

KIRKANDREWS ON ESK PARISH COUNCIL

MINUTES of the MEETING of KIRKANDREWS ON ESK PARISH COUNCIL held in MOAT VILLAGE HALL on MONDAY 14th MARCH 2022 at 7.30pm.

PRESENT: Cllrs W. Bundred (Chairman), Z. Armstrong, L. Cragg and D. Wilson.

IN ATTENDANCE: Clerk

ALSO ATTENDING: Carlisle City Councillor Mallinson

NB: A minute's silence was observed in memory of Val Tarbitt, who was the County Councillor for the area but had sadly passed away since the last meeting of the Parish Council.

108/21 APOLOGIES FOR ABSENCE

RESOLVED to note that apologies for absence were received and agreed from-
Councillors P. Armstrong, Richardson, Rutherford and Wallis.

109/21 REQUESTS FOR DISPENSATION

RESOLVED to note that no requests for dispensation were received.

110/21 DECLARATIONS OF INTEREST

RESOLVED to note there were no declarations of interest made.

111/21 MINUTES

111/21.1 MINUTES OF THE MEETING HELD ON 10TH JANUARY 2022 WERE SUBMITTED.

RESOLVED to authorise the Chairman to sign the minutes of the meeting held on 10th January 2022, confirmed as a true and accurate record.

ACTION: WB

112/21 PUBLIC PARTICIPATION SESSION -

112/21.1 PUBLIC PARTICIPATION

RESOLVED to note there were no members of the public present.

112/21.2 CITY AND COUNTY COUNCILLOR REPORTS

RESOLVED to note there were no reports submitted from City or County Councillors.

113/21 REPRESENTATIVES' REPORTS

RESOLVED to note that Councillor Bundred had attended the following Teams meetings:-

- EALC/CPCA County Wildlife Sites (presentation slides and meeting notes from CALC, circulated to members)
- CPCA Grants Panel and CPCA Executive
- Hallburn Community Benefit Fund Panel – Catchment area of benefit extended to include the parishes of Nicholforest, Scaleby and Solport & Stapleton.
- Kirkandrews PCC

114/21 NOTIFICATION OF DECISION

RESOLVED to note a report submitted by the Clerk advising members of the decisions of the appropriate Planning Authority on applications on which the Parish Council had previously commented.

115/21 FINANCIAL MATTERS**115/21.1 BANK RECONCILIATION to 25.02.22**

There was submitted a report by the Clerk on the reconciliation of the Council's financial records with its bank account statements.

RESOLVED to receive and note the bank reconciliation and balances to 25th February 2022 of £28,280.88.

115/21.2 CLERK'S SALARY AWARD

RESOLVED to note the recent pay award which had been agreed at the National Joint Council for Local Government Services (NJC) for the financial year 1st April 2021 to 31st March 2022.

115/21.3 EXPENDITURE TO APPROVE

RESOLVED to authorise the following expenditure for payment:-

- | | | |
|-----------|-----------------------------------|----------------------|
| • £666.04 | A. Riddell – Net wage to 30.03.22 | cheque number 101033 |
| • £233.60 | HMRC – PAYE | cheque number 101034 |
| • £22.00 | J Robb – bus shelter cleaning | cheque number 101035 |

116/21 RISK ASSESSMENT

The annual risk assessment was submitted and reviewed.

RESOLVED to agree the annual risk assessment.

ACTION: Clerk

117/21 SPEED INDICATION DEVICE (SID)

Highways reported that the Parish Council would have to get a permit from the County Council and organise its own contractor to install the SID.

RESOLVED that the clerk would request approved contractors from the County Council and purchase the agreed SID.

ACTION: Clerk

118/21 QUEEN'S GREEN CANOPY

Further to the last meeting, planting of the trees would take place on 19th March 2022. Consideration was given to a plaque and replacement beech hedging.

RESOLVED to note the date for tree planting and that replacement beech hedging could be purchased from the original budget of £1,000; and that a plaque would be formally agreed at the next meeting.

ACTION: WB

119/21 PLAY AREA**119/21.1 REPAIRS TO POSTS**

RESOLVED that contractor Ross Farrimond would carry out the post repairs.

119/21.2 WILLOW

RESOLVED to note that Councillor Richardson confirmed that work was being carried out on cutting back the willow.

120/21 CALC

The following correspondence from CALC was received and noted:-

120/21.1 LOCAL GOVERNMENT REORGANISATION**120/21.2 CALC NEWSLETTER****120/21.3 CUMBRIA HIGHWAYS NEW REPORTING PROCESS****120/21.4 NORTH WEST COASTAL ACCESS UPDATE****120/21.5 CONNECTING CUMBRIA NEWSLETTER – February 2022****120/21.6 CIVILITY AND RESPECT FEBRUARY NEWSLETTER****120/21.7 TRAINING****120/21.8 CARLISLE PARTNERSHIP EXECUTIVE MINUTES 06.12.21****120/21.9 COUNTY WILDLIFE SITES – PRESENTATION SLIDES AND MEETING NOTES****121/21 CORRESPONDENCE RECEIVED BY THE CLERK –**

RESOLVED to note the following correspondence had been received: -

121/21.1 CARLISLE DISTRICT PLAY AREA IMPROVEMENT GRANTS – Email from Carlisle City Council.

RESOLVED not to make a grant application.

122/21 AGENDA ITEMS FOR NEXT MEETING

- Footbridge grant

RESOLVED to note that any further items for consideration should be submitted to the Clerk on or before 2nd May 2022.

123/21 DATE OF NEXT MEETING - Monday 9th May 2022, Moat Village Hall, 7.30pm.
To include the Annual Parish Meeting and the Annual Meeting of the Parish Council.

Meeting closed at 8.25pm.

REPRESENTATION ON OUTSIDE BODIES

1. SUMMARY OF REPORT

This report invites members to appoint representatives to outside bodies on which the Council is or has been invited to be represented.

2. RECOMMENDATIONS

- 2.1 That the Council **AGREES** its representation on the outside bodies listed in the report.

3. REPORT

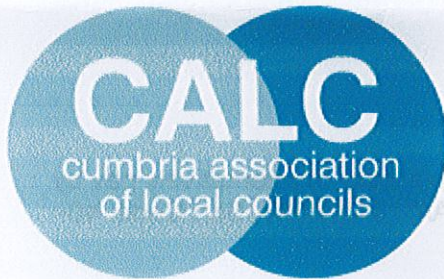
- 3.1 The following are the bodies on which the Council is already represented or has been invited to be represented. The existing representatives who are still members of the Parish Council are shown alongside the body.

Body	Current Representative
CARLISLE PARISH COUNCILS ASSOCIATION	Councillor W. Bundred
CPCA EXECUTIVE COMMITTEE	Councillor W. Bundred
BECK BURN WIND TURBINE GRANTS PANEL	Councillor W. Bundred
HALLBURN WIND TURBINE GRANTS PANEL	Councillor W. Bundred
PAROCHIAL CHURCH COUNCIL	Councillor W. Bundred
MOAT VILLAGE HALL COMMITTEE	Councillor S. Richardson

- 3.2 Members are asked to consider and agree appointments to the above bodies.
- 3.3 Members are asked to note that where time permits, reports from representatives on outside bodies are to be submitted in writing.

KIRKANDREWS ON ESK PARISH COUNCIL - ASSETS AT 31st MARCH 2022

(if known)	Description	Location	Purchase Value (or current value if purchase price unknown)	Discharge/Disposal
	Bus Shelter	Moat	£2,223.33	
	Bus Shelter	Greenmill	£1,416.67	
Jul-16	2 x Bus Shelters	Blackbank	£2,666.67	
	Noticeboard	Moat bus shelter	£1,200.00	
	Noticeboard	Greenmill	£1,200.00	
	Stone Cairn	Kirkandrews Church	£1,091.00	
	Stone Cairn	Eng/Scot Border	£2,500.00	
Jan-15	Projector	Chairman	£233.32	
Oct-10	Picnic table	Moat Play area	£600.00	
	Bench	Moat Play area	£500.00	
	Etna Climb	Moat Play area	£3,201.00	
	Basket Swing	Moat Play area	£2,490.00	
	Multi play (junior)	Moat Play area	£5,135.00	
	Springer Hen	Moat Play area	£578.00	
	Springer Gander	Moat play area	£869.00	
	5 a side goals	Moat Play area	£1,000.00	
	80m2 of safety surfacing	Moat Play area	£1,760.00	
	Gates, fencing, seating area	Moat Play area	£7,667.00	
Apr-18	Acer DP Laptop	Chairman	£429.00	
Apr-18	Brother J4 printer	Chairman	£129.00	
Aug-20	2 x Bus Shelters	Townfoot, Longtown	£8,700.00	
			£45,588.99	



Fire and Rescue Service Headquarters
Carleton Avenue
Penrith
Cumbria, CA10 2FA

01768 812663
office@calc.org.uk

April 2022

Ms Allison Riddell
Clerk
Kirkandrews PC
Unit 2, The Old Brewery, Craw Hall
Brampton
CARLISLE
CA8 1TR

Dear Colleague,

ANNUAL SUBSCRIPTION 2022/23

I would like to thank your Council for its valued membership of the Cumbria Association of Local Councils over the past year. Annual subscriptions to the Association for 2022/23 are now due.

The subscription for your Council is made up of two payments, one to the Cumbrian Association of Local councils (CALC) and one to the National Association of Local Councils (NALC). Each portion of the subscription fee is itemised separately. The NALC portion of the fee for 2022/23 is calculated at 7.49p per elector and the CALC portion is calculated in proportion to the square root of your electorate.

For 2022/23 your CALC/NALC subscription fee is: £164.52

This sum is made up of:
NALC subscription at £26.59
CALC subscription at £137.93

Please note that a member council cannot be a member of CALC without being a member of NALC and vice versa.

Could you please put this membership subscription request before the next meeting of your Council so that continuation of membership can be authorised for payment? I enclose a note as a reminder of the benefits of CALC membership.

You may pay us by cheque at the address shown at the top of this letter or alternatively pay by BACS as follows: Cumbria Local Councils Association, HSBC, A/C: 31300393, Sort Code: 40-36-10.

It would be very helpful if you would please amend as necessary and return the enclosed form giving contact details for your parish council.

I look forward to receiving your Council's subscription.

Kind regards,

Sonia Hutchinson

Chief Officer

Dear Colleague,

ANNUAL SUBSCRIPTION 2023/24

I would like to thank your Council for its valued membership of the Cumbria Association of Local Councils over the past year. Annual subscriptions to the Association for 2023/24 are now due.

The subscription for your Council is made up of two payments, one to the Cumbria Association of Local Councils (CALC) and one to the National Association of Local Councils (NALC). Each portion of the subscription fee is itemised separately. The NALC portion of the fee for 2023/24 is calculated at 7.45p per elector and the CALC portion is calculated in proportion to the square foot of your electorate.

For 2023/24 your CALC/NALC subscription fee is: £184.52

This sum is made up of:
NALC subscription at £56.50
CALC subscription at £127.93

Please note that a member council cannot be a member of CALC without being a member of NALC and vice versa.

Could you please put this membership subscription request before the next meeting of your Council so that continuation of membership can be authorised for payment? I enclose a note as a reminder of the benefits of CALC membership.

Benefits of CALC Membership 2022/23

Purpose of the Association

Cumbria Association of Local Councils is a not for profit organisation which delivers a wide range of services and benefits to its members, made up of Parish Meetings and Parish/Town Councils.

CALC is a voice for local councils (parish and town) on Cumbrian decision-making and advisory bodies. Any councils who are CALC members can nominate their councillors to the Executive and be part of this process. CALC has three Parish Support Officers who organise District Associations. These associations work hard to ensure that every CALC member can hear from key local officers about issues that are relevant in their parish – both district and county council officers, as well as a range of other speakers attend these meetings held either 3 or 4 times a year. CALC is also represented at a national level at the National Association of Local Councils (NALC) so our views can be reflected in national policy making and lobbying Parliament.

Legal, Procedural and Financial Advisory Service

CALC Membership gives parish councils access to an extensive resource of important operational information, including legal, HR, financial and procedural advice. If your query is of a complex legal nature, membership also gives you access to the **National Association of Local Councils**, which in turn provides a range of essential services including solicitors specifically qualified in parish matters. NALC also has experts in parish finance and procedural matters to call on. However, NALC cannot act on behalf of parish or town councils in legal proceedings, local legal advice has to be obtained in these cases. Additional support has been included for members via a solicitor's firm that specialises in parish law, Wellers Law Group, and the Parkinson Partnership which gives CALC members advice on matters such as VAT and Tax as well as other financial issues.

Through our membership of NALC, we are able to provide regular updates in changes to legislation. CALC will break down more complex information so that it is easily understood and will answer any queries that clerks and councillors may have; for example, on the changes to the audit arrangements.

Communication via a newsletter, website, social media and telephone

Along with changes to legislation, the Association regularly emails clerks with useful information from a range of sources from both within and without the county. CALC also sends out a newsletter which contains news from the county and beyond from a variety of sources.

The CALC website is a useful tool which we update with relevant information. Members get access to the Members Only restricted area which is a crucial source of information for clerks and councillors. To this area, we have added a number of 'off the peg' policy templates to allow parishes to easily ensure that they have the necessary documents in place.

The Association also works with the principal authorities (Districts, Boroughs and County) to build good working relationships and improve communication and co-operation between them and the local councils.

Training and Development Programme

Members are kept up to date with training opportunities and are encouraged to attend training whenever possible. CALC provides training for both councillors and chairmen (of both councils and committees). For clerks, we offer a range of training from the very basics through to audit procedures and specific training for the Certificate in Local Council Administration (CiLCA). In addition, we offer a range of specialist courses, including managing trees, managing staff and business planning. Finally, many councils find our bespoke whole council training, tailored to the development needs of your council a very valuable resource.

Employment and Clerks Database

The Association provides a free opportunity to advertise parish vacancies across the county via its website which is well-used. We also advice and support on all aspects of employment issues. We provide a range of resources to assist in the process of appointing clerks, including up to date information on salaries, pensions, and payroll. CALC also maintains an up to date database of all clerks and chairmen in the county.

Local Council Awards Scheme

We run the Local Council Awards Scheme in conjunction with the National Association of Local Councils.

The Local Council Award Scheme was developed to celebrate the successes of the best local councils, and to provide a framework to support all local councils to meet their full potential. The scheme offers councils the opportunity to show that they meet the standards set by the sector, assessed by their peers, and to put in place the conditions for continued improvement.

Lake District National Park Authority

CALC has a statutory duty to organise the nomination of parish representatives on to the National Park Authority. It fulfils this duty by holding elections and making recommendations to the Secretary of State who makes the appointment. The Association is also a member of the LDNPA Partnership.

March 2022

MEETING DATES 2022-2023

1. SUMMARY OF REPORT

This report advises of the scheduled meeting dates for 2022/23.

2. RECOMMENDATIONS

That the Committee

2.1 **NOTES** the scheduled meeting dates for 2022/23, and

2.2 **AGREES** to their implementation.

3. REPORT

Below are details of the dates of the scheduled Parish Council meetings for 2022/23, up to and including next year's annual meeting to be held in May.

Members are asked to agree the scheduled dates.

MEETING DATES 2022-23

	Parish Council Meeting
July	11 th
September	12 th
November	14 th
January '23	9 th
March '23	13 th
May '23	8 th

KIRKANDREWS ON ESK PARISH COUNCIL

BANK RECONCILIATION AT 19th APRIL 2022

Barclays Community Account - 40548464

Balance b/f at 25/02/22	27,490.53		
Income	8,471.00	Expenditure	1,145.47
		Balance c/f	34,816.06
	<u>35,961.53</u>		<u>35,961.53</u>

Bank Reconciliation

Balance per statement @ 19.04.22

34,816.06

Less o/s cheques

0.00

34,816.06

<u>Income</u>			<u>Expenditure</u>		
<u>Date</u>		<u>£</u>	<u>Date</u>	<u>Detail</u>	<u>£</u>
19.4.22	Carlisle City Council	8471.00	14.3.22	A Riddell	666.04
			14.3.22	HMRC	233.60
			14.3.22	J. Robb	22.00
			14.3.22	Brampton PC	223.83
		<u>8,471.00</u>			<u>1,145.47</u>

Barclays Business Saver Account - 40548472 -

Balance b/f at 25/02/22	790.35		
		Expenditure	0.00
Interest rec'd 7.3.22	0.02	Balance c/f	790.37
	<u>790.37</u>		<u>790.37</u>

BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
Community Account - 40548464	27,490.53	34,816.06
Business Saver Account - 40548472	790.35	790.37
	<u>£ 28,280.88</u>	<u>£ 35,606.43</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

Annual Internal Audit Report 2021/22

KIRK ANDREWS ONTESKE PARISH COUNCIL

www.kirkandrewsoneskepc.co.uk

During the financial year ended 31 March 2022, 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 2021/22 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 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")	✓		
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

27/04/2022

DD/MM/YYYY

DD/MM/YYYY

JOANNE BATEY FMAAT AUDITOR

Signature of person who carried out the internal audit

J Batey

SIGNATURE REQUIRED

Date

27/04/2022

*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).

ANNUAL INTERNAL AUDIT – Kirkandrews on Esk PC 2021-2022

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations? 2. Have levels of delegation been correctly authorised? 3. Have items or services above a de minimis amount been competitively purchased?	Yes Yes Yes.		
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments? 2. Are financial controls documented and regularly reviewed?	Yes Yes	Minute 116/21	
Income controls	1. Does the precept recorded in the cash-book agree to the District Council's notification? 2. Are security controls over cash adequate and effective?	Yes Yes		
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	Yes.		
Payroll Controls	1. Do salaries paid agree with those approved by the Council? 2. Are other payments to the Clerk reasonable and approved by the Council? 3. Has PAYE/NIC been properly operated by the Council?	Yes Yes. Yes	Per NJC - agreed to basic PAYE tools.	

Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>Yes</p> <p>Yes.</p>		
Year End Procedures	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>Yes.</p> <p>Yes</p> <p>Yes.</p>	Receipts + payments	
Bookkeeping	<p>1. Is the cash book maintained & up to date?</p> <p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts & invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes.</p>		
Payment Controls	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>Yes</p> <p>Yes</p>	Poppy wreath	

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	No unusual activity		
Statement of Account	1. Is the monthly statement of account presented to the Council?	Yes	Bi-monthly.	
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council? 2. Are there any significant variances from the budget? Have these been explained?	Yes No	Quarterly.	
Income Controls	1. Is income properly recorded and promptly banked?	Yes		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts? 2. Is petty cash expenditure reported to each Council meeting?	N/A N/A		
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk) 2. Are there any unexplained balancing entries in any reconciliation?	Yes. No		
Software Control	1. Are back up disks used? Where are they stored?	Yes	One Drive: Word USB: Excel.	

Prepared By Internal Auditor. J Batey.....

Date 27/04/2022

Replies approved by..... Council member

Date.....

.....(signature)

Annual Governance and Accountability Return 2021/22 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 2021/22

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, following 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 2022**. 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:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **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 2022**.

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 2021/22**, page 4
- **Section 1 – Annual Governance Statement 2021/22**, page 5
- **Section 2 – Accounting Statements 2021/22**, 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 2021/22 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 **£200 +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.

If it decides to certify itself as exempt, the authority must complete and return the Certificate of Exemption on Page 3 to the external auditor to confirm that it has certified itself exempt.

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) 2021/22, 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 2022. 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 2022**. 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. Avoid making amendments to the completed annual return. 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 Chairman, 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 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- 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 2022**.

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 authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	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 2021/22 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

KIRKANDREWSONESK PARISH COUNCIL

certifies that during the financial year 2021/22, 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 2021/22:

£14,283 INT £00,000

Total annual gross expenditure for the authority 2021/22:

£7,584 INT £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 **£200 +VAT** will be payable.

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

- The authority was in existence on 1st April 2018
- In relation to the preceding financial year (2020/21), 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 you are able to confirm that the above statements apply and that 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 2022.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

Telephone number

kirkandrewsoneskpc@gmail.com

016977 3382

*Published web address

www.kirkandrewsoneskpc.co.uk

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 2022. Reminder letters incur a charge of £40 +VAT

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

KIRK ANDREWS ONESKE 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 2022, that:

	Agreed		
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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

*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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other 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

www.kirkandrewsoneskeparishcouncil.co.uk WEBSITE ADDRESS

Section 2 – Accounting Statements 2021/22 for

KIRKANDREWSON ESK PARISH COUNCIL

	Year ending		Notes and guidance	
	31 March 2021 £	31 March 2022 £		
1. Balances brought forward	24670	20436	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.	
2. (+) Precept or Rates and Levies	8076	8471	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.	
3. (+) Total other receipts	8640	5812	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.	
4. (-) Staff costs	4220	4444	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.	
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).	
6. (-) All other payments	16730	3140	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).	
7. (=) Balances carried forward	20436	27135	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).	
8. Total value of cash and short term investments	20436	27135	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.	
9. Total fixed assets plus long term investments and assets	45589	45589	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.	
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A	The Council as a body corporate acts as sole trustee for and is responsible for managing Trust funds or assets.
			X	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 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

Ariddell REQUIRED

Date

26/04/2022

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

KIRKANDREWS ON ESK PARISH COUNCIL
INCOME 2021/2022

date	description	rcpt no	ref	Precept & CTRS Grant	City Council Grant	Other Grants	Cumbria Community Foundation	Village Hall Grants	Wayleave	Realtime Refund	Vat Received	Interest Received	Totals	
	budget			8,471.00	0.00	0.00	5,200.00	0.00	0.00	0.00	0.00	0.55	13,671.55	
	balance			0.00	499.00	0.00	113.41	0.00	0.00	0.00	0.00	-0.47	611.94	
	income to date			8471.00	499.00	0.00	5313.41	0.00	0.00	0.00	0.00	0.08	14,283.49	
11.5.21	Carlisle City Council - precept	D/C	1	8471.00										8471.00
7.6.21	Interest on Savers A/C	D/C	2									0.02		0.02
23.7.21	Cumbria Community Foundation	D/C	3				5313.41							5313.41
6.9.21	Interest on Savers A/C	D/C	4									0.02		0.02
6.12.21	Interest on Savers A/C	D/C	5									0.02		0.02
18.2.22	Carlisle City Council - grant	D/C	6		499.00									499.00
7.3.22	Interest on Savers A/C	D/C	7									0.02		0.02

**KIRKANDREWS ON ESK PARISH COUNCIL
EXPENDITURE 2021/2022**

[illegible]

KIRKANDREWS ON ESK PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2022

Barclays Community Account - 40548464

Balance b/f at 01/04/21	19,646.14		
Income	14,283.41	Expenditure	7,584.49
		Balance c/f	26,345.06
	<u>33,929.55</u>		<u>33,929.55</u>

Bank Reconciliation

Balance per statement @ 31.03.22

26,600.66

Less o/s cheques

J Robb	101035	22.00	
HMRC	101034	233.60	
			255.60
		<u>26,345.06</u>	

Barclays Business Saver Account - 40548472 -

Balance b/f at 01/04/21	790.29		
		Expenditure	0.00
Interest rec'd	0.08	Balance c/f	790.37
	<u>790.37</u>		<u>790.37</u>

BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
Community Account - 40548464	19,646.14	26,345.06
Business Saver Account - 40548472	790.29	790.37
	<u>£ 20,436.43</u>	<u>£ 27,135.43</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

Income

	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Variance	NOTES
Precept		8471.00											8471.00	8,471.00	0.00	Beacon
City Council grants											499.00		499.00	0.00	499.00	
County Council grants													0.00	0.00	0.00	
Other grants													0.00	0.00	0.00	
CCF - community pot money				5313.41									5313.41	5,200.00	113.41	
Grantscape													0.00	0.00	0.00	
Village Hall grants													0.00	0.00	0.00	
Interest Received			0.02			0.02			0.02			0.02	0.08	0.55	-0.47	
VAT													0.00	0.00	0.00	
	0.00	8471.00	0.02	5313.41	0.00	0.02	0.00	0.00	0.02	0.00	499.00	0.02	14,283.49	13,671.55	611.94	
Expenditure																
	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Variance	
Clerks wages/HMR&C		537.60		823.20		604.80	218.40	604.80		756.00		899.64	4444.44	4456.00	-11.56	Scottish Borders Council
Village Hall grants/donations													0.00	250.00	-250.00	
Grants from BB comm pot		250.00											250.00	5200.00	-4950.00	
SID maintenance													0.00	0.00	0.00	
Grass cutting								930.00					930.00	975.00	-45.00	
Insurance		314.07											314.07	350.00	-35.93	
adverts													0.00	0.00	0.00	
CALC & SLCC subs		153.52										38.61	192.13	200.00	-7.87	
Members & training													0.00	100.00	-100.00	
Hall hire													0.00	75.00	-75.00	
Audit Fees		75.00											75.00	275.00	-200.00	
Admin/newsletter costs										4.99		185.22	190.21	375.00	-184.79	
ICO							35.00						35.00	35.00	0.00	
Website				69.87									69.87	50.00	19.87	
Burial ground maintenance													0.00	0.00	0.00	
Bus shelter maintenance										22.00		22.00	44.00	250.00	-206.00	
Cairn near churchyard													0.00	50.00	-50.00	
Tree risk assessment/maintenance								300.00					300.00	500.00	-200.00	
Misc repairs													0.00	150.00	-150.00	
s137								23.00					23.00	23.00	0.00	
Assets						640.00							640.00	0.00	640.00	
Superfast Broadband Projects													0.00	0.00	0.00	
Play area										51.50			51.50	500.00	-448.50	
Special Projects													0.00	0.00	0.00	
Sub total	0.00	1330.19	0.00	893.07	0.00	1244.80	253.40	1857.80	0.00	834.49	0.00	1145.47	7,559.22	13,814.00	-6254.78	
VAT				13.97						11.30						
Total	0.00	1,330.19	0.00	907.04	0.00	1,244.80	253.40	1,857.80	0.00	845.79	0.00	1,145.47	7,584.49	Total including VAT		

KIRKANDREWS ON ESK PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

RECEIPTS		
Precept	£	8,471.00
Cumbria Community Foundation (Grant awarded to parishes for distribution)	£	5,313.41
Cumbria Community Foundation - grant received		
Grantscape -Hallburn Wind Farm Grant		
Vat received	£	-
Wayleave		
Other Grants	£	499.00
Village Hall Grant - CPCA		
Interest Received	£	0.08
Total Income	£	14,283.49
PAYMENTS		
Staff	£	4,444.44
Grass cutting	£	930.00
Village Hall Grants	£	-
Other Grants	£	-
Grants/community projects via CCF from Beck Burn Wind Farm	£	890.00
Insurance	£	314.07
Hall hire & meeting costs	£	-
Advertising	£	-
Admin	£	190.21
Website	£	69.87
Subscriptions	£	192.13
Audit fees	£	75.00
Vat	£	75.27
s137	£	23.00
Information Commissioner	£	35.00
Data Protection Officer	£	-
Assets - 2 bus shelters	£	-
Bus shelter repairs	£	44.00
Misc repairs	£	-
Superfast Broadband Projects	£	-
Special projects	£	-
Trees & risk assessment	£	250.00
Members	£	-
Playground - repairs & inspection	£	51.50
Total Expenditure	£	7,584.49
Excess of Income over Expenditure	£	6,699.00

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2022 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 9th May 2022

Chairman

Responsible Officer

9th May 2022

KIRKANDREWS ON ESK PARISH COUNCIL

BALANCE SHEET AT 31st MARCH, 2022

Balance at 1st April, 2021			
per balance sheet at 31/3/21	£	20,436.43	£ 20,436.43
Net surplus/(deficit) 2021/22			£ 6,699.00
Reserve Fund			£ 27,135.43
 Reserve Fund represented by			
Community Account	£	26,345.06	
Saver Account	£	790.37	
Total			£ 27,135.43

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2022 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 9th May 2022

Chairman

Responsible Officer

9th May 2022

Explanation of variances

KIRKANDREWS ON ESK PARISH COUNCIL
CUMBRIA

Insert figures from Section 1 of the AGAR in all Blue highlighted boxes

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

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2020/21 £	2021/22 £	Variance £	Variance %		Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	24,670	20,436						
2 Precept or Rates and Levies	8,076	8,471	395	4.89%	1 0	NO		
3 Total Other Receipts	8,640	5,812	-2,828	32.73%	0 1	YES		20/21 received £1,500 grant for bus shelters, £1,860 for VAT reclaim, 0.36p in interest and £5,279.35 from Cumbria Community Foundation (CCF). 21/22 received £499 grant towards a jubilee beacon, 0.08p in interest and £5,313.41 from CCF.
4 Staff Costs	4,220	4,444	224	5.31%	1 0	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0 0	NO		
6 All Other Payments	16,730	3,140	-13,590	81.23%	0 1	YES		20/21 payments include £4,000 in grant payments, £8,700 in assets for 2 bus shelters, £200 external audit fee and £219 re anti-bullying campaign information, VAT totalled £1790. 21/22 grant payments were reduced to £890, work to trees cost £250, no external audit fee as PC was exempt, VAT totalled £75 and all other payments were similar over the 2 years.
7 Balances Carried Forward	20,436	27,135				YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	See reserves balance below***
8 Total Cash and Short Term Investments	20,436	27,135					VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	45,589	45,589	0	0.00%	0 0	NO		
10 Total Borrowings	0	0	0	0.00%	0 0	NO		

*** reserves balance explanation

NB: The PC receives an annual lump sum from Cumbria Community Foundation for grant giving to local groups on request or for use as a community project if not claimed by local groups.

	2020/21	2021/22
General Reserve Fund	7175.85	9,451.44
Superfast Broadband Parish Project	4000.00	4,000.00
2018/19 Community pot surplus - noticeboard	330.00	0.00
2019/20 Community pot surplus - play area/tpr/n'brd	3651.23	3,091.23
2020/21 Community pot surplus - play area	5279.35	5,279.35
2021/22 Community pot surplus - play area		5,313.41
	<u>20436.43</u>	<u>27,135.43</u>

During 2021/22 - spending of £250 made from 19/20 surplus for transport; £330 from 18/19 surplus and £310 from 19/20 surplus for noticeboard