

Pentlow Parish Council

Parish Clerk / RFO: Kevin B. Money
7 Roach Vale Colchester Essex CO4 3YN
Tel: 07810781509 email pentlowparishcouncil@gmail.com
www. <https://e-voice.org.uk/pentlowparishcouncil>

ANNUAL PARISH MEETING

WEDNESDAY 29th. MAY 2024 at 7pm

at the Village Hall, Pentlow

Vice-Chairman: Councillor Rachel Simnett

Members of the Parish and Press are welcome to attend.

Questions may only be asked by Residents of the Parish.

For more information, please contact the Clerk to the Council

A G E N D A

1. Welcome by Vice-Chairman, Cllr Rachel Simnett
2. Apologies for absence
3. Minutes of last year's Annual Parish Meeting held on 14th. March 2023
4. Vice-Chairman's Report
5. Report from ECC Cllr Peter Schweir
6. Report from BDC Cllr Iona Parker
7. Open Forum discussion (matters raised by residents)
8. To Close the meeting having considered and determined all items of business

Signed

23rd. May 2024

RSimnett

Rachel Simnett
Vice-Chair of Pentlow Parish Council

Pentlow Parish Council

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Dear Councillor

You are requested to attend the forthcoming meeting of Pentlow Parish Council to be held in the Village Hall on **TUESDAY 29th. MAY 2024 following the Annual Parish Meeting** for the purpose of transacting the business ONLY shown on the agenda

KBMoney Kevin B. Money CiLCA - Clerk to the Council – 23rd. May 2024

Tel: 07810781509: email pentlowparishcouncil@gmail.com

ANNUAL GENERAL MEETING AGENDA

- | | |
|----------|---|
| 039/2024 | 2023/24 Vice-Chairman Welcome |
| 040/2024 | Apologies for Absence |
| 041/2024 | Election of Chairman for the 2023/24 year
The Chairman to sign the Declaration of Acceptance of Office form |
| 042/2024 | Election of Vice-Chairman for the 2023/24 year
The Vice-Chairman to sign the Declaration of Acceptance of Office form |
| 043/2024 | To re-adopt all Council policies
Documents can be found at https://e-voice.org.uk/pentlowparishcouncil/policies-procedures/ |
| 044/2023 | 2024/25 Chairman to Close Annual meeting |

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Dear Councillor

You are requested to attend the forthcoming meeting of Pentlow Parish Council to be held in the Village Hall on **WEDNESDAY 29th. MAY 2024 following the APM & AGM** for the purpose of transacting the business ONLY shown on the agenda

KB Money Kevin B. Money CiLCA - Clerk to the Council – 23rd. May 2024

Tel: 07810781509: email pentlowparishcouncil@gmail.com

FULL COUNCIL MEETING AGENDA

- 046/2024** Chairman welcome
- 047/2024** Apologies for Absence
- 048/2024** Declaration of Interest
 To declare any Disclosable Pecuniary, Pecuniary or non-Pecuniary Interest relating to items on the agenda
- 049/2024** To approve the Minutes of the last meeting of Pentlow Parish Council
 To receive and agree the minutes of the last PPC meeting held on 16th. April 2024
- 050/2024** Essex County Councillors report – ECC Cllr P. Schwier
- 051/2024** District Councillors report – BDC Cllr I. Parker
- 052/2024** Public Participation Session
 The Chairman will invite questions and observations from members of the public present.
- 053/2024** Update on Councillor vacancy
- 054/2024** BDC Refuse vehicle date
- 055/2024** Speed watch update from Cllr T. Bartlett
- 056/2024** Telephone Box – Councillors to discuss update on repairs
- 057/2024** Village Hall - update from Cllr M. Stuchfield
- 058/2024** Village Sign - update from Cllr M. Stuchfield
- 059/2024** Planning Application/s

24/00269/HH - White Cottage School Road Pentlow Essex CO10 7JR
 Conversion of double garage to habitable accommodation with side extension and proposed garage and workshop with new vehicle access

Revised roof pitch and alterations to the fenestration

Pentlow Parish Council has no comment to make on this application

24/00830/HH - Simpsons Farm Belchamp Road Pentlow Essex CO10 7JT

Erection of two-storey side extension & associated internal works

Documents can be found at

<https://publicaccess.braintree.gov.uk/online-applications/applicationDetails.do?activeTab=documents&keyVal=SC4R1BFI7B00>

24/00831/LBC - Simpsons Farm Belchamp Road Pentlow Essex CO10 7JT

Erection of two-storey side extension & associated internal works

Documents can be found at

<https://publicaccess.braintree.gov.uk/online-applications/applicationDetails.do?activeTab=documents&keyVal=SC4R1JBF17C00>

060/2024 Planning Decision/s made by BDC affecting Pentlow

24/00269/HH - White Cottage School Road Pentlow Essex CO10 7JR

Conversion of double garage to habitable accommodation with side extension and proposed garage and workshop with new vehicle access. **Application GRANTED**

061/2024 Finance

- a) To receive the Bank balances as at 30th. April 2024
- b) To receive the comparison of Actual against Budget 2024/25
- c) Councillors to agree the May 2024 finances and to agree a transfer of any funds to meet the Parish Council's financial requirements

062/2024 Annual Return 2023/2024

- 1) To receive the 2023/2024 signed Internal Audit Report
- 2) To receive and sign the Certificate of Exemption – AGAR 2023/2024 part 2
- 3) To receive and sign the Section 1 - Annual Governance Statement 2023/2024
- 4) To receive and sign the Section 2 - Accounting Statements 2023/2024

063/2024 Items for Next Agenda

064/2024 Date of Next Full Council meetings – 31.07.24: 20.11.24

065/2024 Closure of the Meeting

To Close the meeting having considered and determined all items of business

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Minutes of the Parish Council meeting held on Tuesday 16th. April 2024 at 7pm in the Village Hall.

Present: Cllrs R. Simnett (Vice-Chairman), D. Wright, T. Bartlett, M. Stuchfield (joined the meeting at 7.20pm) and Kevin B. Money (Parish Clerk). There were also 7 members of the public present. It was agreed that Cllr Simnett, the Vice Chair would chair the meeting.

020/2024 Vice-Chairman welcome

a) To accept the resignation of Julian Calver as Chairman and Parish Councillor from Pentlow Parish Council with immediate effect.

Councillors accepted the resignation of Julian Calver as Chairman and Councillor from Pentlow Parish Council.

021/2024 Apologies for Absence were received from ECC Cllr P. Schwier and BDC Cllr I. Parker

022/2024 Declaration of Interest

To declare any Disclosable Pecuniary, Pecuniary or non-Pecuniary Interest relating to items on the agenda.

Cllr Stuchfield, in his absence, declared an interest in item 031/2024

023/2024 To approve the Minutes of the last meeting of Pentlow Parish Council

To receive and agree the minutes of the last PPC meeting held on 23rd. January 2024.

All Agreed

024/2024 Essex County Councillors report – ECC Cllr P. Schwier

No report was given

025/2024 District Councillors report – BDC Cllr I. Parker

Cllr Parker's report was circulated to the meeting. The Small Grants scheme was discussed, and it was agreed that Cllr Wright would investigate further and report back to the next meeting.

Cllr D.
Wright

026/2024 Public Participation Session

The Chairman will invite questions and observations from members of the public present. A local developer and owner of the Pinkuah Arms pub spoke about his planning application to convert the pub to a residential home. (The planning application has been refused by Braintree District Council). The developer said that 4 previous landlord tenants tried to run a pub business but had failed due to lack of foot-fall/customers. He said that the building was not a viable business and therefore, turning it into a single, rented residential home would be a better for the village. The developer also made reference to what might happen if the building was to remain unoccupied for any significant period of time: that it would deteriorate, become an "eyesore" and that unwanted visitors would start trespassing, putting "things" onto the land around the property and "doing damage".

The developer indicated that his main business was to build a portfolio for rental properties. He said that he would be quite happy to rent the pub to the village.

2 Councillors pointed out that the planning decision had been taken by Braintree and that there were several factors which contributed to the refusal including objections from Essex Highways, Historic Buildings, the application not meeting the Local Planning policy requirements. The developer accepted this and said he would be appealing the decision.

Several other members of the public, who are Pentlow residents, then asked the developer questions around the planning application. There was a discussion about the amount of rent charged to landlord tenants of the pub which the developer did not feel was a significant factor. 2 other members of the public disagreed with this and said they felt the high rent was a significant factor.

Signed

29th. May 2024

R. Simnett – Vice-Chairman

027/2024 BDC Refuse vehicle date is Saturday 27th April 10am – 12 noon

028/2024 Telephone Box – Councillors to discuss update on repairs. Repairs have not been carried out and Cllr Simnett to contact Colin Hoye

029/2024 Pinkuah Arms – update. As above in public participation session. A Government grant for Community Assets has been set up. See item 10 of Cllr I. Parker report

030/2024 Update on grass cutting in the village
The grass cutting contract was returned to BDC on 1st. February 2024

Cllr Stuchfield joined the meeting at 7.20pm

031/2024 Village Hall – update from Cllr Stuchfield

The following documents were circulated to all Cllrs and the Clerk on 25th January 2024.

1. Original Lease (7th December 1981);
2. Draft Lease prepared by Winckworth Sherwood (September 2019);
3. Energy Performance Certificate issued (15th October 2019);
4. Energy Performance Recommendation Report (October 2019);
5. Jolliffe Daking Qualified Surveyor's Report (May 2018); and
6. Village Hall draft statement prepared by Cllr Simnett (March 2022)

Parish Councillors to prepare a letter to be sent out to residents seeking views on the retention of the Village Hall with a response to be received prior to 29th May 2024. Members of the Village Hall Committee to be consulted on the wording of the letter.

032/2024 Village Sign - update from Cllr Stuchfield

Councillors discussed the cost of a village sign ranging from £4,000 - £8,000. The residents should be consulted on whether the sign is desired. This communication will be discussed by all Councillors in the meeting where the Village Hall communications are discussed.

033/2024 Planning Application/s

24/00269/HH - White Cottage School Road Pentlow Essex CO10 7JR

Conversion of double garage to habitable accommodation with side extension and proposed garage and workshop with new vehicle access

Due to the strict timeline a response was sent to BDC before the deadline. The response from PPC was Pentlow Parish Council has no comment to make on this application

24/00453/AGR - The Old Water Barn Foxearth Road Pentlow Essex CO10 7JL

Timber portal frame building for the storage of machinery, hay & straw. Submission of details following Prior Approval Required (24/00156/AGR)

BDC write to PPC to inform that an application for a Prior Approval under the General Permitted Development Order 1995 (as amended) has been submitted. Details of the application are displayed on the BDC's website. Please note that this is for information only and due to the type of application we don't seek your comments.

24/00325/FUL - Pinkuah Arms Pinkuah Lane Pentlow Essex CO10 7JW

Change of use from public house to dwellinghouse

Due to the strict timeline a response was sent to BDC before the deadline. The response from PPC was sent to BDC. Please see <https://publicaccess.braintree.gov.uk/online-applications/applicationDetails.do?activeTab=documents&keyVal=S8PALABFGXV00>

034/2024 Planning Decision/s made by BDC affecting Pentlow. No planning decisions have been made by BDC

Cllr R. Simnett

All Cllrs

Signed

R. Simnett – Vice-Chairman

29th. May 2024

035/2024 Finance

- a) To receive the Bank balances as at 31st March 2024

Councillors noted the Bank balances as at 31st March 2024

- b) To receive the comparison of Actual against Budget 2023/24

Councillors noted the comparison of Actual against Budget 2023/24

c) Councillors to agree the April 2024 finances and to agree a transfer of any funds to meet the Parish Council's financial requirements. **All Agreed**

d) Councillors signed the UTB mandate form removing Julian Calver as a signatory

Authorised signatories signed the Unity Trust Bank amendment form

e) .gov.uk email and website address. The Clerk explained to the meeting about changing the emails and website to .gov.uk. Cllr Simnett proposed not to subscribe, at this time, to the .gov.uk email and website address. Cllr Bartlett seconded. **All Agreed**

036/2024 Items for Next Agenda

Grant of Community Asset

New Councillors and succession strategy

Community Speedwatch

20's Plenty

037/2024 Date of Next Full Council meetings – 29.05.24: 31.07.24: 20.11.24

038/2024 Closure of the Meeting

To Close the meeting having considered and determined all items of business

The Vice-Chairman then closed the meeting at 8.10pm and thanked everyone for attending

		BANK RECONCILIATION	
Financial year ending 31.03.25			
Bank Balance as at		30.04.23	
Unity Trust Bank - Current a/c	£	4,718.64	
Unity Trust Bank - EMR a/c	£	2,680.72	
	Total:	£ 7,399.36	
Less Unpresented cheques			
Total of unpresented cheques		£	-
Net Bank Balances as at		£	7,399.36
CASH BOOK			
Balance as at 01.04.24		£	3,499.19
Plus Receipts		£	4,279.18
Total		£	7,778.37
Less Payments		£	379.01
Grand Total		£	7,399.36
Difference		£	-
<hr/>			
Bank Balance as at			
Unity Trust Bank - Current a/c			
Unity Trust Bank - EMR a/c			
	Total:		
Less Unpresented cheques			
Total of unpresented cheques			
Net Bank Balances as at			
CASH BOOK			
Balance as at 01.04.24			
Plus Receipts			
Total			
Less Payments			
Grand Total			
Difference			
<hr/>			
Bank Balance as at			
Unity Trust Bank - Current a/c			
Unity Trust Bank - EMR a/c			
	Total:		
Less Unpresented cheques			
Total of unpresented cheques			
Net Bank Balances as at			
CASH BOOK			
Balance as at 01.04.24			
Plus Receipts			
Total			
Less Payments			
Grand Total			
Difference			

Your Account Statement



For Businesses For Communities For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Kevin Money
Pentlow Parish Council
7 Roach Vale
Colchester
CO4 3YN

Date: 30/04/2024

Account Name: Pentlow Parish Council

Swift Code (BIC): NWBKGB2L

IBAN Number: GB93NWBK60023571418024

Sort Code: 608301

Account Number: 20488712

Your arranged overdraft limit is £0.00

Our unauthorised overdraft charges are changing from tracked rate of 25% above base rate to a fixed Nominal rate 25% EAR (Equivalent Annual Rate 28.39%). To find out more read our Overdrafts Key Features document and our Standard Service Tariff available at www.unity.co.uk



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Contact Us

Call us: 0345 140 1000

Email us: us@unity.co.uk

Visit us: unity.co.uk

Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2024		Balance brought forward	£0.00	£0.00	£318.47
17/04/2024	Transfer	Transfer from 20488725	£0.00	£500.00	£818.47
18/04/2024	Transfer	B/P to: EALC	£76.95	£0.00	£741.52
18/04/2024	Faster Payment Debit	B/P to: Kevin B. Money	£302.06	£0.00	£439.46

Page number 1 of 3

Statement number 009

**For Businesses.
For Communities.
For Good.**

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570. Registered Office: Four Brindleyplace, Birmingham, B1 2JB. Registered in England and Wales no. 1713124. Calls may be monitored and recorded for training, quality and security purposes. © Unity Trust Bank. All Rights Reserved.

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Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
22/04/2024	Credit	PAYMENTS BTREE DC	£0.00	✓ £779.18	£1,218.64
25/04/2024	Credit	PAYMENTS BTREE DC	£0.00	✓ £3,500.00	✓✓ £4,718.64

I 4279.18
E 379.01

**For Businesses.
For Communities.
For Good.**

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Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Mr Kevin Money
Pentlow Parish Council
7 Roach Vale
Colchester
CO4 3YN

Date: 30/04/2024

Account Name: Pentlow Parish Council

Swift Code (BIC): NWBKGB2L
IBAN Number: GB93NWBK60023571418024

Sort Code: 608301
Account Number: 20488725

Our unauthorised overdraft charges are changing from tracked rate of 25% above base rate to a fixed Nominal rate 25% EAR (Equivalent Annual Rate 28.39%). To find out more read our Overdrafts Key Features document and our Standard Service Tariff available at www.unity.co.uk

The credit interest rate is 2.75% AER as of your statement date.

Contact Us

- Call us: 0345 140 1000
- Email us: us@unity.co.uk
- Visit us: unity.co.uk



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: FSCS.org.uk or refer to our FSCS Information Sheet and Exclusions List at unity.co.uk/fscs

Your Instant Access account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2024		Balance brought forward	£0.00	£0.00	£3,180.72
17/04/2024	Transfer	Transfer to 20488712	£500.00	£0.00	£2,680.72

Page number 1 of 2

Statement number 007

For Businesses.
For Communities.
For Good.

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PPC ACTUAL AGAINST BUDGET REPORT					
		Budget 2024/25	Total Income / spend to May '24	Left in Budget as at May '24	
Income	PRECEPT	7000	£ 3,500.00		
	OTHER INCOME	0	£ -		
	GRASS CUTTING	0	£ -		
	STREET CLEANING	775	£ 779.18		
	VAT REFUND	0	£ -		
	INTEREST	0	£ -		
	TOTAL	7775	£ 4,279.18		
Exp.					
Staff	Salary	3650	£ 604.12	£ 3,045.88	
	Office Allowance	0	£ -	£ -	
	TOTAL	3650	£ 604.12	£ 3,045.88	
Adm.					
	Office Expenses	330	£ 46.06	£ 283.94	
	Audit Fees	100	£ 99.80	£ 0.20	
	TOTAL	430	£ 145.86	£ 284.14	
General					
	Telephone Box	50	£ 74.90	-£ 24.90	
	Insurance	400	£ 384.31	£ 15.69	
	EALC/NALC Subs	150	£ 76.95	£ 73.05	
	BDC Refuse vehicle	500	£ 233.33	£ 266.67	
	Donations/PCC	500	£ -	£ 500.00	
	Coronation Event	250	£ -	£ 250.00	
	Parish Magazine	400	£ -	£ 400.00	
	Bank Charges	72	£ -	£ 72.00	
	Meeting costs	50	£ -	£ 50.00	
	Website	0	£ -	£ -	
	Christmas Tree	150	£ -	£ 150.00	
	Notice Board Maintenance	150		£ 150.00	
	Contingency	1023		£ 1,023.00	
	TOTAL	3695	£ 769.49	£ 2,925.51	
	GRAND TOTAL	7775	£ 1,519.47	£ 6,255.53	
	VAT		£ 59.62		
	Total:		£ 1,579.09		

FINANCE MAY 2024**INCOME: 1st. Instalment of Precept £3500.00p: BDC Street Cleaning Grant £779.18p:****EXPENDITURE**

Chq No.	Invoice No.	Payee	Cost	VAT	Total	PPC Ref
BACS	May '24	Kevin B. Money - Clerk salary	£ 302.06	£ -	£ 302.06	3
BACS		Clear Councils - Insurance 2024/25 subscription	£ 384.31	£ -	£ 384.31	4
BACS		Kevin B. Money - Clerk expenses	£ 65.86	£ 9.21	£ 75.07	5
BACS		Npower - Street Lighting electricity	£ 74.90	£ 3.74	£ 78.64	6
BACS		BDC - Refuse vehicle	£ 233.33	£ 46.67	£ 280.00	7
BACS		M. J. Lawson - Internal Audit	£ 80.00	£ -	£ 80.00	8
<u>TOTAL:</u>			£ 1,140.46	£ 59.62	£ 1,200.08	
		Denotes already paid				

Annual Governance and Accountability Return 2023/24 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2024**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
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 2024**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2023/24**, page 4
- **Section 1 – Annual Governance Statement 2023/24**, page 5
- **Section 2 – Accounting Statements 2023/24**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2023/24 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2024**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references
- 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 as soon as practical after the date of the AGAR approval.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **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.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten 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 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	✓	
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 2024 been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)		

***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

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

PENTLOW PARISH COUNCIL

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24: **£9,378** PER AMOUNT £00,000

Total annual gross expenditure for the authority 2023/24: **£10,846** PER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:	
SIGNATURE REQUIRED	29/05/2024		29/05/2024
Signed by Chair	Date	as recorded in minute reference:	
SIGNATURE REQUIRED	29/05/2024	MINUTE REFERENCE	
Generic email address of Authority	Telephone number		
pentlowparishcouncil@gmail.com GENERIC EMAIL ADDRESS	07810781509 NUMBER		

*Published web address

https://e-voice.org.uk/pentlowparishcouncil/ **BLE WEBSITE/WEBPAGE ADDRESS**

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

PENTLOW PARISH COUNCIL

<https://e-voice.org.uk/pentlowparishcouncil/> BLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2024, 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 2023/24 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. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			N/A

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

03/05/2024 /MM/YYYY DD/MM/YYYY

M. JAMES KAWSON AUDITOR

Signature of person who carried out the internal audit

M. James Kawson

Date 03/05/2024

*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 2023/24

We acknowledge as the members of:

PENTLOW 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 2024, 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 took all reasonable steps to assure 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.
			✓	

*For any statement to which the response is 'no', an explanation must be published

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

29/05/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No
	✓	

<https://e-voice.org.uk/pentlowparishcouncil/> /ABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

PENTLOW PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<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	4,439	4,968	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	6,000	7,000	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1,522	2,378	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	3,278	6,729	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	3,715	4,117	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	4,968	3,499	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	4,968	3,499	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	2,228	2,228	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above exclude any Trust transactions.</i>

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

29/05/2024

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

29/05/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Contact details

Name of smaller authority: **Pentlow Parish Council**

County Area (local councils and parish meetings only): **Braintree Essex**

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Kevin B. Money	Rachel Simnett
Address	7 Roach Vale Colchester Essex CO4 3YN	c/o 7 Roach Vale Colchester Essex CO4 3YN
Daytime telephone number		
Mobile telephone number	07810781509	07810781509
Email address	pentlowparishcouncil@gmail.com	pentlowparishcouncil@gmail.com

Smaller authority name: **Pentlow Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF ANNUAL GOVERNANCE & ACCOUNTABILITY
RETURN (EXEMPT AUTHORITY)**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement 29th. May 2024 (a)</p> <p>2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review. Any person interested has the right to inspect and make copies of the AGAR, the accounting records for the financial year to which it relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) Kevin B. Money Parish Clerk / RFO 7 Roach Vale Colchester Essex CO4 3YN Tel: 07810781509 email: pentlowparishcouncil@gmail.com</p> <p>commencing on (c) <u>Monday 3 June 2024</u></p> <p>and ending on (d) <u>Friday 12 July 2024</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com</p> <p>5. This announcement is made by (e) Kevin B. Money Parish Clerk / RFO</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>