

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

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

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

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

20/05/2026

and recorded as minute reference:

KPC/MW/120 Item 6.2

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

Chair



Clerk



Kentchurchparishcouncil.gov.uk

Section 2 – Accounting Statements 2025/26 for

Kentchurch Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
1. Balances brought forward	12,003	7,813	<i>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.</i>
2. (+) Precept or Rates and Levies	9,000	9,250	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	4,503	19,361	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	6,521	7,368	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	11,172	19,726	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	7,813	9,330	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	7,813	9,330	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	5,761	5,761	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

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

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



Date

20/04/2026

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

20/05/2026

as recorded in minute reference:

KPC/MW/120 Item 6.3

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



KENTCHURCH PARISH COUNCIL
2025 - 2026 Year End

1	2	3	4	5	6
2024-2025	2025-2026	2025-2026	Income	2026-2027	2027-2028
Actual	Budget	Actual		Budget	Budget
£ 126.05	£ 100.00	£ 78.53	Bank Interest Barclays	£ 80.00	£ 80.00
£ 9,000.00	£ 9,250.00	£ 9,250.00	Annual Precept	£ 11,250.00	£ 11,250.00
£ 1,825.00	£ 200.00	£ 174.52	VAT Recovered	£ 2,450.00	£ 1,100.00
£ 220.00			Lengthsman Grant 2023-2024 TGC		
£ 1,512.00	£ 1,820.00	£ 486.00	Lengthsman HFD Grant 2024-2025	£ -	£ -
£ 720.00		£ 4,152.00	Drainage Ditching Grant 2024-2025		
£ -		£ 1,000.00	Drainage Asset Survey 2024-2025		
		£ 2,340.00	Lengthsman HFD Grant 2025-2026	£ -	
		£ 2,237.00	Ditching Grant HFD 2025-2026		
		£ 8,890.50	Drainage Grant HFD 2025-2026		
			Lengthsman Grant HFD 2026-2027	£ 2,340.00	£ 2,340.00
£ 100.00			Unpresented Cheque		
		£ 3.06	Wayleave		
£ 13,503.05	£ 11,370.00	£ 28,611.61	Total Income	£ 16,120.00	£ 14,770.00
			Expenditure		
			Administration		
£ 6,520.80	£ 6,750.00	£ 6,926.40	Clerk's Salary Gross	£ 7,250.00	£ 7,505.00
		£ 288.36	Employers NIC	£ 300.00	£ 320.00
£ 184.77	£ 200.00	£ 153.36	Vehicle Expenses	£ 150.00	£ 150.00
£ 135.00	£ 135.00	£ 105.00	Stationery & Consumables	£ 135.00	£ 135.00
£ 41.50	£ 80.00	£ 40.89	Postage	£ 80.00	£ 80.00
	£ 100.00		Publishing		
£ 264.00	£ 330.00	£ 264.00	Insurances	£ 330.00	£ 330.00
£ 35.00	£ 35.00	£ 47.00	ICO Data Protection Registration	£ 35.00	£ 35.00
£ 40.00	£ 50.00	£ 40.00	Audit Fees	£ 260.00	£ 50.00
£ 54.67	£ 140.00	£ 24.50	Computer Software PAYE + Back Up	£ 50.00	£ 50.00
£ 120.00	£ 120.00	£ 80.00	Meeting Room Expenses	£ 120.00	£ 120.00
			Agency		
	£ 250.00		Parish Lengthsman Additional Work	£ -	£ -
£ 2,748.00	£ 1,820.00	£ 96.00	Lengthsman HFD Grant 2024-2025		
£ 4,872.00			Drainage Ditching Grant 2024-2025		
£ 1,000.00			Drainage Asset Survey 2024-2025		
		£ 2,340.00	Lengthsman HFD Grant 2025-2026		
		£ 1,442.00	Lengthsman Kent Parish C 2025-2026		
		£ 8,891.10	Drainage Grant HFD 2025-2026		
		£ 2,280.00	Ditching Grant HFD 2025-2026		
			Lengthsman HFD Grant 2026-2027	£ 2,340.00	£ 2,340.00
			Lengthsman Kent Parish C 2026-2027	£ 2,380.00	£ 2,340.00
£ 130.00			PRoW KZ22 Hand Rail		
			Community Benefit Grants		
£ 100.00	£ 100.00		CARE	£ 100.00	£ 100.00
£ 100.00	£ 100.00	£ 100.00	Kentchurch PCC	£ 100.00	£ 100.00
£ 300.00	£ 300.00	£ 300.00	Dore Community Transport	£ 300.00	£ 300.00
			Other Expenses		
	£ 280.00	£ 180.00	K6 Telephone Kiosk Renovation	£ -	£ -
	£ -		Training (Defibrillators 2023)	£ -	£ -
£ 302.91	£ 50.00	£ 225.00	Defibrillators Maintenance	£ 50.00	£ 85.00
	£ 200.00		Embankment Maintenance	£ 200.00	£ 200.00
	£ -		Contingency	£ 460.00	£ 200.00
£ 379.68			Parish Maintenance 3 x New Litter Bins		
	£ -		Elections	£ 250.00	£ -
£ 189.99	£ 130.00	£ 150.00	Annual Website Fees + .gov.uk domain	£ 130.00	£ 130.00
£ 174.52	£ 200.00	£ 3,120.82	VAT Paid	£ 1,100.00	£ 200.00
£ 17,692.84	£ 11,370.00	£ 27,094.43	Total Expenditure	£ 16,120.00	£ 14,770.00
-£ 4,189.79	£ -	£ 1,517.18		£ -	£ -
		£ 7,813.25	Opening Balance April 2025		
		£ 9,330.43	Closing Balance March 2026		
		£ 1,500.00	Election Fund		
		£ 3,500.00	Contingency Fund		
		£ 1,500.00	K6 Kiosk Renovation		
		£ 1,330.43	Road Safety Improvements		
		£ 1,500.00	Lengthsman Future Support		
		£ 0.00	Unallocated Reserves		

Explanation of variances – pro forma

Name of smaller authority: **Kentchurch Parish Council**
 County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all **Blue** highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input. DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	12,003	7,813				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	9,000	9,250	250	2.78%	NO		
3 Total Other Receipts	4,503	19,361	14,858	329.96%	YES		Plus Lengthsman / Drainage Grants 16,653 Less VAT Recovered 1,650
4 Staff Costs	6,521	7,368	847	12.99%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	11,172	19,726	8,554	76.57%	YES		Plus Lengthsman / Drainage Grants Work 6,333 Plus Additional VAT Paid 2,946 Less General Parish Maintenance 509 Less Defibrillator expences 78
7 Balances Carried Forward	7,813	9,330				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	7,813	9,330				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	5,761	5,761	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** column headed "Year ending 31 March 2026" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be in figures.

Name of smaller authority: Kentchurch Parish Council

County area (local councils and parish meetings only):

Financial year ending 31 March 2026

Prepared by (Name and Role): M Walker Clerk & RFO

Date: 20/04/2026

	£	£
Balance per bank statements as at 31/3/2026:		
account 1	8,461.8	
account 2	1,996.4	
account 3		
account 4		
[add more accounts if necessary] account 5		
account 6		
account 7		
account 8		10,458.2
 Petty cash float (if applicable)		 -
 Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers)		
item 1	(100.00)	
item 2	(724.70)	
item 3	(418.49)	
item 4		
[add more lines if necessary] item 5		
item 6		
item 7		
item 8		(1,243.19)
 Add: any un-banked cash as at 31/3/2026		
Un cleared deposit	115.4	
		115.4
 Net balances as at 31/3/2026 (Box 8)		9,330.4

Kentchurch Parish Council 2025-2026

Bank Reconciliation Apr-25 to Mar-26

Balance of transactions entered	9,330.43
Total uncleared deposits	0.00
Total uncleared withdrawals	100.00-
Balance to agree with bank statement	9,430.43

Uncleared deposits:

Date	Reference	Account	Class	Description	Invoice No	Amount
Totals						0.00

Uncleared withdrawals:

Date	Reference	Account	Class	Description	Invoice No	Amount
18-Mar-26	101264	1	cb	Kentchurch PCC	KPC 03/18/26	100.00-
Totals						100.00-