



**To all Members of the Parish Council**

You are hereby summoned to attend a meeting of the Parish Council on **Monday 1<sup>st</sup> September 2025** in the Church Hall, Church Road at **7:30pm**

*Lynne Mackie*

Lynne Mackie, Parish Council Clerk

Date of Issue: Tuesday 26<sup>th</sup> August 2025

**AGENDA**

1. **APOLOGIES FOR ABSENCE** - To receive and note apologies for absence
2. **DECLARATIONS OF INTEREST** - To receive and note apologies for absence and to receive declarations of pecuniary and non-pecuniary interest

*The disclosure must include the nature of the interest. If you become aware, during the course of a meeting, of an interest that has not been disclosed under this item, you must immediately disclose it. You may remain in the meeting and take part fully in discussion and voting unless the interest is prejudicial. A personal interest is prejudicial if a member of the public with knowledge of the relevant facts would reasonably regard it as so significant that it is likely to prejudice your judgement of the public interest and it relates to a financial or regulatory matter.*

3. **MINUTES** - To receive and approve the Minutes of the Meeting held on **14<sup>th</sup> July 2025** for signature
4. **EXTERNAL REPORTS:**
  - (a) County Councillor
  - (b) Borough Councillors
  - (c) Police
5. **PLANNING** (available to view at [www.tmbc.gov.uk](http://www.tmbc.gov.uk) or [www.kent.gov.uk](http://www.kent.gov.uk))
  - (a) Applications:
  - (b) Approvals:
    - i. **25/01183/PA - Heavers House, Chapel Street** - Proposed demolition and rebuilding of existing Front (Western) and side (Northern) elevations. Demolish and re-build Chimneys. Replacement of existing roof
    - ii. **25/00755/PA - Heavers House, Chapel Street** - Proposal: Proposed part 2-storey, part single storey rear extension and installation of dormer windows. The application has been amended as follows: Description change and updated drawings received 03.07.25
    - iii. **25/01114/PA - 6 Brick Gardens** - Single storey rear extension
    - iv. **25/01022/PA - Old School House, Old School Lane** - Internal configuration of existing annexe, construction of new door opening and new rear windows
  - (c) Refusals
    - i. **TM/23/03202** - Ryarth Place Farm, Birling Road - outline application for the demolition of an existing range of modern agricultural buildings and the redevelopment of the site with six dwellings with garaging together with an associated creation of car parking and turning areas, conversion of existing stable building into an ancillary domestic outbuilding and landscaping works. Appeal Ref: APP/H2265/W/24/3353979. The appeal against a refusal to grant outline planning permission for TM/23/03202 was **dismissed**.
  - (d) Any other Planning Matters
    - i. **25/01034/PA – Greystones, Roughetts Road** - Demolition of existing conservatory for new rear and side extensions including part single, part two storey rear extension with inset balcony and single storey kitchen extension: amended red boundary line 01.08.25 – **(No Objections – submitted)**
    - ii. **24/01713/PA - Land West of Callis Court Farm, London Road** - Creation of a new accessway, erection of timber stable building, change of use of land to equestrian use and the erection of equestrian fencing **WITHDRAWN**
    - iii. **TMBC – Changes to Planning Committee Speakers**

6. **MATTERS ARISING**
  - (a) West Malling Group Practice Access Hub– Proposal to Improve GP Access with the Financial Support from Local Parish Councils
  - (b) Introduction to (AGAR) Assertion 10 Digital & Data Compliance
  - (c) Adoption of Ryarsh Parish Council IT Policy
  - (d) Adoption of Ryarsh Parish Council Data Protection Policy
  - (e) Review Ryarsh Parish Council Freedom of Information Act Policy
  - (f) To consider replacement Notice Board, London Road
  - (g) To receive update on use of Recreation Ground for football tournaments
  - (h) To consider Wreath for Remembrance Service, St Martins Church
  - (i) KCC Budget Consultation – closes 29.09.25 - <https://letstalk.kent.gov.uk/budget-consultation-2026-27>
  - (j) To receive update on Highways Improvement Plan
  - (k) To consider Parish Council Projects: Defibrillator for Ryarsh Park, Village Clean Up, Mens Shed
7. **OPEN SESSION – Public Question Time**
8. **PARISH COUNCILLOR REPORTS - To receive updates and reports**
  - (a) KALC T&M – 17.07.25
  - (b) KALC - Website Accessibility Compliance Training to meet WCAG 2.2A – 27.08.25(Clerk)
  - (c) Parish Partnership Panel – 28.08.25 (MM)
9. **MONTHLY CHECK-LIST: To receive reports about**
  - (a) Play Area and Recreation Ground
  - (b) Highways, Footpaths and Footways, Street lights
  - (c) Parish Property, including Ryarsh Resource Room
10. **FINANCIAL INFORMATION**
  - (a) To receive bank statements, consider and approve financial statements for signature and monitor budget
  - (b) To consider and approve invoice payments
  - (c) To consider appointment of Internal Auditor for the Financial Year 2025-2026
  - (d) To receive update: The Pensions Regulator: workplace pensions re-enrolment
11. **CONFIDENTIAL AGENDA ITEM**
  - (a) To consider and approve Local Government Services Pay Agreement 2025/26
12. **MATTERS FOR NEXT MEETING**

**DATE OF NEXT PARISH COUNCIL MEETING: Monday 13<sup>th</sup> October 2025 – 7.30pm**

## **MATTERS ARISING 6 a**

**Report to:** Full Council

**Date:** 1<sup>st</sup> September 2025

**Subject:** West Malling Group Practice Access Hub – Proposal to Improve GP Access with the Financial Support from Local Parish Councils

Presentation from WMGP and Kings Hill Parish Council attached

**Decision/s required:** Does the Parish Council support funding an Access Hub for WMGP

## **West Malling Group Practice - Proposal to Improve GP Access with the Financial Support from Local Parish Councils**

At West Malling Group Practice (WMGP) we are keen to deliver prompt and personalised care to our patients. We are aware of the current challenge with regards to obtaining an appointment and would to explore ways to address this.

As a practice, we are in receipt of NHS funds to offer appointments and currently feel that we are delivering as many appointments as we can safely offer without compromising patient care.

### **Winter Access Hub**

The practice is one of five practices within Malling PCN. Between 1<sup>st</sup> November 2024 and 31<sup>st</sup> March 2025, Malling PCN received funding to run a Winter Access Hub. We received £44,247 to operate this service and delivered an additional 1686 appointments over the 5 month period. These appointments were shared across the five practices within Malling PCN.

The appointments were available to patients needing same day access to see a GP.

Feedback received from patients using the service was very positive especially in relation to the location of appointments and that the doctor had full access to the patient record when seeing the patient.

The aim of the Winter Access Hub was to increase the number of appointments during a season that is typically very challenging with respiratory illnesses, and manage the increased demand on appointments.

Since the termination of the service on 31<sup>st</sup> March, these same-day access appointments are no longer available to help manage the current demand. Unfortunately, despite coming out of the winter season, the demand on appointments has not reduced.

### **Same-Day Access Hub**

We would like to continue to offer additional appointments using a similar approach to the Winter Access Hub. WMGP has experienced GPs working with the surgery that are keen to offer these additional appointments, however, the practice does not have the funds to continue the service.

By securing external funding, the practice would be able to continue to offer these additional appointments and improve GP access for our patients. The appointments would be accessible via the surgery.

For £50,000, WMGP would be able to deliver an additional 2000 appointments over 6 months.  
For £100,000, WMGP would be able to deliver an additional 4000 appointments over 12 months.

Dr Nicola Swindlehurst (GP Partner at West Malling Group Practice) was recently invited to attend the Kings Hill Parish Council Meeting and discussed this proposal. WMGP delivers primary care to over 21,000 patients in many surrounding parishes and it was felt that a collaborative approach should be explored to determine if this is achievable.

## **MATTERS ARISING 6 c**

**Report to:** Full Council

**Date:** 1<sup>st</sup> September 2025

**By:** Clerk

**Subject:** Adoption of Ryarsh Parish Council IT Policy

**Summary:** To consider and formally adopt an IT Policy in accordance with the new requirements set out in the 2025 Practitioners' Guide for Smaller Authorities, including a new assertion for Digital and Data Compliance



# RYARSH PARISH COUNCIL

## IT POLICY

Adopted **DATE**

### 1. Purpose

This policy sets out how Ryarsh Parish Council manages its digital systems, information and communication tools to ensure security, transparency, and compliance with legal responsibilities.

### 2. Who this Policy Applies To

- Councillors
- The Clerk and Council Staff
- Contractors and volunteers using council systems

### 3. Email and Communication

- All council business must be conducted using official council email addresses
- Personal email accounts must not be used for council matters
- Email passwords must be strong and changed regularly

### 4. Data Protection

- Personal and sensitive data must only be stored on council-approved systems
- No personal data should be saved on personal devices without written permission from the Clerk
- The council's Data Protection Policy must be followed at all times.

### 5. Website and Accessibility

- The council website must comply with WCAG 2.2 AA standards
- Required documents and information must be published and kept up to date
- A named person will be responsible for website management and regular checks

### 6. Cybersecurity

- All devices used for council business must have up to date antivirus software and security updates
- Two-factor authentication should be enabled wherever possible
- Councillors and staff must report any suspicious emails or IT issues immediately

7. Social Media and Public Communication

- Only the Clerk or Chair may post on official council social media accounts
- Personal opinions must not be shared on official platforms

8. Training and Review

- All councillors and staff will receive annual training on IT security and data protection
- This policy will be reviewed every year or when required

Signed..... (Chair)

Date: .....

**MATTERS ARISING 6 d**

**Report to:** Full Council

**Date:** 1<sup>st</sup> September 2025

**By:** Clerk

**Subject:** Adoption of Ryarsh Parish Council Data Protection Policy

**Summary:** To consider and formally adopt a Data Protection Policy based on the NALC Model





## RYARTH PARISH COUNCIL

### DATA PROTECTION POLICY

Adopted DATE

Version	Date Adopted	Date Reviewed	Next Review Date
1:0			

## **RYARSH PARISH COUNCIL DATA PROTECTION POLICY**

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## **Purpose**

The council is committed to being transparent about how it collects and uses the personal data of staff, and to meeting our data protection obligations. This policy sets out the council's commitment to data protection, and your rights and obligations in relation to personal data in line with the General Data Protection Regulation (GDPR) and the Data Protection Act 2018 (DPA).

This policy applies to the personal data of current and former job applicants, employees, workers, contractors, and former employees, referred to as HR-related personal data. This policy does not apply to the personal data relating to members of the public or other personal data processed for council business.

The council has appointed [name and job title] as the person with responsibility for data protection compliance within the council. Questions about this policy, or requests for further information, should be directed to them.

## **Definitions**

"Personal data" is any information that relates to a living person who can be identified from that data (a 'data subject') on its own, or when taken together with other information. It includes both automated personal data and manual filing systems where personal data are accessible according to specific criteria. It does not include anonymised data.

"Processing" is any use that is made of data, including collecting, recording, organising, consulting, storing, amending, disclosing or destroying it.

"Special categories of personal data" means information about an individual's racial or ethnic origin, political opinions, religious or philosophical beliefs, trade union membership, health, sex life or sexual orientation and genetic or biometric data as well as criminal convictions and offences.

"Criminal records data" means information about an individual's criminal convictions and offences, and information relating to criminal allegations and proceedings.

## **Data protection principles**

The council processes HR-related personal data in accordance with the following data protection principles the council:

- processes personal data lawfully, fairly and in a transparent manner
- collects personal data only for specified, explicit and legitimate purposes
- processes personal data only where it is adequate, relevant and limited to what is necessary for the purposes of processing

- keeps accurate personal data and takes all reasonable steps to ensure that inaccurate personal data is rectified or deleted without delay
- keeps personal data only for the period necessary for processing
- adopts appropriate measures to make sure that personal data is secure, and protected against unauthorised or unlawful processing, and accidental loss, destruction or damage

The council will tell you of the personal data it processes, the reasons for processing your personal data, how we use such data, how long we retain the data, and the legal basis for processing in our privacy notices.

The council will not use your personal data for an unrelated purpose without telling you about it and the legal basis that we intend to rely on for processing it. The council will not process your personal data if it does not have a legal basis for processing.

The council keeps a record of our processing activities in respect of HR-related personal data in accordance with the requirements of the General Data Protection Regulation (GDPR).

## **Processing**

### Personal data

The council will process your personal data (that is not classed as special categories of personal data) for one or more of the following reasons:

- it is necessary for the performance of a contract, e.g., your contract of employment (or services); and/or
- it is necessary to comply with any legal obligation; and/or
- it is necessary for the council's legitimate interests (or for the legitimate interests of a third party), unless there is a good reason to protect your personal data which overrides those legitimate interests; and/or
- it is necessary to protect the vital interests of a data subject or another person; and/or
- it is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller.

If the council processes your personal data (excluding special categories of personal data) in line with one of the above bases, it does not require your consent. Otherwise, the council is required to gain your consent to process your personal data. If the council asks for your consent to process personal data, then we will explain the reason for the request. You do not need to consent or can withdraw consent later.

The council will not use your personal data for an unrelated purpose without telling you about it and the legal basis that we intend to rely on for processing it.

Personal data gathered during the employment is held in your personnel file in hard copy and electronic format on HR and IT systems and servers. The periods for which the council holds your HR-related personal data are contained in our privacy notices to individuals.

Sometimes the council will share your personal data with contractors and agents to carry out our obligations under a contract with the individual or for our legitimate interests. We require those individuals or companies to keep your personal data confidential and secure and to protect it in accordance with Data Protection law and our policies. They are only permitted to process that data for the lawful purpose for which it has been shared and in accordance with our instructions.

The council will update HR-related personal data promptly if you advise that your information has changed or is inaccurate. You may be required to provide documentary evidence in some circumstances.

The council keeps a record of our processing activities in respect of HR-related personal data in accordance with the requirements of the General Data Protection Regulation (GDPR).

#### Special categories of data

The council will only process special categories of your personal data (see above) on the following basis in accordance with legislation:

- where it is necessary for carrying out rights and obligations under employment law or a collective agreement;
- where it is necessary to protect your vital interests or those of another person where you are physically or legally incapable of giving consent;
- where you have made the data public;
- where it is necessary for the establishment, exercise or defence of legal claims;
- where it is necessary for the purposes of occupational medicine or for the assessment of your working capacity;
- where it is carried out by a not-for-profit body with a political, philosophical, religious or trade union aim provided the processing relates to only members or former members provided there is no disclosure to a third party without consent;
- where it is necessary for reasons for substantial public interest on the basis of law which is proportionate to the aim pursued and which contains appropriate safeguards;
- where it is necessary for reasons of public interest in the area of public health; and
- where it is necessary for archiving purposes in the public interest or scientific and historical research purposes.

If the council processes special categories of your personal data in line with one of the above bases, it does not require your consent. In other cases, the council is required to gain your consent to process your special categories of personal data. If the council asks for your consent to process a special category of personal data, then we will explain the reason for the request. You do not have to consent or can withdraw consent later.

### **Individual rights**

As a data subject, you have a number of rights in relation to your personal data.

#### Subject access requests

You have the right to make a subject access request. If you make a subject access request, the council will tell you:

- whether or not your data is processed and if so why, the categories of personal data concerned and the source of the data if it is not collected from yourself;
- to whom your data is or may be disclosed, including to recipients located outside the European Economic Area (EEA) and the safeguards that apply to such transfers;
- for how long your personal data is stored (or how that period is decided);
- your rights to rectification or erasure of data, or to restrict or object to processing;
- your right to complain to the Information Commissioner if you think the council has failed to comply with your data protection rights; and
- whether or not the council carries out automated decision-making and the logic involved in any such decision-making.

The council will also provide you with a copy of your personal data undergoing processing. This will normally be in electronic form if you have made a request electronically, unless you agree otherwise.

If you want additional copies, the council may charge a fee, which will be based on the administrative cost to the council of providing the additional copies.

To make a subject access request, you should send the request to the Clerk or Chairman of the Council. In some cases, the council may need to ask for proof of identification before the request can be processed. The council will inform you if we need to verify your identity and the documents we require.

The council will normally respond to a request within a period of one month from the date it is received. Where the council processes large amounts of your data, this may not be possible within one month. The council will write to you within one month of receiving the original request to tell you if this is the case.

If a subject access request is manifestly unfounded or excessive, the council is not obliged to comply with it. Alternatively, the council can agree to respond but will charge a fee, which will be based on the administrative cost of responding to the request. A subject access request is likely to be manifestly unfounded or excessive where it repeats a request to which the council has already responded. If you submit a request that is unfounded or excessive, the council will notify you that this is the case and whether or not we will respond to it.

### Other rights

You have a number of other rights in relation to your personal data. You can require the council to:

- rectify inaccurate data;
- stop processing or erase data that is no longer necessary for the purposes of processing;
- stop processing or erase data if your interests override the council's legitimate grounds for processing data (where the council relies on our legitimate interests as a reason for processing data);
- stop processing or erase data if processing is unlawful; and
- stop processing data for a period if data is inaccurate or if there is a dispute about whether or not your interests override the council's legitimate grounds for processing data.
- complain to the Information Commissioner. You can do this by contacting the Information Commissioner's Office directly. Full contact details including a helpline number can be found on the Information Commissioner's Office website ([www.ico.org.uk](http://www.ico.org.uk)).

To ask the council to take any of these steps, you should send the request to the Clerk or Chairman of the Council.

### **Data security**

The council takes the security of HR-related personal data seriously. The council has internal policies and controls in place to protect personal data against loss, accidental destruction, misuse or disclosure, and to ensure that data is not accessed, except by employees in the proper performance of their duties.

Where the council engages third parties to process personal data on our behalf, such parties do so on the basis of written instructions, are under a duty of confidentiality and are obliged to implement appropriate technical and organisational measures to ensure the security of data.

### Data breaches

The council have robust measures in place to minimise and prevent data breaches from taking place. Should a breach of personal data occur the council must take notes and keep evidence of that breach.

If you are aware of a data breach you must contact the Clerk or Chairman of the Council immediately and keep any evidence, you have in relation to the breach.

If the council discovers that there has been a breach of HR-related personal data that poses a risk to the rights and freedoms of yourself, we will report it to the Information Commissioner within 72 hours of discovery. The council will record all data breaches regardless of their effect.

If the breach is likely to result in a high risk to the rights and freedoms of individuals, we will tell you that there has been a breach and provide you with information about its likely consequences and the mitigation measures we have taken.

### International data transfers

The council will not transfer HR-related personal data to countries outside the EEA.

### Individual responsibilities

You are responsible for helping the council keep your personal data up to date. You should let the council know if data provided to the council changes, for example if you move to a new house or change your bank details.

Everyone who works for, or on behalf of, the council has some responsibility for ensuring data is collected, stored and handled appropriately, in line with the council's policies.

You may have access to the personal data of other individuals and of members of the public in the course of your work with the council. Where this is the case, the council relies on you to help meet our data protection obligations to staff and members of the public. Individuals who have access to personal data are required:

- to access only data that you have authority to access and only for authorised purposes;
- not to disclose data except to individuals (whether inside or outside the council) who have appropriate authorisation;
- to keep data secure (for example by complying with rules on access to premises, computer access, including password protection, locking computer screens when away from desk, and secure file storage and destruction including locking drawers and cabinets, not leaving documents on desk whilst unattended);



- not to remove personal data, or devices containing or that can be used to access personal data, from the council's premises without prior authorisation and without adopting appropriate security measures (such as encryption or password protection) to secure the data and the device; and
- not to store personal data on local drives or on personal devices that are used for work purposes.
- to never transfer personal data outside the European Economic Area except in compliance with the law and with express authorisation from the Clerk or Chair of the Council
- to ask for help from the council's data protection lead if unsure about data protection or if you notice a potential breach or any areas of data protection or security that can be improved upon.

Failing to observe these requirements may amount to a disciplinary offence, which will be dealt with under the council's disciplinary procedure. Significant or deliberate breaches of this policy, such as accessing personal data without authorisation or a legitimate reason to do so or concealing or destroying personal data as part of a subject access request, may constitute gross misconduct and could lead to dismissal without notice.

This is a non-contractual policy and procedure which will be reviewed from time to time.

Date of policy: DATE

Approving committee:

Date of committee meeting:

Policy version reference:

Supersedes: [Name of old policy and reference]

Policy effective from:

Date for next review:

**MATTERS ARISING 6 e**

**Report to:** Full Council

**Date:** 1<sup>st</sup> September 2025

**By:** Clerk

**Subject:** Adoption of Ryarsh Parish Council Freedom of Information Act Policy

**Summary:** To consider and review Freedom of Information Act Policy – using Information Commissioners Office Template

# Information available from (*insert name of Parish or Community Council*) under the Freedom of Information Act model publication scheme

This template guide covers only information we currently hold. If we do not hold some of the information listed below, we will mark it as 'not held' in the table.

<b>Information to be published</b>	<b>How the information can be obtained</b>	<b>Cost</b>
<b>Class 1 - Who we are and what we do</b>  (Organisational information, structures, locations and contacts)  Current information only		
List of Council members and their responsibilities as well a list of Council Committees	Website	Free of Charge
Details of any representation on local public bodies	Website	Free of Charge
Postal and email address	Website	Free of Charge
Contact details for Parish Clerk and Council members	Website	Free of Charge
Where possible, provide named contacts including contact phone numbers and email addresses		
Location of main Council office and accessibility details	N/A	
Staffing structure	Website	Free of Charge

<b>Class 2 – What we spend and how we spend it</b>  (Financial information about projected and actual income and expenditure, procurement, contracts and financial audit)  Current and previous financial year as a minimum	(hard copy or website)	
Statement of accounts and internal audit report in the format included in the Annual Return form	Website	Free of Charge
Finalised budget	Website	Free of Charge
Precept	Website	Free of Charge
Borrowing Approval letter	N/A	
All items of expenditure above £100	N/A	
Financial Standing Orders and Regulations	Website	Free of Charge
Grants given and received	Hard Copy	25p/p + postage
List of current contracts awarded and value of contract	Hard Copy	25p/p + postage
Members' allowances and expenses	Hard Copy	25p/p + postage
<b>Class 3 – What our priorities are and how we are doing</b>  (Strategies and plans, performance indicators, audits, inspections and reviews)  Current and previous year as a minimum	(hard copy or website)	
Annual governance statement in format included in the Annual Return form	Website	Free of Charge
Parish Plan	N/A	

Annual Report to Parish or Community Meeting	Website	Free of Charge
Quality status	N/A	N/A
Local charters drawn up in accordance with DLUHC's guidelines	N/A	N/A
Data Protection impact assessments (in full or summary format) or any other impact assessment (eg Health & Safety Impact Assessment, Equality Impact Assessments etc), as appropriate and relevant	N/A	N/A
<b>Class 4 – How we make decisions</b>  (Decision making processes and records of decisions)  Current and previous council year as a minimum	(hard copy or website)	
Timetable of meetings (Council and any committee/sub-committee meetings and parish meetings)	Website	Free of charge
Agendas of meetings (as above)	Website	Free of Charge
Minutes of meetings (as above) – exclude material that is properly considered to be exempt from disclosure	Website	Free of Charge
Reports presented to council meetings – exclude material that is properly considered to be exempt from disclosure	Website	Free of Charge
Responses to consultation papers	Hard Copy	25p/p + postage
Responses to planning applications	TMBC Website	Free of Charge
Bye-laws	Website	Free of Charge

<b>Class 5 – Our policies and procedures</b>  (Current written protocols, policies and procedures for delivering our services and responsibilities)  Current information only	(hard copy or website)	
Policies and procedures for the conduct of Council business: <ul style="list-style-type: none"> <li>• Procedural standing orders</li> <li>• Committee and sub-committee terms of reference</li> <li>• Delegated authority in respect of officers</li> <li>• Code of Conduct</li> <li>• Policy statements</li> </ul>	Website Hard Copy  N/A  Website N/A	Free of Charge 25p/p + postage  N/A  Free of Charge N/A
Policies and procedures for the provision of services and about the employment of staff: <ul style="list-style-type: none"> <li>• Internal instructions to staff and policies relating to the delivery of services</li> <li>• Equality and diversity policy</li> <li>• Health and safety policy</li> <li>• Recruitment policies and details of current vacancies</li> <li>• Policies and procedures for handling requests for information</li> <li>• Complaints procedures (including those covering requests for information and operating the publication scheme)</li> </ul>	N/A  Website Website  Website  Website  Website	N/A  Free of Charge Free of Charge  Free of Charge  Free of Charge  Free of Charge
Records management, personal data and access to information policies  Include information security policies, records retention, destruction and archive policies, and data protection (including data sharing and CCTV usage) policies	Hard Copy where applicable	25p/p + postage

<b>Class 6 – Lists and Registers</b>	(hard copy or website; some information may only be available by inspection)	
Currently maintained lists and registers only.		
Information legally required to hold in publicly available registers (in most circumstances existing access provisions will suffice)	Hard Copy where applicable	25p/p + postage
Assets register, including details of public land and building assets	Hard Copy	25p/p + postage
Disclosure log indicating the information provided in response to FOIA and EIR requests. These are recommended as good practice	Hard Copy	25p/p + postage
Register of members' interests	Hard Copy	25p/p + postage
Register of gifts and hospitality	Hard Copy	25p/p + postage
<b>Class 7 – The services we offer</b>	(hard copy or website; some information may only be available by inspection)	
(Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)		
Current information only		
Allotments	N/A	N/A
Burial grounds and closed churchyards	N/A	N/A
Community centres and village halls	N/A	N/A
Parks, playing fields and recreational facilities	Hard Copy	25p/p + postage
Seating, litter bins, clocks, memorials and lighting	N/A	N/A
Bus shelters	Hard Copy	25p/p + postage
Markets	N/A	N/A
Public conveniences	N/A	N/A
Agency agreements	N/A	N/A
Services for which we are entitled to	N/A	N/A

recover a fee and details of those fees (eg burial fees)		
<b>Additional Information</b>  Information not itemised in the lists above		

## Schedule of charges

This describes how the charges have been arrived at and should be published as part of the guide.

TYPE OF CHARGE	DESCRIPTION	BASIS OF CHARGE
<b>Disbursement cost</b>	Photocopying @ 25p per sheet (black & white)	Estimate of actual cost
	Photocopying @60p per sheet (colour)	Estimate of Actual cost
	Postage	Actual cost of Royal Mail standard 2 <sup>nd</sup> class
<b>Statutory Fee</b>		In accordance with the relevant legislation (quote the actual statute)
<b>Other</b>		

\* the actual cost incurred



Lynne Mackie

Ryash Parish Council

26 June 2025

Dear Lynne

**Provision of Internal Audit Services - 25-26 Financial Year**

Thank you for your recent email regarding internal audit services. I am pleased to quote for this work and set out details of my services below.

**1. Audit Fee**

The quote is for the 25-26 financial year. I recommend a remote audit as I note you use excel to manage council finances. I am able to use this remotely, and it allows me to carry out much of the work from home.

I would charge the following fees for the annual internal audit.

Type of audit	Cost
2 remote audits	£290

This quote covers 2 audits, an interim in December / January. I would complete a final audit in April / May.

This quote is based on figures disclosed in the 24-5 AGAR. Additional work would be charged at £65 per hour, to be agreed in advance with you, should this be considered necessary.

**2. Audit Programme**

Ordinarily I would anticipate 2 audits in the financial year. My interim audit would typically cover the following:

- Bank reconciliations.
- Risk assessments.
- Controls over non precept income ( includes hall and pitch hire)
- First 11 months income and expenditure testing;
- Monitoring of council finances; and
- Salaries and wages – first half of financial year.
- Review of key governance documents
- Reporting of previous years audit and inspection periods

My final audit would be carried out in May / June each year, after compilation of the financial statements, and I cover the following work at this stage:

- Agreement of accounts to ledgers
- Review of fixed asset and investment registers
- Review of information for external audit
- Year-end bank reconciliation

- Transaction testing for second half of financial year.

### 3. Audit Process

My audit process is driven by the 12 control objectives of the internal audit section of the Annual Governance and Accountability Return (AGAR). I am required to sign off that the Council has proper controls in place against each of these control objectives, and my testing seeks to gather evidence to support the required sign off. The control objectives I must review are set out below, together with examples of tests I carry out to confirm proper controls are in place.

Control Objective	Example of audit test proposed
Appropriate accounting records have been properly kept throughout the financial year	Confirm transactions recorded on ledger are supported by relevant vouchers – ledgers up to date and properly reconciled
The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.	Test sample of expenditure transactions from ledger, test expenditure authorised in line with financial regulations, VAT accounting correct and payment is for goods services delivered to Council
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Review risk assessment process. Test insurance is in place and at appropriate levels. Review ICT back up.
The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	Review budget and precept setting process. Ensure effective budget monitoring process is in place. Review reserves levels at year end and ensure proper levels of earmarked and general reserves are in place.
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Test sample of income transactions from ledger, test that amount invoices accords with fees approved by council. Review debt collection process.
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	Ensure petty cash is reconciled on a regular basis
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Test sample of salary payments from ledger – confirm pay rates for staff are in line with approved rates of pay / NALC scales.
Asset and investments registers were complete and accurate and properly maintained.	Review asset register and ensure it is up to date with all additions / disposals properly entered on to register. Check all assets accounted for on correct basis.

Periodic and year-end bank account reconciliations were properly carried out.	Review and reperform bank reconciliations, ensure proper reporting at a Council meeting
This authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations	Check that inspection periods are set in line with regulations

#### **4. Reporting**

I issue written reports to the Clerk on completion of both the interim and final audits. My report follows the structure of the AGAR, with details of audit testing and findings set out against each control objective defined in the internal audit section of the AGAR.

My report will include a schedule of recommendations, and I check for implementation of recommendations at each audit visit. The reports should be presented to Councillors to assist in preparation of the Annual Governance Statement.

#### **5. My Experience**

I am a CIPFA qualified accountant with more than 30 years' experience in the public sector, mainly in local government audit. I have moved into the Parish and Town Council sector in the last 5 years and have the following relevant experience.

- Experienced user of the RBS system both as auditor and as RFO
- I have a portfolio of around 70 parish and town council audits I complete annually.

Please be assured that I will carry out the audit work should I be successful, and not delegate to a junior colleague. I look forward to hearing from you, and please contact me if you need any further information, or would like the names of referees.

#### **6. Independence**

I confirm I am completely independent of RPC. Should I be successful in this tender, I confirm I am debarred from taking on further work with the Authority.

Please do not hesitate to contact me if you have any queries at all. I look forward to hearing from you in the near future

Yours sincerely



## Internal Audit Services for Town and Parish Councils

### Overview of Services

As part of our comprehensive support for town and parish councils, **Mulberry Local Authority Services (LAS) Ltd** provides a professional **internal audit service**. This is delivered in full compliance with the **Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's Guide**, reflecting current guidelines and accounting standards.

### Audit Schedule

We generally carry out **two audits per year** as standard:

- **Interim Audit:** Focuses on **governance and accountability**, including procedural aspects such as Financial Regulations, Standing Orders, risk assessments, internal control systems, and policies.
- **Final Audit:** Concentrates on **financial matters**, including verification of the Annual Governance and Accountability Return (AGAR) and all supporting documentation for submission to external auditors.

This two-stage approach allows councils to **identify and address weaknesses** before the final internal audit report is completed.

### Flexible and Responsive Service

We understand that each council has unique needs, so we're happy to offer **customised audit visit schedules** and respond to queries throughout the year. Our flexible service ensures your council receives the support it requires when it's needed most.

### Sector Expertise and Independence

**Mulberry LAS** are founder members of the **Internal Audit Forum**, who work in partnership with the National Association of Local Councils (NALC) to promote continuous internal audit improvement in the local council sector.

One of our directors, **Mark Mulberry**, is the internal audit representative on the SAPPP, which is responsible for issuing proper practices about governance and accounts of smaller authorities.

**Mulberry LAS**, previously operating as part of **Mulberry & Co**, has over **20 years of experience** in conducting internal audits for local councils. Our auditors have deep sector knowledge and can rotate between clients to ensure **full independence** throughout your engagement.

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In the 2024/25 financial year, we completed over **280 internal audits**, including:

- Small councils exempt from limited assurance reviews
- Larger town and parish councils managing **multi-million-pound budgets** and **complex financial systems**

Audits are conducted **either on-site or remotely**, based on your council's preferences and circumstances.

We publish an annual internal audit guide, which enables our councils to prepare for their audits by providing details of the information we review at each visit and reminding them of the publication requirements on the council's website.

### **Fees and Charges**

Our pricing for internal audits for the financial year commencing **1 April 2025** is as follows:

- Precept below £1 million - **£75 per hour + VAT**
- Precept £1 million and above - **£85 per hour + VAT**
- **Travel costs** (for on-site visits) are billed at the standard **HMRC rate of 45p per mile**
- No charges for travel time

Audit duration depends on your council's financial complexity. Once appointed, your assigned auditor will be happy to discuss a **personalised estimate** and timeline.

### **Engagement Options**

We offer **one-year** and **three-year** engagement periods. If you commit to a **three-year term**, we guarantee that your hourly rate will remain **fixed for the full duration** of the agreement.

### **Added Benefits**

As a client of **Robbery LAS**, you will gain access to **discounted rates** on our **training programme for officers and councillors**. Details of upcoming courses can be found at:

[www.robberylas.co.uk/training-programme](http://www.robberylas.co.uk/training-programme)

### **Contact Us**

If you have any questions or require further information, please don't hesitate to get in touch. We look forward to supporting your council's internal audit needs.