The MINUTES OF A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE OF KINVER PARISH COUNCIL HELD AT 95 HIGH STREET, KINVER ON WEDNESDAY 29TH APRIL 2026

Councillors: P Wooddisse (Chairman), Mrs V Wilson, JK Hall, A Hughes.

Also in attendance: Mrs J Cree, Mrs M Fullwood, Cllr A Griffiths and 1 member of the public.

1. Apologies for Absence

Apologies of absence were received from Cllrs Mrs C Allen and E Simons (Ex-Officio).

2. Declarations of Interest

None were declared.

3. Minutes of the Meeting held on 26th November 2025

The minutes of the meeting held on the above date were approved and signed as a true record of that meeting.

4. To receive formally the accounts to 31st March 2026, budget comparison inc. AGAR and associated papers

The accounts to the 31st March 2026 are attached to these minutes as Appendix 1. It was proposed by Cllr P Wooddisse and seconded by Cllr JK Hall, on a vote this was carried.

It was agreed to Recommend the acceptance of the accounts as set out as appendix 1 to these minutes to the full Council.

It was noted that the funds held at year end are summarised below:-

West Bromwich account reserves

Contingencies for un budgeted emergencies	£12,218.24
Elections May 27 fund	£12,000.00
Play area replacement	£336.37
Total	**£24,554.61**

Bath Building Society council reserves fund	**£29,713.84**
Co-Op bank balance at 31/3/26	**£32,626.06**

Funds to be allocated from the co-op balance	£12,120.09

Balance remaining to carry forward for projects not completed in this financial year & LGR (Giant well, phase 2 Jubilee Gardens, devolution LGR) **£20,505.97** 0

	Op Bal at 1/4/25	Inc 2025/6	exp 2025/26	total
Visit Kinver	£1,791.84	£3,000.00	£979.75	£3,812.09
Sunshine Club	£0.00	£1,400.00	£1,198.00	£202.00
Kinver Market	£3,242.97	£2,360.00	£2,255.54	£3,347.43
Kinver Climate group	£1,368.00	£1,000.00	£735.00	£1,633.00
Neighbourhood plan	£2,365.57	£1,000.00	£240.00	£3,125.57
	Total to carry forward			**£12,120.09**

For the year 2026/27 we also need to start to pay rates again of £600 out of £800 (TGS pay the difference).

There is also tree works that need to be undertaken from the 3 year plan for the trees, the cost is awaited from the contractor for those works, but they have already quoted £750 to remove the 2 trees in the High Street, which are causing problems already as they are young trees and will grow to a minimum 60 feet tall. The roots of these trees are already causing damage to the pavements, and possibly the buildings.

The County Council will not remove them until they become a bigger problem, but the concern is the damage to the Parish Office. Gavin Pearce has given permission for them to be removed, a formal application needs to be submitted which is FOC.

These works can be funded from the remaining balance from 2025/26 of £20,505.97.

5. Recommendations for funding from the Parish Council / Parish Committees

None were received.

6. Date of Next Meeting – Wednesday 27th May 2026

7. Items for future agendas

8. Recommendations to the Parish Council

It was resolved to recommend to the Parish Council that:

- To agree the accounts up to the 31st March 2026 and all associated papers as set out as appendix 1 to these minutes.

KINVER PARISH COUNCIL				
31/03/2026				
Co-Operative Bank				
Unpresented Payments			Unpresented Receipts	
	0			
TOTAL	**£ -**			**£0.00**
Computer Figures co-op Bank acc.		£32,626.06		
less unpresented		£0.00		
Total		**£32,626.06**		
Bank Statement Figure		**£32,626.06**	£0.00	
		.		
All bank account balances				
Co_operative Bank	£32,626.06			
Barclays Bank	£0.00			
Bath Buidlins Society	£29,713.84			
West Bromwich	£30,218.24			
	£92,558.14			

Financial Budget Comparison					
Actual net figure between 01/04/25 and 31/03/2026 including outstanding invoices to 31/3/2026.					
Income		2025/2026 income	Actual Net	Balance	Comments
13	INTEREST BATH BUILDING	£600.00	£583.99	-£16.01	Paid in full
14	Barclays income	£1.00	£0.00	-£1.00	Bank account has been closed by Barclays
22	INTEREST WEST BROM	£336.00	£326.37	-£9.63	Total for the year
30	Burial Fees - Co-Op bank	£15,000.00	£14,532.00	-£468.00	Reduced based on Income so far
32	Donations - Co-Op bank	£0.00	£1,054.16	£1,054.16	£54.16 bench plaque, £1000 wellbeing fund grant
33	Precept - Co-Op Bank Account	£192,048.00	£192,048.00	£0.00	balance due in September
34	Sundries - Co-Op Bank Account	£0.00	£440.00	£440.00	Gas bottle refund £40, and payment for old mowers £400
35	Office Rent - Co-Op Bank	£6,500.00	£7,041.58	£541.58	
38	EV Income	£600.00	£1,687.78	£1,087.78	
40	Kinver Market	£3,000.00	£2,360.00	-£640.00	
42	Kinver Christmas event	£2,200.00	£4,690.00	£2,490.00	
355	Electracy cost for office renting	£0.00	£1,448.56	£1,448.56	
356	Visit Kinver Income	£0.00	£2,750.00	£2,750.00	
357	Solar Panel income	£0.00	£58.92	£58.92	
358	Grants for specific projects	£0.00	£21,061.37	£21,061.37	S106 Park funds from SSDC £19661.37, £1400 sunshine club
359	Transfer from reserves	£0.00	£0.00	£0.00	Transfer for Xmas lights
	Total Income	**£220,285.00**	**£250,082.73**	**£29,797.73**	
		2025/2026	Actual Net	Balance	

EXPENDITURE		Exp			
57	BARCLAYS BANK CHARGES	**£96.00**	**£11.69**	**£84.31**	Account closed balance
58	EV Electricity used	**£600.00**	**£1,398.78**	**-£798.78**	
60	Kinver Market	**£1,600.00**	**£2,255.54**	**-£655.54**	
61	Christmas event	**£5,500.00**	**£4,102.00**	**£1,398.00**	Road closure for event £3142,
62	Visit Kinver	**£0.00**	**£2,156.75**	**-£2,156.75**	Exp funded from circa Reserve sum of £1800
63	Clock Shelter Exp.	**£1,300.00**	**£803.39**	**£496.61**	Electricity for the previous year
104	NEIGHBOURHOOD PLAN	**£1,000.00**	**£240.00**	**£760.00**	
107	Climate Change	**£1,000.00**	**£734.92**	**£265.08**	
110	General Administration - Co-Op				
110/1	Telephone	£1,860.00	£1,677.87	£182.13	
110/2	Stationary	£2,500.00	£2,377.64	£122.36	
110/3	General Insurance	£3,500.00	£3,587.69	-£87.69	
110/4	Rates	£1,500.00	£1,886.03	-£386.03	
110/5	Office Electricity and Gas	£3,000.00	£3,212.17	-£212.17	Inc from Office Elec used is offset against this line £1252
110/6	Audit	£900.00	£1,105.00	-£205.00	
110/7	Chairmans Allowance	£500.00	£500.00	£0.00	
110/8	Staffing Training Expenses	£150.00	£120.00	£30.00	
110/9	Members Expenses	£500.00	£35.00	£465.00	
110/10	Computer Support Services	£2,000.00	£1,965.84	£34.16	
110	Total	**£16,410.00**	**£16,467.24**	**-£57.24**	
111	Maintenance - Co-Op Bank				
111/1	Maintenance Toilets	£2,500.00	£2,908.56	-£408.56	
111/2	Maintenance Misc.	£7,000.00	£7,309.45	-£309.45	
111/3	Grass Cutting	£4,800.00	£6,014.00	-£1,214.00	Changed due to equipment
111/4	Play Area	£2,000.00	£1,200.00	£800.00	
111/5	Tree Works	£1,500.00	£1,045.00	£455.00	

111	Total	**£17,800.00**	**£18,477.01**	**-£677.01**	
112	Car Park Rental - Co-Op Bank	**£1,750.00**	**£1,750.00**	**£0.00**	
113	Christmas Illuminations - Co-Op	**£5,000.00**	**£5,625.39**	**-£625.39**	electricity for the last years usage £401.96 and £480 lights checked, £2984 put up lights.
114	Contingencies - Co-Op Bank	**£0.00**	**£0.00**	**£0.00**	
115	Vehicles - C0- Op Bank Account				
115/1	Leasing / loan	£4,647.00	£4,646.86	£0.14	
115/2	Fuel	£2,500.00	£1,376.25	£1,123.75	
115/3	Insurance	£1,400.00	£1,527.10	-£127.10	
115/4	Vehicle tax	£350.00	£345.00	£5.00	
115/5	Van repairs and servicing	£500.00	£831.99	-£331.99	MOT in November and service, sum spent so far on new front tyres and puncture
115	Total	**£9,397.00**	**£8,727.20**	**£669.80**	
116	Health and Safety - Co-Op Bank	**£200.00**	**£0.00**	**£200.00**	
117	Grans Subs Co-Op Bank Account				
117/1	Parish Councils Subs	£440.00	£183.00	£257.00	
117/2	SPCA / LCR	£800.00	£812.40	-£12.40	
117/3	Grants	£27,422.00	£23,756.12	£3,665.88	£170 on adverts Newssheet; CCTV £ 4823.12; Xmas Newssheet £110; new Xmas lights £9243 (£6000 to be transferred from reserves); BKV £130; headstone test £1665. Tree works £7500 to come from this also
117/4	Exp from Grant funded projects	£0.00	£37,257.01	-£37,257.01	Income rec Health and wellbeing grants £2000. Play area Phase 2 from SSDC .

					Exp New equip £36059.01 and £1198 for health and well being
117	Total	**£28,662.00**	**£62,008.53**	**-£33,346.53**	
118	Election Expenses - Co-Op Bank	**£0.00**	**£0.00**	**£0.00**	
119	Wages/Salaries - Co-Op Bank				
119/1	Salaries	£83,591.00	£83,066.36	£524.64	
119/2	Employers NI	£8,239.00	£10,162.45	-£1,923.45	NI Increased by Govt.
119/3	Employers Pension	£19,740.00	£18,704.20	£1,035.80	
119/4	Toilets	£1,300.00	£1,536.00	-£236.00	
119/5	Contract work	£10,000.00	£6,822.70	£3,177.30	
119	Total	**£122,870.00**	**£120,291.71**	**£2,578.29**	
120	Community Projects - Co-Op	**£6,500.00**	**£4,185.00**	**£2,315.00**	
121	Legal Fees - Co-Op Bank Account	**£600.00**	**£700.00**	**-£100.00**	
	Total Expenditure	**£220,285.00**	**£249,935.15**	**-£29,650.15**	
	Total Income	**£220,285.00**	**£250,082.73**	**£29,797.73**	
	Total Expenditure	**£220,285.00**	**£249,935.15**	**-£29,650.15**	
	Total Net Balance	**£0.00**	**£147.58**		
West Bromwich account reserves					
Contingencies for un budgeted emergencies		£12,218.24			
Elections May 27 fund		£12,000.00			
Play area replacement		£336.37			
Total		**£24,554.61**			

Bath Building Society council reserves fund		**£29,713.84**			
	Co-Op bank balance at 31/3/26	**£32,626.06**			
Funds to be allocated from the co-op balance (see below)		£12,120.09			
Balance remaining to carry forward for projects not completed in this financial year & LGR (Giant well, phase 2 Jubilee Gardens, devolution LGR)		**£20,505.97**			
			0		
	Op Bal at 1/4/25	Inc 2025/6	exp 2025/26	total	
Visit Kinver	£1,791.84	£3,000.00	£979.75	£3,812.09	
Sunshine Club	£0.00	£1,400.00	£1,198.00	£202.00	
Kinver Market	£3,242.97	£2,360.00	£2,255.54	£3,347.43	
Kinver Climate group	£1,368.00	£1,000.00	£735.00	£1,633.00	
Neighbourhood plan	£2,365.57	£1,000.00	£240.00	£3,125.57	
	Total to carry forward			**£12,120.09**	
	Moving forward we need to allocate £600 for rates for the Office for 2026/27				

Annual Governance and Accountability Return 2025/26 Form 3

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

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

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

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2025/26

Kinver Parish Council

www.kinver-pc.gov.uk

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

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

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
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.	✓		
P. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable ✓

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

Ruta Pullar

Signature of person who carried out the internal audit

Date 21 04 2026

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

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

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

Kinver 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:

and recorded as minute reference:

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

Chair

Clerk

www.kinver-pc.gov.uk

Section 2 – Accounting Statements 2025/26 for

Kinver Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures* ***must*** *agree to underlying financial records.*
1. Balances brought forward	71,683	97,154	*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	166,998	192,048	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	84,139	58,034	*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	116,720	120,292	*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	4,647	4,647	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	104,299	124,996	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	97,154	97,301	*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	87,653	86,885	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	856,003	900,071	*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	9,065	4,558	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

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

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

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

Date

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

as recorded in minute reference:

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

Section 3 – External Auditor's Report and Certificate 2025/26

In respect of Kinver 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 2026 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 2025/26

(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 2025/26

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 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature Date

Bank reconciliation – Example

This reconciliation must include **all** bank and building society accounts and other short-term investments*. It **must** agree to Box 8 in the column headed "*Year ending 31 March 2026*" in Section 2 of the Annual Return. It will also agree to Box 7 where the accounts are prepared on a receipts and payments (cash) basis, but not when an income and expenditure basis is used.

Kinver Parish Council

Financial year ending 31 March 2026

Prepared by____J S Cree – Clerk / RFO_____ (Name and Position) Date_01/04/2026__

Balance per bank statements as at 31 March 2026:		£	£
e.g.	Current account		32626
	High interest account	29714	
	Building society premium a/c	24545	
Petty cash float (if applicable)			
Less: any unpresented cheques at 31 March 2026 (normally only current account)			
Cheque number			
Add: any un-banked cash at 31 March 2026			
e.g. Allotment rents banked 31 March 2026 (but not credited until 1 April 2026)			
Net balances as at 31 March 2026			86885

The net balances reconcile to the Cash Book (a receipts and payments account, which should be maintained even if your authority uses income and expenditure accounting) for the year, as follows:

CASH BOOK		
Opening Balance 1 April 2025		87653
Add: Receipts in the year	267829	
Less: Payments in the year	268597	
Closing balance per cash book [receipts and payments book] as at 31 March 2026 **(must equal net balances above)**		86885

Explanation of significant variances in the accounting statements – AGAR Section 2

Parish Council name: _Kinver Parish Council__

Please explain any variances of more than 15% between the totals for individual boxes in Section 2. We do not require explanations for variances of less than £200; however, in some cases there may be *'compensating'* variances which leave the overall total for a box relatively unchanged – e.g. where there was a major one-off project in one year (e.g. contribution to village hall extension of £30,000), but a totally different expense of a similar size in the next (e.g. purchase of playground equipment of £28,000). In such cases, it would be helpful to provide an explanation of movements within each box. We also ask you to explain any change where there is a movement to or from zero. Please either use the proforma below or complete a separate schedule if more space is required.

Please see separate excel attachment as an alternative. It is at the discretion of clerks which template you choose to complete, but you must complete one of these templates as part of your return to us.

Section 2	2024/25£	2025/26£	Variance (+/-) £	Detailed explanation of variance (for each reason noted please include monetary values (to nearest £100)
Box 2 *Precept*	£166998	£192048	15% £25050	N/A
Box 3 *Other income*	£84139	£58034	-£26105 -31%	Description 2024/5 2025/6 Office rent £3,975.54 £8,490.14 ev income £764.41 £1,687.78 kinver market £4,130.00 £2,360.00 visit kinver £4,518.00 £2,750.00 xmas event £1,970.00 £3,190.00 sunshine club £1,250.00 £2,400.00 s106 £13,882.28 £19,661.37 s106 £18,951.72 £0.00 solar grant £5,298.76 £0.00 cctv emc grant £4,563.02 £0.00 inse payment £7,644.20 £0.00 Xmas grant scc £0.00 £1,500.00 Burial fees £9,820.00 £14,532.00 New Bench £5,607.00 £54.16

				Donation van repair	£310.00	
				Police repair door	£200.00	
				National Grid refund	£170.00	£0.00
				Mower payment	£400.00	
				Bath Interest	£747.05	£583.99
				West Brom interest	£336.05	£326.37
					£84,138.03	£57,935.81
				Difference	-£26,202.22	
				Actual sum req	-£26,105.00	
				Difference	£97.22	
Box 4 *Staff costs*	£116720	£120292	3.06% £3572	N/A		
Box 5 *Loan interest/ capital*	£4647	£4647	0%	N/A		
Box 6 *Other payments*	£104299	£124996	£20697 19.84%	2024/5 -£7476.30 Solar Panels -£5054.16 New benches -£3030 works to office -£4563.02 cctv cameras childrens park -£19000 phase 1 play area -£7769.20 insurance repair to park -£43862.68 total 2025/6 £36059 Phase 2 childrens park £4995.00 CCTV High Street £9000 new xmas lights £7500 tree work Jubilee Gardens £2859.46 Grass cutting difference 24/25 to 25/6 £60413.46 total Difference £20665 - £32.00- 16550.78		
Box 7 *Balances carried forward*	£97514	£97301	-£213 -0.22%	Contingencies for un budgeted emergencies		£12,218.24
				Elections May 27 fund		£12,000.00
				Play area replacement		£336.37
				Bath Building Society general reserves		£29713.04

				Visit Kinver	£3,812.09
				Sunshine Club	£202.00
				Kinver Market	£3,347.43
				Kinver Climate group	£1,633.00
				Neighbourhood plan	£3,125.57
				Other projects not completed this year	£30912.46
				Total	£97301
Box 9 *Fixed assets & long-term assets*	£856003	£900071	£44068	New park equipment £36059 New Christmas lights £9000 Reduction on sids £-3036 CCTV defunct -£2450 New CCTV £4495 £44068	
Box 10 *Total borrowing*	£9065	£4558	£4507 49.7%	Fixed payments per year from PWLB	

Reconciliation between Box 7 and Box 8 in Section 2 (31/03/2026). Note – this form is only required for authorities preparing their accounts on an income and expenditure basis.

Parish Council name: Kinver Parish Council

There should only be a difference between Box 7 and Box 8 where the accounts are prepared on an Income & Expenditure basis and where there are year-end adjustments for debtors/prepayments and creditors/receipts in advance. Please provide details of the year-end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

Where the sum-total of any debtor, payments in advance, trade creditors or receipts in advance exceed £5k, a breakdown should be provided showing the individual balances making up the sum-total balance.

		£	£
Total of Box 7: Balances carried forward (31/3/2026)			97301
Deduct:	Debtors		
		10636	
Deduct:	Payments made in advance (prepayments)		
Total deductions			
Add:	Creditors		
		220	
Add:	Receipts in advance		
Total additions			
Total of Box 8: Total cash and short-term investments (31/3/2026) (must agree to the net balances on bank reconciliation)			86885

A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced)

Please refer to separate excel document sent to you in the email with this guidance.

Confirmation of contact details

Local Council Name: ..... Kinver Parish Council

Please confirm the contact details for the Clerk, RFO (if applicable), and Chair to assist us in ensuring that our records are kept up to date.

Clerk name:	RFO name (if different to clerk)	Chair name:
Jennifer Cree	.....	...Cllr E Simons.
Clerk working hours (so we know when we can ring) 7am – 12pm	Clerk working hours (so we know when we can ring)	
Is this person the primary contact: Yes	Is this person the primary contact: Yes/No	
Parish Council registered address: 95 High Street Kinver DY7 6HD	Parish Council registered address:	Chair contact postal and email address Email: ...e.simons@kinver-pc.gov.uk.... Postal address: 95 High Street **Kinver** **DY7 6HD**
Telephone: Primary contact number: ...01384 873878.... Mobile/alternative number:	Telephone: Primary contact number: ..... Mobile/alternative number:	Telephone: Primary contact number: ...07900374272.... Mobile/alternative number: .....
Email address (please do not provide a personal email unless the Clerk/RFO does not have a Council/Meeting email) clerk@kinver-pc.gov.uk		

Local council name __Kinver Parish Council____

Notice of appointment of date for the exercise of public rights

Accounts for the year ended 31st March 2026

The Local Audit and Accountability Act 2014, and

The Accounts and Audit (England) Regulations 2015 (SI 234)

1. Date of announcement: __1st June 2026___ (a)	(a) Insert date of placing of this notice on your website.
2. Any person interested has the right to inspect and make copies of the accounts to be audited and all books, deeds, contracts, bills, vouchers and receipts relating to them. For the year ended 31 March 2026 these documents will be available on reasonable notice on application to:	
(b) __Jennifer Cree – Clerk / RFO_____	(b) Insert name, position and contact details of the Clerk or other person to whom any person may apply to inspect the accounts.
commencing on (c) 02/06/2026	
and ending on (d) 14/07/2026	(c)And (d)The inspection period must be 30 working days in total and commence no later than 1 July 2026.
3. Local Government Electors and their representatives also have: • the opportunity to question the auditor about the accounts, and • the right to make objections to the accounts or any item in them. Written notice of an objection must first be given to the auditor and a copy sent to the Authority (f). The auditor can be contacted at the address in paragraph 4 below for this purpose during the inspection period at 2 above.	
4. The auditor's limited assurance review is being conducted under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit (England) Regulations 2015 and the National Audit Office' Code of Audit Practice. Your review is being carried out by: Forvis Mazars LLP, The Corner, Bank Chambers, 26 Mosley Street, Newcastle upon Tyne, NE1 1DF Email: local.councils@mazars.co.uk	
5. This announcement is made by *(e)*___Jennifer Cree – Clerk / RFO_	(e) Insert name and position of person placing the notice