

MANSTON PARISH COUNCIL							
PAYMENTS – May 2026 Meeting							
April Payments							
Payee	Invoice number	Invoice date	Description	Payment	Amount	VAT	Total
Elizabeth Carr			Salary	BACS	£ 620.63	£ -	£ 620.63
Elizabeth Carr			Expenses wfh allowance	BACS	£ 25.00	£ -	£ 25.00
Hugo Fox	INV - 24090	05/03/2026	Email accounts	DD	£ 17.49	£ 3.50	£ 20.99
Hugo Fox	INV - 25076	27/03/2026	Website subscription	DD	£ 20.00	£ 4.00	£ 23.99
Starboard Systems	INV - 17343	01/04/2026	Scribe Subscription	DD	£ 32.00	£ 6.40	£ 38.40
HMRC	120/XA5773	23/04/2026	Employers PAYE (Jan - Mar)	DD	£ 555.73	£ -	£ 555.73
Unity Bank		30/04/2026	Bank Charges		£ 7.00	£ -	£ 7.00
KALC	10000	01/04/2026	Annual Subscription	BACS	£ 838.52	£ 167.70	£ 1,006.22
Manston Village Hall	MPC 03/25	31/03/2026	Hall rental Apr to March 2026	BACS	£ 138.00	£ -	£ 138.00
Clr Matthews	Expense claim	05/03/2026	Pressure wash park equipment	BACS	£ 60.00	£ -	£ 60.00
Zurich Insurance	554851168	06/04/2026	Insurance Renewal	BACS	£ 1,695.22	£ -	£ 1,695.22
Tony Killbee	N/A	16/04/2026	Internal Audit	BACS	£ 100.00	£ -	£ 100.00
TOTAL					£ 4,109.59	£ 181.60	£ 4,291.18
TOTAL VAT PAID							
Receipt							
TDC			Precept (1st Instalment)		£ 17,888.25		
HMRC			VAT refund		£ 2,824.50		
Total					£ 20,712.75		
Authorised signatory 1:							
Authorised signatory 2:							



Manston Parish Council

Parish Clerk – Mrs Elizabeth Carr. 14 Derwent Avenue, Ramsgate, Kent, CT110QA
Email: clerk@manstonparishcouncil.gov.uk

Manston Parish Council Risk Assessment Schedule 2025– 26

Definition of Risk Management

Risk is the threat that an event or action will adversely affect an organisation's ability to achieve its objectives and to successfully execute its strategies. Risk management is the process by which risks are identified, evaluated and controlled. It is a key element of the framework of governance together with community focus, structures and processes, standards of conduct and service delivery arrangements.

Audit Commission – Worth the Risk: Risk Management in Local Government (2001:5)

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. The Council is aware that although some risks can never be fully eliminated, it has in place a strategy that provides a structured and systematic process and focuses the approach to managing risk, which:

- Identifies the subject.
- Identifies what the risk may be.
- Identifies the level of risk.
- Evaluates the management and control of the risks and records findings.
- Reviews, assesses and revises procedures if required.

MANAGEMENT

Subject	Risk(s) Identified	H / M / L	Management / Control of Risk	Review / Assess / Revise
Business Continuity	Council not being able to continue its business due to unexpected or tragic circumstances	L	All files and recent records are kept in the Clerk's home office. There is a back-up of files held on OneDrive. In the event of the Parish Clerk being indisposed, the Chairman can access electronic and paper files.	Ensure procedures below are undertaken.
Meeting Locations	Adequacy and Health & Safety	L	Meetings are held in Manston Village Hall which has Hall Mark Level 11. A keybox is provided and each month the Clerk and the Chairman are emailed the access code. Premises and facilities are considered suitable for the Clerk, Councillors and any Public who attend from a Health & Safety & comfort aspect. In the event that physical meetings cannot be held, the council could meet via electronic means hosted by the Clerk or the Chairperson.	
Council Records	Loss through theft, fire or damage	L	Papers, both current and archived, are held in securely at the Clerks home which is covered by security cameras.	Damage and theft unlikely and so provision is adequate.
Council Records Electronic	Loss through damage, fire, corruption of computer.	M	To protect against viruses, the computer has McAfee antivirus software installed. OS updates are operator initiated after manual prompting, allowing time for any bugs in fixes to be remedied. Back up takes place daily on the OneDrive.	Review regularly. A professional solution, Cloudy IT services, was reviewed but deemed too expensive for a small parish council

FINANCE

Subject	Risk(s) identified	H / M / L	Management / Control of Risks	Review / Assess / Revise
Precept	Adequacy of Precept	M	Sound budgeting to underpin annual Precept. The Parish Council receives twice yearly budget updates. Information and detailed budgets in the late autumn. The Precept is an Agenda item at the January or February meeting.	Existing procedures adequate.
Insurance	Adequacy Cost Compliance Fidelity Guarantee	L L L L	A 3-yearly review is undertaken of all insurance arrangements in place. Employers Liability, Public Liability and Fidelity Guarantee are statutory requirements. Review due in May each year.	Existing procedures adequate. Next review April 2027.
Banking	Inadequate checks	L	The Council has Financial Regulations which set out the requirements for standing orders, internet banking and reconciliation of accounts and are reviewed and minuted should there be a change of signatories.	Existing procedures adequate.

Cash	Loss through theft or dishonesty	L	The Council has no petty cash or float. Any transactions made by the Clerk/RFO personally will be refunded by bank transfer. Any cash received will be banked promptly.	Existing procedures adequate.
Financial controls and Records	Inadequate checks	L	Monthly reconciliations are prepared by the Clerk and are signed by a councillor. Periodic further reconciliations are carried out. Two authorisations are required for internet banking transaction. Financial Regulations are followed closely with regard to payments (particular reference to 6.8 delegated authority). All payments must be agreed and Minuted.	Provisions for urgent obligations are in place via the Finance Regulations.
Freedom of Information Act	Not responding according to statutory requirements	L	The Council has a Freedom of Information / Publication Scheme in place. The Clerk has undertaken KALC Training and is aware of the requirement to ensure the website is utilised to make available to the public all policy documents, Agendas and Minutes as standard procedure.	Existing procedures adequate.
GDPR	Not meeting statutory requirements	L	The Council has an Information and Data Protection Policy in place. The Clerk has undertaken training and is aware of the requirements to ensure that consent is obtained for the use, retention and security of data.	Existing procedures adequate.
Clerk	Loss of Clerk	L	Councillors would be able to manage the basic business and make temporary arrangements to cover essential work until a new clerk was recruited.	Existing procedures adequate
	Fraud	L	The requirements of the Fidelity Guarantee insurance must be adhered to.	See above checks.
	Salary paid incorrectly	L	Atlas payroll services calculates all salaries and deductions and the clerk checks upon receipt of the payslip.	Existing procedures adequate.
VAT	Reclaiming / charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedures adequate.
Annual Return	Not submitted within time limits	L	Annual Return is submitted to the Internal Auditor for completion and signing, then signed by the Council and sent to the External Auditor within the time limit.	Existing procedures adequate.

ASSETS

Subject	Risk(s) Identified	H / M / L	Management / Control of Risk	Review / Assess / Revise
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Street Furniture and Playground Equipment	Damage to play equipment and benches etc.	M	An Asset register is kept up to date and insurance is held at the appropriate level for all items. Monthly checks are made of the play equipment by a volunteer and logged online monthly. Any problems are reported immediately for action.	Existing procedures adequate.
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LIABILITY

Subject	Risk(s) Identified	H / M / L	Management / Control of Risks	Review / Assess / Revise
Legal Powers	Illegal activity or payments	L	All activity and payments made within the powers of the Parish Council are to be agreed and Minuted with reference to the legal power being used. Powers are listed in the budget.	Minuting of powers from April 2018
Minutes / Agendas / Statutory Documents	Accuracy and legality.	L	Minutes and agendas are produced in the prescribed method and adhere to legal requirements.	Existing procedures adequate.
	Non-compliance with statutory requirements	L	Minutes are approved and signed at next meeting. Where physical meetings are not able to take place, the minutes will be signed as soon as physical meetings can take place. Draft minutes are to be destroyed once ratified including those on the web-site. Minutes and agendas are displayed according to legal requirements.	Existing procedures adequate.
Public Liability	Risk to third party, property or individuals	M	Insurance is in place. Risk assessment of any individual event undertaken.	Existing procedures adequate.
Employer Liability	Non-compliance with employment law	L	Clerk to ensure that legislative changes are implemented and that NALC, SLCC and KALC Briefings are read, distributed to councillors and complied with.	Existing procedures adequate.
Legal Liability	Legality of activities	L	Clerk to clarify legal position on proposals and to seek advice if necessary.	Existing procedures adequate.
	Proper document control	L	Retention of document policy in place.	Existing procedures adequate.

COUNCILLORS' PROPRIETY

Subject	Risk(s) Identified	H / M / L	Management / Control of Risk	Review / Assess / Revise
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Members Interests	Conflict of Interest Register of Members Interests	L L	Councillors have a duty to declare any interest at the start of the meeting. Register of Members Interests forms to be reviewed annually.	Existing procedures adequate. Members to take responsibility to update their register.
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Chairman
Manston Parish Council

Clerk
Manston Parish Council

Date



Manston Parish Council

Parish Clerk – Mrs Elizabeth Carr

Email: clerk@manstonparishcouncil.gov.uk

STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31st MARCH 2026

1. SCOPE OF RESPONSIBILITY

Manston Parish 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 Return – 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 annual governance statement and accounts and, except for the details of significant internal control issues at section 5, accords with proper practice.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council has appointed a Chairman 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 from November to March meetings. The January meeting of the Council approved the level of precept for the following financial year.

The full Council meets a minimum of 11 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Parish Clerk.

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.

Payments:

All payments are reported to the Council for approval. Two Members of the Council must authorise every online bank payment and cheques (where applicable), direct debit arrangements are reviewed annually.

Income:

All income is received and banked in the Councils' name in a timely manner and amounts over £100 are reported to the Council at the next meeting. All income received is reported quarterly.

Risk Assessments / Risk Management/Risk Register:

The Council carries out regular risk assessments, identifying risks, assessing risks, addressing risks and reviewing and reporting these risks 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 LLP, 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 appointed Councillors responsible for conducting internal audit checks.
- the Independent Internal Auditor who reviews the Council's system of internal control.
- MAZARS LLP, the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman 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 2025-2026 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.

Chairman
Manston Parish Council

Clerk
Manston Parish Council

Date

Annual Internal Audit Report 2025/26

Manston Parish Council

www.manstonparishcouncil.gov.uk **IP 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.			NOT USED ✓
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

15 04 2026

ANTHONY JOHN KILBEE

Signature of person who carried out the internal audit



Date

15 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:

Manston 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
			✓
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:

11/05/2026

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

ENTER URL www.manstonparishcouncil.gov.uk THE ADDRESS

Section 2 – Accounting Statements 2025/26 for

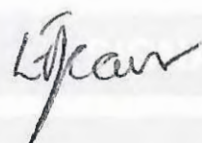
Manston Parish Council

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>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.</i>
1. Balances brought forward	46,680	53,199	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	34,420	32,058	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10,858	3,015	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	6,904	7,751	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	31,854	29,121	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	53,199	51,400	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	53,199	51,400	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	80,224	92,927	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?			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

11/05/2026

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 Manston 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

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/M/YYYY

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 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.



Manston Parish Council
14 Derwent Avenue
Ramsgate
Kent
CT11 0QA

Planning Applications Group
County Hall
Maidstone
Kent ME14 1XQ
Tel: 03000 411200

Website: www.kent.gov.uk/planning
Email: planning.applications@kent.gov.uk
Direct Dial/Ext: 03000 411029
Text Relay: 18001 03000 417171
Ask For: Mr Adam Tomaszewski
Your Ref:
Our Ref: KCC/TH/0050/2026
Date: 7 April 2026

TOWN AND COUNTRY PLANNING ACT 1990

Dear Sir/Madam

APPLICATION NO: KCC/TH/0050/2026

PROPOSAL: Full planning application for the development of a waste to hydrogen facility with associated ancillary infrastructure, a non-residential innovation and educational facility including offices, new junction onto Manston Road, access and internal roads, boundary treatments, landscaping and other associated works

LOCATION: Land at Manston Road, Margate, Kent, CT9 4JW

The above application for planning permission has been received in this department and falls to be determined by the County Planning Authority.

I would be glad to receive any observations that you may wish to make on the application so that these may be taken into account when the County Planning Authority formally considers the proposals.

To view the planning application documents and comment on the application, please use the following link:

<https://www.kentplanningapplications.co.uk/Planning/Display/KCC/TH/0050/2026?cuuid=F17572B8-E15E-4DD3-832F-76B2E224E030>

Please note that this link is solely for the use of the recipient and should not be shared with third parties.

As part of the Council's commitment to equalities if you have any concerns or issues with regard to access to this information please contact us for assistance.

Could you please let me have a reply by **8 May 2026** but should you for any reason be unable to comply with this timescale, a telephone call or email to that effect would be much appreciated. Unless I hear to the contrary within this timescale, I will assume you have no comments to make.

Under the Local Government (Access to Information) Act 1985, any letters received are not confidential and must be available for inspection by the applicant and any interested third party as background papers taken into account in determining the application. In the event of any appeal to the Planning Inspectorate in relation to the above, copies of your reply will be forwarded to the Inspectorate and to the appellant.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Sharon Thompson', with a stylized flourish at the end.

Sharon Thompson
Head of Planning Applications Group

PLANNING APPLICATIONS TEAM



Our Ref: F/TH/25/1255
Please Ask For: Gillian Daws
Direct Line Number: 01843 577634
Email: planning.services@thanet.gov.uk
Date: 29 April 2026

Manston Parish Council
C/o Manston Village Hall
Manston
Ramsgate
Kent
CT12 5BA

Dear Sir/Madam

TOWN AND COUNTRY PLANNING ACT 1990 TOWN AND COUNTRY PLANNING (DEVELOPMENT MANAGEMENT PROCEDURE) (ENGLAND) ORDER 2015

PROPOSAL: Variation of conditions 2 and 10 for planning permission F/TH/23/0437 for the 'Erection of 12No two storey semi-detached and detached dwellings, comprising of 9No 3-bed dwellings and 3No 4-bed dwellings together with associated access, parking and landscaping' to allow changes to external materials, addition of brick plinths, and lean-to tiled front canopy roofs to front entrance doors, addition of 2no. windows to plots 1, 2, 4, 5 and 6, changes to internal layout on plots 1, 2, 3, 4, 5, 6, 11 and 12 and approval of vehicular access and omit a crossing and footpath

LOCATION: Grenham Lodge Manston Road East Ramsgate

I wish to advise you that the description of the above application has now been amended and you may therefore wish to reconsider any views previously expressed in the light of these amendments.

A copy of the revised details can be viewed on the web site by visiting <https://planning.thanet.gov.uk/online-applications/>

If no further representations are received by 20 May 2026, it will be assumed that you do not wish to comment further and representations previously received will be taken into account in the determination of the amended application.

If you are minded to raise no objection to the application subject to any conditions, please be aware that under the Town and Country Planning (Pre-commencement Conditions) Regulations 2018 Thanet District Council will have to seek the applicant's written agreement to any pre-commencement condition(s) it intends to impose if granting planning permission. Therefore please provide full justification for any condition you consider must be a pre-commencement condition.

Should you require any further information regarding this development please do not hesitate to contact this office.

Thanet District Council
PO Box 9
Cecil Street
Margate
Kent CT9 1XZ

01843 577000
www.thanet.gov.uk

Yours faithfully

A handwritten signature in black ink, appearing to read 'G Daws'.

Gillian Daws
Chartered Town Planner



Oakley Jones Tree Services

Tree Work, Hedge cutting, Outdoor Maintenance,
Fencing Contractors, Stump Grinding and Landscaping.
NPTC Certificated Staff.

Estimate to:

Mrs Tracy Williams
25 The Leys,
Preston Road,
Manston Village,
Ramsgate
Kent
CT12 5AP

Estimate: 0811

Date Estimate Sent: 22/03/2026

Reference: Tree Work

Description of Works:

1. T1 – Sycamore Tree on car park / parish owned park boundary. To be removed to ground level, then the main root ball to be ground to approximately 12" depth to allow for fence replacement and ground works (the fencing and ground works are not priced within this estimate). The hole will be backfilled with the stump grinding and any excess grinding will be removed from site.
2. To clear weeds and old branches from the 2 car spaces below the Sycamore Tree and any small saplings from this area.
3. All waste to be removed from site, leaving clean and tidy.
4. We will have to remove the fencing between the garage block and the corner fencepost for the tree removal to take place.

Total: £1400.00+VAT
Total: £1680.00 incl. VAT

Details of waste carriers license and insurance is available upon request.

Payment terms are 14 days from date of invoice sent.

Oakley Jones
VAT Number 480 3955 72
5 Silverdale Drive, Herne Bay, Kent. CT6 7BW
01227 371007 / 07801 506925
Email: oakleyjones00@gmail.com



Manston Parish Council

Chairs Report May 2026

Date: Monday 11th May 2026

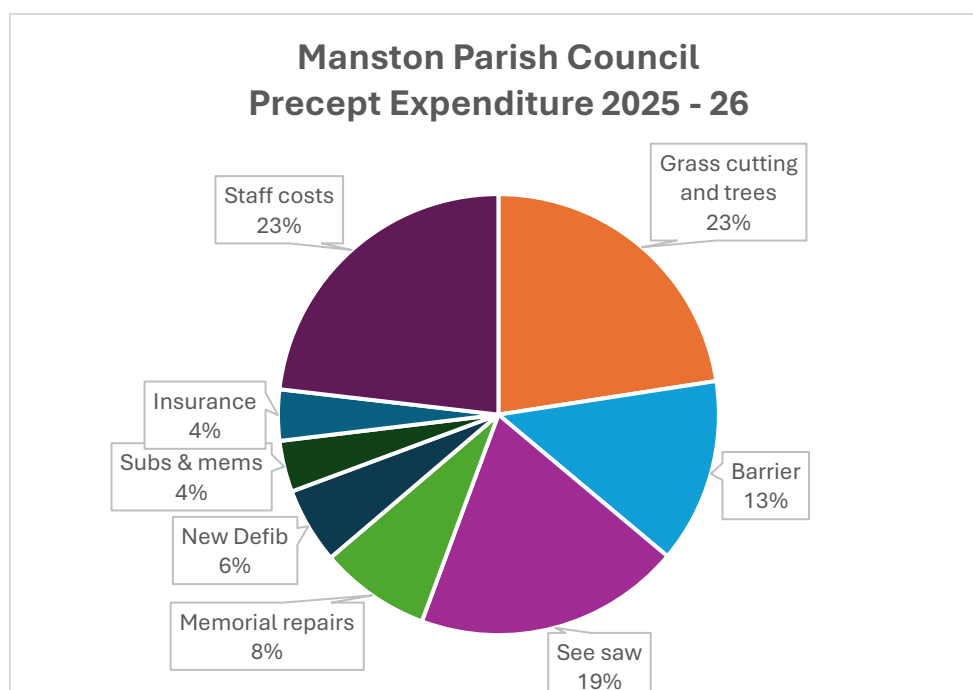
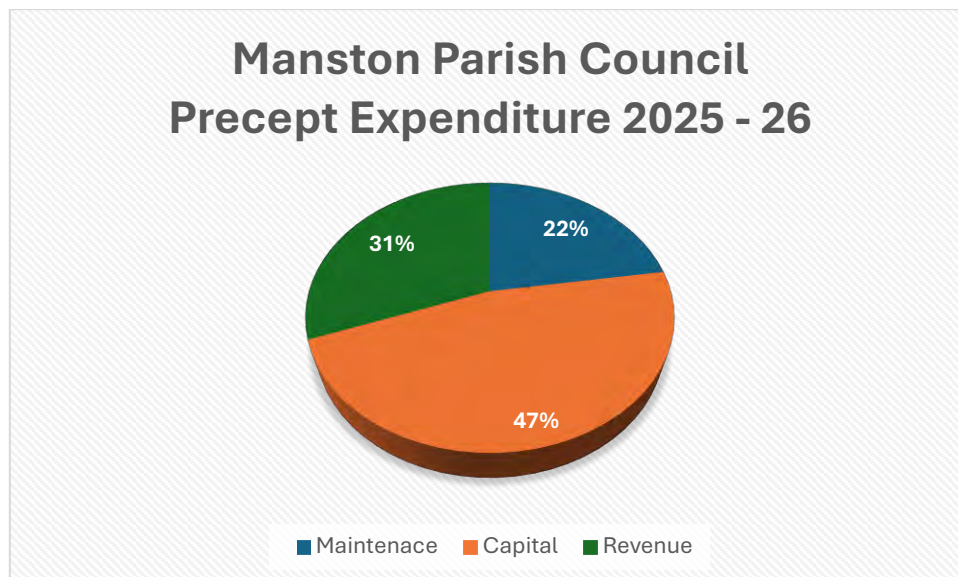
Good evening, everyone.

Major issues facing the Parish of Manston.

I am happy to report I have not received any issues to disclose this month.

Financial Year End

Yet another financial year has ended, and I would like to let you all know how last year's precept was spent.





Manston Parish Council

The Chairs Pendant

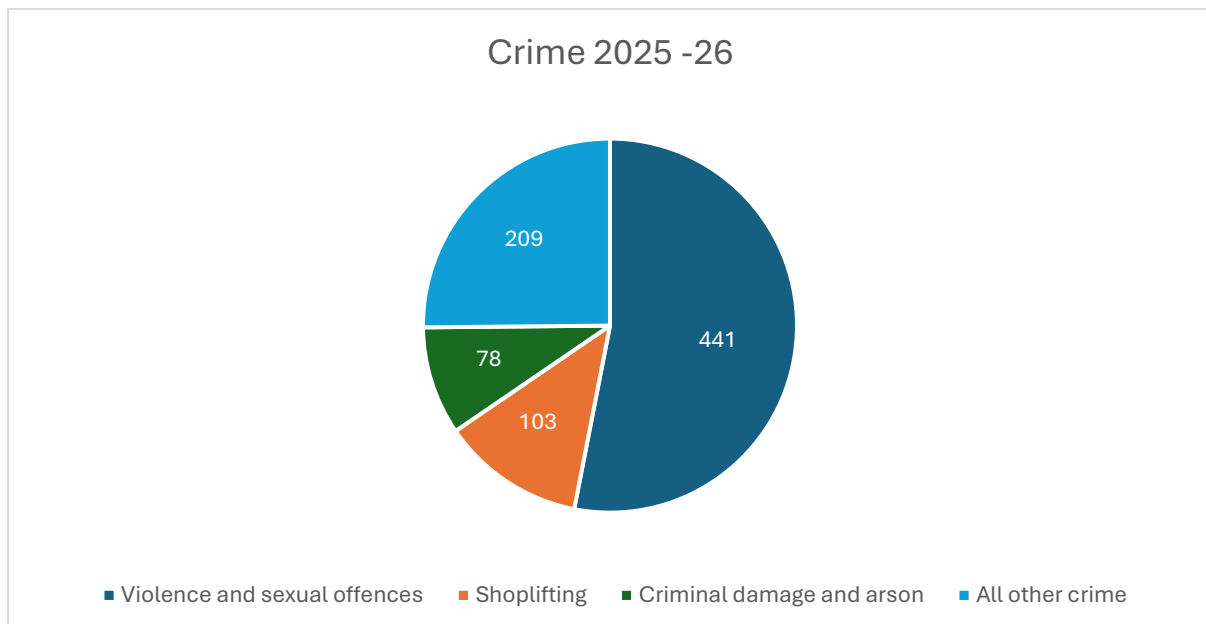
I am glad to report that agreement has concluded and that the Pendant will be safely stored within the Thanet District Council Building.

Crime 2025/26

The following figures come from Kent police they cover the areas Monkton, Manston, St Nicholas – at – Wade, Brooksend, Acol, Westwood and Minster.

I am publishing this not to alarm anyone, but to educate, this data can be found on Kent Police website

<https://www.kent.police.uk/area/your-area/kent/thanet/thanet-villages/meetings-and-events/crime-map>



Violence and sexual offences	441
Shoplifting	103
Criminal damage and arson	78
All other crime	209

Time in office

It's been a year in office as Chair of the Manston Parish Council. I would like to thank fellow Councillors for all their efforts, especially in the current climate we are facing with Development of all kinds and the needs of protecting our village and our way of life.

Special thanks to our Clerk, Elizabeth, who's continued support, not only in guidance but introducing the required governance structures has enabled us all to be compliant. Can I have a hear-hear, for our Clerk??

Close of Chairs Report.