 31 March 2026 and up to the date of approval of the AGAR (annual governance statement and accounting statements) and, except for the details of significant internal control issues at section 5 of this Statement, accords with proper practice.

## **3. THE INTERNAL CONTROL ENVIRONMENT**

### **The Council:**

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

The Council reviews its obligations and objectives and approved budgets for the following year at its January meeting. The January meeting of the Council approved the level of precept for the following financial year.

The Full Council meets eleven times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Parish Clerk and Committees.

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

### **Clerk to the Council / Responsible Financial Officer:**

The Council has appointed a Clerk to the Council who acts as the Council’s advisor and administrator. The Clerk is the Council’s Responsible Financial Officer and is responsible for administering the Council’s finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures

that the Council's procedures, control systems and policies are adhered to and reviewed as necessary.

**Payments:**

All payments are reported to the Council for approval. Two Members of the Council must authorise and sign every cheque or other approved payment arrangement. Standing order, direct debit, BACS and Internet Banking arrangements are reviewed monthly.

**Income:**

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

**Risk Assessments / Risk Management/Risk Register:**

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

**Internal Audit:**

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

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

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

**External Audit:**

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

**4. REVIEW OF EFFECTIVENESS**

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

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

**5. SIGNIFICANT INTERNAL CONTROL ISSUES**

No significant internal control issues were identified during the 2025-26 financial year.

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

\_\_\_\_\_  
Chair  
Bearsted Parish Council

\_\_\_\_\_  
Clerk  
Bearsted Parish Council

\_\_\_\_\_  
Date

## Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

ENBearsted Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed			'Yes' means that this authority:
	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 have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.				<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	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.				<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

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

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2025/26 for


EN Bearsted Parish Council TY

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	386,336	272,255	Total balances and reserves at the beginning of the year as recorded in the financial records. Value <b>must</b> agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	133,267	140,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	74,859	69,809	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	54,757	44,305	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	267,449	142,414	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	272,255	295,345	Total balances and reserves at the end of the year. <b>must</b> equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	269,970	298,750	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	413,202	393,169	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.

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

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

SIGNATURE REQUIRED  
  
 Date 19/05/2026

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

# Bearsted Parish Council

## Expenditure transactions - approval list

Start of year 01/04/26

Supplier totals will include confidential items

No	Payment Reference	Gross Heading	Invoice date	Details	Invoice
5915		██████ 100/3	25/06/26	Amy Bush - June pay	June pay
				Amy Bush - Total	
5904		£100.88 115/2	20/05/26	British Telecom - BT charges May	M147 9W
		<b>£100.88</b>		British Telecom - Total	
5863		£7.06 235/1/2	11/05/26	Castle Water - The St allotments - April 2026	10009999536
5866		£7.07 235/2/1	18/05/26	Castle Water - Allotments C Lane 01.04.26 - 30.04.26	TWCB042502
5901		£7.30 235/2/1	05/06/26	Castle Water - Allotments C Lane 01.05.26 - 31.05.26	TWCB045231
		<b>£21.43</b>		Castle Water - Total	
5911		£1,440.00 240/6	27/05/26	Commercial Services Trading Ltd - Carry out annual tree survey	LS215946
		<b>£1,440.00</b>		Commercial Services Trading Ltd - Total	
5910		£765.40 145/2	02/06/26	David Buckett - Year end 2025-2026 audit	1716
		<b>£765.40</b>		David Buckett - Total	
5869		£1,575.00 740/2	01/05/26	Dynamic Fireworks Ltd - Deposit for fireworks - 06/11/26	33878
		<b>£1,575.00</b>		Dynamic Fireworks Ltd - Total	
5902		£42.00 115/12	22/05/26	██████ - Cleaning of office	Inv 29
		<b>£42.00</b>		██████ - Total	
5909		£70.11 410/2	01/06/26	EDF Energy - 01.05.26 - 31.05.26 elec WT	CI-CBA22A74-0021
		<b>£70.11</b>		EDF Energy - Total	
5917		£825.56	25/06/26	HMRC - PAYE and NI June (office staff)	June pay
	1	£404.80 100/1		PAYE June	
	2	£420.76 100/6		NI June	
		<b>£825.56</b>		HMRC - Total	
5912		£15.00 115/12	02/06/26	Ian's Window Cleaning - 02.06 clean of windows and cobwebs	02.06.26
		<b>£15.00</b>		Ian's Window Cleaning - Total	

Signature

Signature

Date

# Bearsted Parish Council

## Expenditure transactions - approval list

Start of year 01/04/26

Supplier totals will include confidential items

No	Payment Reference	Gross Heading	Invoice date	Details	Invoice
5913		£58.33	02/06/26	Joanne Upton - Expenses	Expenses
	1	£4.65 115/8		Milk 20.04, 13.05, 02.06, 08.06	
	2	£4.00 115/8		Milk and biscuits for audit	
	3	£3.70 115/8		Accident book	
	4	£45.98 285/1/2		2 ext padlocks for BWT park	
5914		████████ 100/3	25/06/26	Joanne Upton - June payroll	June pay
		████████		Joanne Upton - Total	
5903		£2,743.23 350/6	20/05/26	Kent County Council - 22.05 - 22.06 Traffic island upgrade A20	900269862
		£2,743.23		Kent County Council - Total	
5890		£3.00 115/17	02/06/26	Lloyds Bank - Card charges	Card chgs
		£3.00		Lloyds Bank - Total	
5888		£19.97 115/4	07/05/26	Lloyds Card - Adobe - 07.05 - 06.06 adobe charges	Adobe 1
5889		£24.26 115/4	20/05/26	Lloyds Card - Adobe - 20.05 -19.06 adobe charges	Adobe 2
		£44.23		Lloyds Card - Adobe - Total	
5905		£64.00 282/2	30/05/26	LRH Property Maintenance - Sand/varnish sign at Woodland Trust	0013
5906		£466.00 215/1	30/04/26	LRH Property Maintenance - Rub down an oil benches	0011
		£530.00		LRH Property Maintenance - Total	
5900		£60.75 115/14	01/06/26	Madginford Hall - Hire of hall for May	01062026 BPC
		£60.75		Madginford Hall - Total	
5867		£408.00 260/2	13/05/26	Midas Waste - Waste bins for The Green (summer)	INV32226
		£408.00		Midas Waste - Total	
5916		£182.96 100/5	25/06/26	NEST Pension - June pension deductions	June pay
		£182.96		NEST Pension - Total	
5907		£384.38 100/8	29/05/26	Nicola Brittain - Finance support May	112
		£384.38		Nicola Brittain - Total	

Signature \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

# Bearsted Parish Council

## Expenditure transactions - approval list

Start of year 01/04/26

Supplier totals will include confidential items

No	Payment Reference	Gross	Heading	Invoice date	Details	Invoice
5876		£2,648.16		14/05/26	Paul Waring - Work undertaken to end March 2026	15095
	1	£498.00	200/2		Ragstone Rd Footpath - cut back vegetation, clearing, drains	
	2	£585.12	210/1		Cinder path - cutting hedge, trimming vegetation	
	3	£534.24	295/1		Landway - hedge cutting	
	4	£318.00	210/3		Bearsted Green - install four signs by boundary (cricket)	
	5	£712.80	255/2		Cutting hedge, clear trimmings, cut back bushes	
		<b>£2,648.16</b>			Paul Waring - Total	
5873		£72.00	115/4	01/05/26	RMX Cloud Ltd - Leased laptops x 3	22205
5874		£34.38	115/4	01/05/26	RMX Cloud Ltd - Licences for laptops x 3	22218
5875		£542.40	115/4	04/05/26	RMX Cloud Ltd - 3 Windows Pro Licences plus labour	22196
		<b>£648.78</b>			RMX Cloud Ltd - Total	
5868		£370.80		07/05/26	Safeplay PS Ltd - Monthly play area checks - April	34457
	1	£185.40	210/2		Monthly play area inspections	
	2	£185.40	285/1/2		Monthly play area inspections	
		<b>£370.80</b>			Safeplay PS Ltd - Total	
5908		£303.00	255/2	21/05/26	Secure Tech Systems Ltd - Supply and fit high security lock in CL car park	2419
		<b>£303.00</b>			Secure Tech Systems Ltd - Total	
5899		£3.70	255/3	05/06/26	Spitfire Network Services - Monthly charges (CCTV)	SBS1361079
		<b>£3.70</b>			Spitfire Network Services - Total	
5894		£61.75	400/1	26/05/26	Valda Energy - Unmetered street lighting 24.04.26-23.05.26	1887255
5895		-£0.48	400/1	26/05/26	Valda Energy - Unmetered street lighting credit	1887251
5897		£59.46	410/2	01/06/26	Valda Energy - Metered lighting 24.05 - 23.06	1894737
		<b>£120.73</b>			Valda Energy - Total	

The following payments have already been made

5864	05262026 Castle Water	£7.06	220/2	11/05/26	Castle Water - April water usage - Pond	10009988841
		<b>£7.06</b>			Castle Water - Total	

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Date \_\_\_\_\_

# Bearsted Parish Council

## Expenditure transactions - approval list

Start of year 01/04/26

Supplier totals will include confidential items

No	Payment Reference	Gross	Heading	Invoice date	Details	Invoice
5870	05202026 EDF	£73.59	410/2	05/05/26	EDF Energy - 01.04.26 - 30.04.26 elec WT	CI-CBA22A74-0020
		<b>£73.59</b>			EDF Energy - Total	
5871	05202026 Payroo	£30.00	115/10	10/05/26	Payroo Ltd - Payroo charges Apr-May	PS-S27-00249
		<b>£30.00</b>			Payroo Ltd - Total	
5872	05222026 Spitfire	£9.91	255/3	08/05/26	Spitfire Network Services - Monthly charges (CCTV)	SBS1355843
		<b>£9.91</b>			Spitfire Network Services - Total	
5896	05122026 Valda	£63.42	410/2	02/05/26	Valda Energy - Metered lighting 24.04-23.05	1848140
		<b>£63.42</b>			Valda Energy - Total	
<b>Total</b>		<b>£16,050.94</b>				

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# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

		<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
<b>INCOME</b>				
<b>Full Council</b>				
1000	Precept	£100,590.00	£100,590.00	£0.00
1050	Bearsted & Thurnham Bowling Club	£0.00	£0.00	£0.00
1060	Bearsted Guide Association	£0.00	£0.00	£0.00
1070	Bearsted Scout Group	£0.00	£0.00	£0.00
1080	Bearsted Cricket Club	£0.00	£0.00	£0.00
1090	Bearsted & Thurnham Lawn Tennis Club	£0.00	£0.00	£0.00
1100	Bank Interest - Current	£0.00	£0.00	£0.00
1120	Bank Interest - Land & Buildings Account	£0.00	£0.00	£0.00
1121	Bank Interest - Buckinghamshire	£0.00	£0.00	£0.00
1125	Bank Interest - Cambridge Acct	£0.00	£0.00	£0.00
1130	Bank Interest - Skipton	£0.00	£0.00	£0.00
1131	Bank Interest - Redwood	£4,000.00	£0.00	-£4,000.00
1132	Bank Interest - Unity Savers	£8,500.00	£0.00	-£8,500.00
1133	Bank Interest - Unity Instant Access	£0.00	£0.00	£0.00
1134	Bank Interest - C&C	£2,200.00	£0.00	-£2,200.00
1135	Bank Interest - Hampshire Trust	£3,500.00	£0.00	-£3,500.00
1136	Bank Interest - Buckinghamshire	£0.00	£0.00	£0.00
1140	Misc Income	£0.00	£0.00	£0.00
1145	CIL Receipts (not traffic)	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

	2026/2027	Actual Net	Balance
<b>Total Full Council</b>	£118,790.00	£100,590.00	-£18,200.00
<b>Environment</b>			
2005 Precept	£24,210.00	£24,210.00	£0.00
2010 Miscellaneous Income	£0.00	£3.00	£3.00
2020 Allotments	£3,142.67	£3,618.96	£476.29
2030 Electricity Refund	£10.00	£0.00	-£10.00
2035 Insurance Claim - Noticeboards	£0.00	£0.00	£0.00
2150 Play areas - PSS	£450.11	£0.00	-£450.11
2200 Grounds maintenance-PSS	£10,651.44	£0.00	-£10,651.44
2300 Churchyard War Memorial - PSS	£409.94	£0.00	-£409.94
2400 Elizabeth Harvie Field Hire	£200.00	£0.00	-£200.00
2450 The Green - Hire fees	£80.00	£0.00	-£80.00
<b>Total Environment</b>	£39,154.16	£27,831.96	-£11,322.20
<b>Community Projects</b>			
7000 Market on the Green	£0.00	£0.00	£0.00
7060 Christmas Market	£0.00	£0.00	£0.00
7100 Playscheme	£0.00	£0.00	£0.00
7400 Fireworks	£20,000.00	£0.00	-£20,000.00
7650 Other income	£0.00	£0.00	£0.00
7660 Misc Income	£0.00	£0.00	£0.00
7700 Precept	£500.00	£500.00	£0.00
<b>Total Community Projects</b>	£20,500.00	£500.00	-£20,000.00
<b>Special Projects</b>			
9000 Special Projects Income	£0.00	£0.00	£0.00
<b>Total Special Projects</b>	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

	<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
<b>Traffic and Transport</b>			
3000 Precept	£19,700.00	£19,700.00	£0.00
3004 Shopper Bus	£0.00	£0.00	£0.00
3005 CIL Neighbourhood Receipts	£0.00	£0.00	£0.00
3006 Miscellaneous	£0.00	£0.00	£0.00
<b>Total Traffic and Transport</b>	<b>£19,700.00</b>	<b>£19,700.00</b>	<b>£0.00</b>
<b>Total Income</b>	<b>£198,144.16</b>	<b>£148,621.96</b>	<b>-£49,522.20</b>

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

		<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
<b>EXPENDITURE</b>				
<b>Full Council</b>				
100	Staff Salaries	£79,810.48	£7,997.09	£71,813.39
108	Bank Charges - Cambridge	£0.00	£0.00	£0.00
110	Parish Office - (Equipment)	£0.00	£0.00	£0.00
111	Bank Charges - Redwood	£0.00	£0.00	£0.00
115	Parish Office (Administration)	£6,412.00	£1,568.80	£4,843.20
116	Bank Account Set Up	£0.00	£0.00	£0.00
117	APM Costs	£1,000.00	£0.00	£1,000.00
120	Training	£1,400.00	£0.00	£1,400.00
125	Law & Order	£0.00	£0.00	£0.00
130	Subscriptions	£2,380.00	£2,253.00	£127.00
140	Parish office (Refurbishment)	£0.00	£0.00	£0.00
145	Audit fees	£1,600.00	£0.00	£1,600.00
150	Parish office- (Utilities)	£4,550.00	£116.04	£4,433.96
155	Legal/Consultancy Fees	£1,000.00	£345.00	£655.00
160	Councillors Allowance	£5,520.00	£3,936.00	£1,584.00
165	Parish Awards	£0.00	£0.00	£0.00
170	Defibrillator	£100.00	£0.00	£100.00
175	Insurance	£2,400.00	£0.00	£2,400.00
180	S137 Payments/Donations	£5,600.00	£504.00	£5,096.00
190	Contingency	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

		<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
195	Election costs	£0.00	£0.00	£0.00
<b>Total Full Council</b>		£111,772.48	£16,719.93	£95,052.55
<b>Environment</b>				
200	General	£2,705.00	£415.00	£2,290.00
210	Bearsted Green (Maintenance)	£11,600.00	£1,002.10	£10,597.90
215	Bearsted Green (Benches)	£500.00	£466.00	£34.00
220	Bearsted Green (Pond)	£4,955.00	£19.99	£4,935.01
235	Allotments	£1,710.00	£229.30	£1,480.70
240	Tree work	£5,000.00	£1,200.00	£3,800.00
245	Environmental Enhancements	£100.00	£0.00	£100.00
255	Church Lane car park	£1,585.00	£858.12	£726.88
260	Bearsted Green (Bins)	£450.00	£340.00	£110.00
265	Holy Cross Church	£4,200.00	£0.00	£4,200.00
270	Meadow Bank Maintenance	£2,200.00	£0.00	£2,200.00
280	Elizabeth Harvie Field Maintenance	£1,300.00	£0.00	£1,300.00
282	Church Landway Maintenance	£800.00	£64.00	£736.00
285	Church Landway - Play area	£2,100.00	£154.50	£1,945.50
290	Church Landway - Lighting	£1,000.00	£0.00	£1,000.00
295	Church Landway - Grass maintenance	£0.00	£445.20	-£445.20
400	Footway Lighting	£1,600.00	£127.12	£1,472.88
410	Electricity costs	£1,200.00	£143.97	£1,056.03
<b>Total Environment</b>		£43,005.00	£5,465.30	£37,539.70

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

		<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
<b>Planning</b>				
600	Planning	£0.00	£0.00	£0.00
<b>Total Planning</b>		£0.00	£0.00	£0.00
<b>Community Projects</b>				
135	Licensing	£210.00	£0.00	£210.00
205	Christmas Costs	£5,000.00	£0.00	£5,000.00
250	Noticeboards	£300.00	£0.00	£300.00
700	Market on the Green	£235.00	£0.00	£235.00
710	Play scheme	£0.00	£0.00	£0.00
730	Newsletter	£100.00	£11.03	£88.97
740	Fireworks	£13,050.00	£1,929.94	£11,120.06
760	Hire fees (Green)	£0.00	£0.00	£0.00
770	Christmas Light Switch On	£200.00	£0.00	£200.00
771	Digital Engagement	£500.00	£0.00	£500.00
785	Other Events	£800.00	£0.00	£800.00
786	Comms - Initiatives	£1,000.00	£0.00	£1,000.00
<b>Total Community Projects</b>		£21,395.00	£1,940.97	£19,454.03
<b>Special Projects</b>				
900	Contingency	£0.00	£0.00	£0.00
902	Meadowbank/Bell Lane	£0.00	£0.00	£0.00
903	Bearsted Goods Shed (Coalyard)	£0.00	£0.00	£0.00
904	Other New	£0.00	£0.00	£0.00
905	Special Projects - Church Landway Drainage	£0.00	£0.00	£0.00

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

		<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
906	Special Projects - Allotments	£0.00	£0.00	£0.00
907	Special Projects - Tree Work	£0.00	£0.00	£0.00
908	Special Project - Play Area Enhancements	£0.00	£0.00	£0.00
909	Special Projects - Community Project	£65,000.00	£0.00	£65,000.00
910	Special Projects - Office Extension	£97,071.00	£0.00	£97,071.00
911	Special Projects - Car Park Drainage	£36,970.00	£32,987.86	£3,982.14
912	Special Projects - Events Cancellation	£10,730.92	£0.00	£10,730.92
	<b>Total Special Projects</b>	<b>£209,771.92</b>	<b>£32,987.86</b>	<b>£176,784.06</b>
	<b>Land Fund</b>			
300	Land Fund	£0.00	£0.00	£0.00
	<b>Total Land Fund</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
	<b>Traffic and Transport</b>			
350	Traffic Calming	£9,350.00	£6,225.74	£3,124.26
351	Shopper Grant Costs	£8,666.00	£8,500.00	£166.00
352	CIL Neighbourhood Grant Costs	£10,674.00	£0.00	£10,674.00
353	Contingency/Other Costs	£10,350.00	£0.00	£10,350.00
	<b>Total Traffic and Transport</b>	<b>£39,040.00</b>	<b>£14,725.74</b>	<b>£24,314.26</b>
	<b>Total Expenditure</b>	<b>£424,984.40</b>	<b>£71,839.80</b>	<b>£353,144.60</b>

# Financial Budget Comparison

Comparison between 01/04/26 and 31/05/26 inclusive. Includes due and unpaid transactions.

Excludes transactions with an invoice date prior to 01/04/26

	<b>2026/2027</b>	<b>Actual Net</b>	<b>Balance</b>
Total Income	£198,144.16	£148,621.96	-£49,522.20
Total Expenditure	£424,984.40	£71,839.80	£353,144.60
<b>Total Net Balance</b>	<b>-£226,840.24</b>	<b>£76,782.16</b>	

## BANK ACCOUNT DETAILS - As reviewed and agreed at the finance meeting on the 11th June 26

Bank	Acc. Type	Term	Ends	Interest Paid	Interest Rate	Balance
Unity	Current	n/a	n/a			£40,881.18
Unity - Instant Access	Instant Access Saver	n/a	n/a	Quarterly	1.95%	£99.21
Unity - Fixed Rate	Fixed Rater Saver	24 month	02/07/2026	Jul-26	5.00%	£85,000.00
Cambridge & Counties	Fixed Rater Saver	60 months	31/10/2029	Annually in Oct	4.40%	£52,206.03
Hampshire	Fixed Rater Saver	12 months	19/09/2026	Annually in September	4.22%	£83,630.04
Redwood Bank	95 day Notice Acc	n/a	n/a	Annually	3.25%	£109,971.78
Buckinghamshire BS	Instant Access Saver	n/a	30/10/2026	Annually in Dec	2.55%	£86,741.85
Redwood Bank	35 day Notice Acc	n/a	n/a	Annually in Apr	3.74%	£50,000.00

**TOTAL**

**£508,530.09**