

# KIRKANDREWS ON ESK PARISH COUNCIL

Clerk: Allison Riddell

Unit 2

The Old Brewery

Craw Hall

Brampton

CA8 1TR

Tel: 016977 3382

Email: [kirkandrewsoneskpc@gmail.com](mailto:kirkandrewsoneskpc@gmail.com)

<https://kirkandrewsoneskpc.co.uk>

10th May 2023

Dear Councillor,

You are summoned to the Annual Meeting of **KIRKANDREWS ON ESK PARISH COUNCIL** that will be held in **MOAT VILLAGE HALL** on **MONDAY 15th MAY 2023** at 7.30pm.

The meeting is open to members of the public.

Please do not attend the meeting if you have Covid-19 symptoms.

*Allison Riddell*

## AGENDA

1. **ELECTION OF CHAIRMAN**

To receive and consider nominations for the office of Chairman.

2. **DECLARATION OF ACCEPTANCE OF OFFICE OF CHAIRMAN**

To receive the Chairman's Declaration of Acceptance of Office.

3. **ELECTION OF VICE CHAIRMAN**

To receive and consider nominations for the office of Vice Chairman.

4. **PUBLIC PARTICIPATION**

To receive comments and representations from members of the public in relation to any item on the Agenda. *(The Public Participation period will last 15 minutes and members of the public are permitted to speak for up to 3 minutes. Members of the public are not permitted to speak at any other time during the meeting unless invited to do so by the Chairman).*

5. **APOLOGIES FOR ABSENCE**

To receive apologies for absence and approve reasons for absence.

6. **REQUESTS FOR DISPENSATIONS**

The clerk to report any requests received since the previous meeting for dispensations to speak and/or vote on any matter where a member has a disclosable pecuniary interest.

7. **DECLARATIONS OF INTEREST**

To receive declarations by elected and co-opted members of interests in respect of items on this agenda.

Members are reminded that, in accordance with the revised Code of Conduct, they are required to declare any disclosable pecuniary interests or other registrable interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting.)

8. **MINUTES**

To authorise the Chairman to sign, as a correct record, the minutes of the meeting held on 13th March 2023. (copy herewith)



**9. REPRESENTATION ON OUTSIDE BODIES**

To agree representatives on outside bodies. (Report by Clerk herewith).

**10. STANDING ORDERS AND FINANCIAL REGULATIONS**

To re-adopt standing orders and financial regulations. (no current change from 2022/23, although revised model financial regulations from NALC will be issued later this year – available on council's website)

**11. ASSETS**

To review and update, if required, the assets register. (copy herewith)

**12. INSURANCE**

To confirm the parish council has insurance cover in respect of all risks. (Invitation to renew from BHIB Insurance circulated by email)

**13. SUBSCRIPTIONS**

To review the Parish council's subscriptions -

**13.1 CALC** – To consider an invitation to renew the CALC annual subscription for 2022/23 in the sum of £179.61. (copy herewith)

**13.2 SLCC** - To consider continuation of contributing towards the Clerk's subscription to SLCC. This is not due for renewal until December 2022 and costs approximately £44.00.

**14. POLICY REVIEW**

To review the council's core policies including GDPR. (No change from 2022/23)

(copies available on the parish council's website)

**15. MEETING CALENDAR**

To note a report from the Clerk. (copy herewith)

**16. REPRESENTATIVES' REPORTS**

To receive reports by representatives on Outside Bodies.

**17. TOWN AND COUNTRY PLANNING APPLICATIONS**

None at time of agenda publication.

(information available on the city council's website)

**18. FINANCIAL MATTERS**

**18.1 BANK RECONCILIATION TO 27.04.23** – Report by Clerk. (copy herewith)

**18.2 EXPENDITURE TO APPROVE/RATIFY\* –**

- £255.80 HMRC - PAYE – cheque number 101072\*
- £641.40 A. Riddell – net wage to 31.05.23 – cheque number 101073
- £80.00 J. Batey – Internal audit – cheque number 101074
- £250.00 Scottish Borders Council – TA127 – cheque number 101075
- £22.00 J. Robb - bus shelters – cheque number 101076

**18.3 S137 SPENDING** – To review the spending incurred under s137 in the financial year to 31<sup>st</sup> March 2022 and consider any further spending in the current financial year.

**18.4 INTERNAL AUDITOR** – To consider the appointment of the internal auditor for 2023/24.

**18.5 INTERNAL AUDITORS REPORT** – To note the internal auditors report. (copy herewith)

**18.6 EXTERNAL AUDITOR ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2022 AND EXEMPTION CERTIFICATE–**

**18.6.1** To consider the approval of the Annual Governance Statement for year ending 31<sup>st</sup> March 2023.

- 18.6.2** To consider the approval of the Statement of Accounts for year ending 31<sup>st</sup> March 2023
- 18.6.3** To authorise the Chairman to sign Sections 1 and 2 of the Annual Return for year ending 31<sup>st</sup> March 2023.
- 18.6.4** To agree that Kirkandrews on Esk Parish Council can certify itself as exempt from a limited assurance review and authorise the Chairman to sign the Certificate of Exemption to be submitted to the external auditor.
- 18.6.5** To receive notification of Public Rights & Publication of Unaudited Annual Governance & Accountability Return for accounts year ending 31<sup>st</sup> March 2023 as Monday 5<sup>th</sup> June to Friday 14<sup>th</sup> July 2023.

(copy of Accounts, AGAR and Exemption Certificate herewith)

- 18.7 BECKBURN COMMUNITY POT** – To note the proposed changes on future grant applications. Councillor Bundred to report.

**19. SPEED INDICATION DEVICES**

To receive an update from Councillor Bundred.

**20. CORONATION MEDALS**

To note most of the medals have been distributed and to consider how to distribute the remainder.

**21. PLACEMENT OF SEATS**

To receive an update from Councillor Bundred on locating a seat at Kirkandrews Church.

**22. BUS SHELTERS**

To receive a report from Councillor Z. Armstrong on the recent vandalism to the bus shelters and consider any further action

**23. CALC**

To note that all CALC emails had been circulated to members. Any emails requiring a decision would be listed separately.

**24. CORRESPONDENCE RECEIVED BY THE CLERK**

To note items of correspondence received since the last meeting requiring a decision:-

None at time of agenda publication.

**25. AGENDA ITEMS FOR NEXT MEETING**

To submit items for the next meeting and note that any further items for consideration should be submitted to the Clerk on or before 3<sup>rd</sup> July 2023.

**26. DATE OF NEXT MEETING**

Monday 10<sup>th</sup> July 2023 – Moat Village Hall, 7.30pm.

**27. PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960**

To consider resolving, in terms of the Public Bodies (Admission to Meetings) Act 1960, that, in view of the confidential nature of the business to be transacted, it is advisable in the public interest that the public be temporarily excluded and that they be instructed to withdraw.

**28. PLAY AREA REPAIRS**

To consider the quote/s received for the repairs to the play area.  
Clerk to report at meeting.



## KIRKANDREWS ON ESK PARISH COUNCIL

**MINUTES of the MEETING of KIRKANDREWS ON ESK PARISH COUNCIL held in MOAT VILLAGE HALL on MONDAY 13th MARCH 2023 at 7.30pm.**

**PRESENT:** Cllrs W. Bundred (Chairman), L. Cragg, A. Wallis, S. Richardson and D. Wilson.

**IN ATTENDANCE:** Clerk  
City Councillor J. Mallinson

### 104/22 APOLOGIES FOR ABSENCE

**RESOLVED** to note apologies for absence were received and agreed from Councillors P. Armstrong and Z. Armstrong.

### 105/22 REQUESTS FOR DISPENSATION

**RESOLVED** to note that no requests for dispensation were received.

### 106/22 DECLARATIONS OF INTEREST

**RESOLVED** to note the following declarations of interest were made:-

Councillor Richardson declared a non-pecuniary interest in items 112/22.3.2 and 118/22

### 107/22 MINUTES

#### 107/22.1 MINUTES OF THE MEETING HELD ON 9TH JANUARY 2023 WERE SUBMITTED.

**RESOLVED** to authorise the Chairman to sign the minutes of the meeting held on 9th January 2023, confirmed as a true and accurate record.

**ACTION:** WB

### 108/22 PUBLIC PARTICIPATION –

**RESOLVED** to note there were no members of the public in attendance.

**RESOLVED** to note that City Councillor Mallinson reported on the move to a Unitary Authority and that this would be his last visit to Kirkandrews on Esk Parish Council.

Members thanked Councillor Mallinson for all his help over the years.

### 109/22 REPRESENTATIVES' REPORTS

#### 109/22.1 LONGTOWN DEVELOPMENT TEAM/ LONGTOWN STRATEGIC PLAN

**RESOLVED** to note that Councillor Bundred had attended a meeting on 28/02/23, that Councillor Tim Pickstone would facilitate the next meeting and the green spaces team were looking into footpath improvements.

#### 109/22.2 HALLBURN WIND FARM GRANTS PANEL

**RESOLVED** to note that Councillor Bundred had attended a recent grants panel meeting but no grants awarded affected the parish of Kirkandrews on Esk.

Signed (Chairman).....

Date.....



**110/22 TOWN AND COUNTRY PLANNING – APPLICATIONS –**

**RESOLVED** to advise the appropriate planning authority of the Council's comments as follows:-

**110/22.1 FRANKSTOWN, LONGTOWN (23/0127) – Construction of a new slurry lagoon, protective fence and access track.**

Members support the construction of a new slurry lagoon etc at Frankstown Farm, however, they do not feel that the proposed location so near a watercourse is appropriate. Could the lagoon be situated elsewhere at the farm?

**111/22 NOTIFICATION OF DECISIONS**

**RESOLVED** to note the following decision from the local planning authority:-

- 22/0670 – MOD Longtown, Longtown - Engineering works and erection of 1 warehouse unit (with ancillary office) with associated vehicular access (from internal estate road), parking, service yard, landscaping and boundary treatment.

**GRANTED** – subject to conditions relating to commencement of development, approved documents, construction surface water management plan, validation of remedial works, measures/design features to deal with pests and gulls, protected species, lighting, landscaping scheme, noise and flood risk assessment.

**112/22 FINANCIAL MATTERS****112/22.1 BANK RECONCILIATION to 27.02.23**

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 27<sup>th</sup> February 2023 of £24,343.89.

**112/22.2 EXPENDITURE TO APPROVE**

**RESOLVED** to authorise the following expenditure for payment:-

- |           |                                    |                        |
|-----------|------------------------------------|------------------------|
| • £704.89 | A. Riddell – net wage to 31.03.22  | – cheque number 101065 |
| • £259.20 | J Stynes Designs – bus shelters    | – cheque number 101066 |
| • £222.24 | Brampton PC – Copier/stny/SLCC     | – cheque number 101067 |
| • £65.40  | Carlisle City Council – Inspection | – cheque number 101068 |
| • £22.00  | J. Robb – bus shelters             | – cheque number 101069 |
| • £39.00  | Moat Village Hall – room hire      | – cheque number 101070 |

**112/22.3 COMMUNITY POT GRANT REQUESTS****112/22.3.1 FRIENDS OF KIRKANDREWS ON ESK CHURCH**

Request for grant funding towards wall repairs.

**RESOLVED** not to consider the application as it did not fit the criteria and no formal application had been received.

**112/22.3.2 MOAT VILLAGE HALL COMMITTEE**

Request for grant funding towards a Coronation event.

**RESOLVED** to donate £400.00 towards the event.

Signed (Chairman).....

Date.....



**113/22 RISK ASSESSMENT**

Members reviewed the annual risk assessment.

**RESOLVED** to agree the annual risk assessment.

**114/22 SPEED INDICATION DEVICES (SID'S)**

**RESOLVED** to note a report from Councillor Bundred that 1 of the SID's was still not working and that he would contact highways again as they had taken the instructions etc when the equipment was installed.

**ACTION:** WB

**115/22 OWNERSHIP OF GRASSED AREAS ADJACENT TO MOAT VILLAGE HALL**

**RESOLVED** to note that taking legal advice was suggested to Councillor Richardson in order to clarify the correct owners (Moat Village Hall) with the Land Registry.

**ACTION:** SR

**116/22 CORONATION EVENT**

**RESOLVED**, after discussion, to purchase 50 commemorative coronation medals for the children in the parish. Links would be sent to members for a final decision on design.

**ACTION:** Clerk

**117/22 PLACEMENT OF SEATS**

**RESOLVED** to defer a final decision on the actual placement of commemorative seating, but that both would now be in Moat play area as the Parochial Church Council did not want one at the church. The Clerk would order the seats.

**ACTION:** Clerk

**118/22 MOAT PLAY AREA****118/22.1 ANNUAL PLAY AREA INSPECTION REPORT**

**RESOLVED** to note the annual play area inspection report and that the Clerk would contact Ross Farrimond to carry out the minor repairs required.

**118/22.2 PLAY AREA INSPECTIONS**

**RESOLVED** to note that Councillor Richardson reported that a local resident from Moat would carry out the weekly inspections.

**119/22 CLERKS REPORT**

**RESOLVED** to note a report from the Clerk highlighting the following:-

- Wall collapse at Junction 45 – reported to National Highways (contact number given to Councillor Wilson)
- Maintenance work at Junction 45 – a request for inclusion in the annual maintenance programme had been submitted; the response from National Highways was that this work was already included as part of their cyclic maintenance programme, which is at least annually across the network.
- Foodbank/Pop up Pantry – This would be moving from the Arthuret Parish Council Rooms to the Community Centre. The new co-ordinator was in discussions with Brampton Foodbank to provide a service to cover the whole rural area from Brampton to Longtown and neighbouring parishes.
- NEST redeclaration – completed

Signed (Chairman).....

Date.....



- VAT claim for £1,098.34 submitted
- Election/Co-option query from resident – answered
- Civility and Respect Application - submitted

#### 120/22 CALC (CUMBRIA ASSOCIATION OF LOCAL COUNCILS)

**RESOLVED** to note that all CALC emails had been circulated to members and none required a formal decision.

#### 121/22 CORRESPONDENCE RECEIVED BY THE CLERK

**RESOLVED** to note there was no correspondence requiring a decision.

#### 122/22 AGENDA ITEMS FOR NEXT MEETING

- Roadside verge litter – Councillor Wilson to report

**RESOLVED** to note that any further items for consideration should be submitted to the Clerk on or before 8th May 2023.

#### 123/22 DATE OF NEXT MEETING

Monday 15th May 2023, Moat Village Hall, from 7.00pm. Please note this will include the Annual Parish Meeting (7.00pm) and the Annual Meeting of the Parish Council.

Meeting closed at 8.55pm.

Signed (Chairman).....

Date.....



## 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

- 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 2023

(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	
May-22	Platinum Jubilee beacon	Chairman's home	£490.00	
Sep-22	2 x Evolis Radar speed signs	Moat village	£4,500.00	
			<b>£50,578.99</b>	



## MEETING DATES 2022-2023

### 1. SUMMARY OF REPORT

This report advises of the scheduled meeting dates for 2023/24.

### 2. RECOMMENDATIONS

That the Committee

2.1 **NOTES** the scheduled meeting dates for 2023/24, and

2.2 **AGREES** to their implementation.

### 3. REPORT

Below are details of the dates of the scheduled Parish Council meetings for 2023/24, up to and including next year's annual meeting to be held in May.

Members are asked to agree the scheduled dates.

## MEETING DATES 2023-24

	Parish Council Meeting
July	10 <sup>th</sup>
September	11 <sup>th</sup>
November	13 <sup>th</sup>
January '24	8 <sup>th</sup>
March '24	11 <sup>th</sup>
May '24	13 <sup>th</sup>



## KIRKANDREWS ON ESK PARISH COUNCIL

## BANK RECONCILIATION AT 27th APRIL 2023

## Barclays Community Account - 40548464

Balance b/f at 27/02/23	23,552.78		
Income	10,217.34	Expenditure	1,968.53
		Balance c/f	31,801.59
	<u>33,770.12</u>		<u>33,770.12</u>

## Bank Reconciliation

Balance per statement @ 27.04.23 32,057.39

## Less o/s cheques

HMRC	101072	255.80	
		<u>255.80</u>	
		<u>31,801.59</u>	

Income			Expenditure		
Date		£	Date	Detail	£
9.3.23	HMRC	1098.34	13.3.23	A Riddell	704.89
24.4.23	Cumberland Council	9119.00	13.3.23	J Styne	259.20
			13.3.23	Brampton PC	222.24
			13.3.23	Carlisle City Council	65.40
			13.3.23	J Robb	22.00
			13.3.23	Moat Village Hall - room hire	39.00
			13.3.23	Moat Village Hall - grant	400.00
			15.4.23	HMRC - PAYE	255.80
		<u>10,217.34</u>			<u>1,968.53</u>

## BANK RECONCILIATION AT 27th APRIL 2023

## Barclays Business Saver Account - 40548472 -

Balance b/f at 27/02/23	791.11		
		Expenditure	0.00
Interest rec'd 6.3.23	0.98	Balance c/f	792.09
	<u>792.09</u>		<u>792.09</u>

## BANK BALANCES

	B/F	C/F
Community Account - 40548464	23,552.78	31,801.59
Business Saver Account - 40548472	791.11	792.09
	<u>£ 24,343.89</u>	<u>£ 32,593.68</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 2022/23

KIRKANDREWS ONEFESKE PARISH COUNCIL

<https://www.kirkandrewsoneskeparishcouncil.uk>

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

10/05/2023 DD/MM/YYYY DD/MM/YYYY

MRS J BATEY IFMAAT AUDITOR

Signature of person who carried out the internal audit

J Batey

SIGNATURE REQUIRED

Date

10/05/2023.

\*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 2022-2023

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	<p>1. Has the Council Committee formally adopted standing orders and financial regulations?</p> <p>2. Have levels of delegation been correctly authorised?</p> <p>3. Have items or services above a deminimis amount been competitively purchased?</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Minuted</p> <p>Approval sought - limits in place.</p>	
Risk management arrangements	<p>1. Do the minutes record the Council carrying out annual risk assessments?</p> <p>2. Are financial controls documented and regularly reviewed?</p>	<p>Yes</p> <p>Yes</p>	<p>Reviewed annually</p>	
Income controls	<p>1. Does the precept recorded in the cash-book agree to the District Council's notification?</p> <p>2. Are security controls over cash adequate and effective?</p>	<p>Yes</p> <p>Yes.</p>		
Budgetary Controls	<p>1. Has the Council prepared an annual budget in support of its plans?</p>	<p>Yes.</p>		
Payroll Controls	<p>1. Do salaries paid agree with those approved by the Council?</p> <p>2. Are other payments to the Clerk reasonable and approved by the Council?</p> <p>3. Has PAYE/NIC been properly operated by the Council?</p>	<p>Yes</p> <p>N/A</p> <p>Yes</p>	<p>No other payments</p> <p>HMRC PAYE online.</p>	



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>	Fixed Asset register	
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>		
Bookkeeping	<p>1. Is the cash book maintained &amp; 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 &amp; 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>	Numbered	
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>N/A.</p>		

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	No	No unusual activity	
Statement of Account	1. Is the monthly statement of account presented to the Council?	Yes.		
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  None		
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  None	As reconciled	
Software Control	1. Are back up disks used? Where are they stored?	Yes	USB @ One Drive	



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

Date..10/05/2023..

Replies approved by.....Council member

Date.....

.....(signature)



## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

KIRKANDREWSON SKOPARISHY 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 2023, 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
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

\*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

### 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://www.kirkandrewsonskparishcouncil.co.uk>



## Section 2 – Accounting Statements 2022/23 for

KIRKANDREWSONTESKE PARISH CITY COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	20436	27135	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	8471	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	5812	5921	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	4444	4553	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	3140	13244	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	27135	23730	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	27135	23730	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	45589	50579	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)		X		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			X	The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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

*Middle* REQUIRED

Date

06/05/2023

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 2022/2023

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	5,366.54	0.00	0.00	0.00	0.00	0.12	13,837.66	
	balance			0.00	321.00	4500.00	-5366.54	0.00	0.00	0.00	1098.34	1.60	554.40	
	income to date			8471.00	321.00	4500.00	0.00	0.00	0.00	0.00	1098.34	1.72	14,392.06	
19.4.22	Carlisle City Council - precept	D/C	1	8471.00										8471.00
6.6.22	Interest on Savers A/C	D/C	2									0.06		0.06
5.9.22	Interest on Savers A/C	D/C	3									0.24		0.24
25.11.22	Carlisle City Council - grant	D/C	4		321.00									321.00
5.12.22	Interest on Savers A/C	D/C	5									0.44		0.44
24.1.23	Grantscape - grant	D/C	6			4500.00								4500.00
6.3.23	Interest on Savers A/C	D/C	7									0.98		0.98
9.3.23	HMRC	D/C	8								1098.34			1098.34



**KIRKANDREWS ON ESK PARISH COUNCIL  
EXPENDITURE 2022/2023**

[illegible]

# KIRKANDREWS ON ESK PARISH COUNCIL

## BANK RECONCILIATION AT 31st March 2023

### Barclays Community Account - 40548464

Balance b/f at 01/04/22	26,345.06		
Income	14,390.34	Expenditure	17,797.01
		Balance c/f	22,938.39
	<u>40,735.40</u>		<u>40,735.40</u>

### Bank Reconciliation

Balance per statement @ 31.03.23

23,399.39

### Less o/s cheques

J. Robb	22.00	
Moat Village Hall	39.00	
Moat Village Hall	<u>400.00</u>	
	461.00	
	<u>22,938.39</u>	

### Barclays Business Saver Account - 40548472 -

Balance b/f at 01/04/22	790.37		
		Expenditure	0.00
Interest rec'd	1.72	Balance c/f	792.09
	<u>792.09</u>		<u>792.09</u>

### BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
Community Account - 40548464	26,345.06	22,938.39
Business Saver Account - 40548472	790.37	792.09
	<u>£ 27,135.43</u>	<u>£ 23,730.48</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						321.00					8471.00	8,471.00	0.00	Received as requested Grant for bench
City Council grants													321.00	0.00	321.00	
County Council grants													0.00	0.00	0.00	
Other grants													0.00	0.00	0.00	
CCF - community pot money													0.00	5,366.54	-5366.54	Unlikely to be received - too much held in reserves from previous years
Grantscape												4500.00	4500.00	0.00	4500.00	Grant towards SID's
Village Hall grants													0.00	0.00	0.00	
Interest Received			0.06			0.24			0.44			0.98	1.72	0.12	1.60	
VAT												1098.34	1098.34	0.00	1098.34	
	0.00	8471.00	0.06	0.00	0.00	0.24	0.00	321.00	0.44	0.00	0.00	5599.32	14,392.06	13,837.66	554.40	
Expenditure																
	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Variance	
Clerks wages/HMR&C		547.36		837.43		837.43		723.53		902.00		704.89	4552.64	4545.00	7.64	
Village Hall grants/donations													0.00	0.00	0.00	
Spending from BB comm pot		740.00		308.00		259.20		2376.89		703.20		400.00	4787.29	5366.54	-579.25	
SID maintenance													0.00	250.00	-250.00	
Grass cutting								960.00					960.00	1000.00	-40.00	
Insurance		346.68											346.68	350.00	-3.32	
adverts													0.00	0.00	0.00	
CALC & SLCC subs		164.52										44.33	208.85	205.00	3.85	
Members & training										30.00			30.00	200.00	-170.00	
Hall hire		39.00										39.00	78.00	75.00	3.00	
Audit Fees		80.00											80.00	75.00	5.00	Slight increase on budget
Admin/newsletter costs												177.91	177.91	375.00	-197.09	
ICO							35.00						35.00	35.00	0.00	
Website				70.87									70.87	75.00	-4.13	
Burial ground maintenance													0.00	0.00	0.00	
Bus shelter maintenance		22.00		22.00		44.00						238.00	326.00	250.00	76.00	
Cairn near churchyard													0.00	50.00	-50.00	
Tree risk assessment/maintenance													0.00	500.00	-500.00	
Misc repairs													0.00	150.00	-150.00	
s137								23.00					23.00	23.00	0.00	
Assets			4500.00										4500.00	0.00	4500.00	2 x SID - received through grant funding
Superfast Broadband Project													0.00	0.00	0.00	
Play area		500.00										54.50	554.50	500.00	54.50	
Special Projects													0.00	0.00	0.00	
Sub total	0.00	2439.56	4500.00	1238.30	0.00	1140.63	35.00	4083.42	0.00	1635.20	0.00	1658.63	16,730.74	14,024.54	2706.20	
VAT		98.00	900.00	14.17								54.10				
Total	0.00	2,537.56	5,400.00	1,252.47	0.00	1,140.63	35.00	4,083.42	0.00	1,635.20	0.00	1,712.73	17,797.01	Total including VAT		

# 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).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, <b>DO NOT OVERWRITE THESE BOXES</b>	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	20,436	27,135				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	8,471	8,471	0	0.00%	0 0	NO	
3 Total Other Receipts	5,812	5,921	109	1.88%	0 0	NO	
4 Staff Costs	4,444	4,553	109	2.45%	0 0	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0 0	NO	
6 All Other Payments	3,140	13,244	10,104	321.78%	1 1	YES	21/22 grant payments were £890, work to trees cost £250, VAT totalled £75 and all other payments were similar over the 2 years. 22/23 includes grant payments of £4787 and 2 speed cameras at a cost of £4500, VAT paid was £1067.
7 Balances Carried Forward	27,135	23,730				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	27,135	23,730				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	45,589	50,579	4,990	10.95%	1 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.

	2021/22	2022/23
General Reserve Fund	9,451.44	7,833.78
Play area		3,000.00
Superfast Broadband Parish Project	4,000.00	4,000.00
2019/20 Community pot surplus	3,091.23	0.00
2020/21 Community pot surplus	5,279.35	3,583.29
2021/22 Community pot surplus	5,313.41	5,313.41
	<u>27,135.43</u>	<u>23,730.48</u>



**Explanation for 'high' reserves**

(Please complete or update the highlighted boxes when the total in Box 7 is greater than 2 times the value of Box 2)

Box 7 is more than twice the value of Box 2 because the authority held the following breakdown of reserves at the year end:

	£	£	£
<b>Earmarked reserves*:</b>			
Play area	3,000		
Superfast Broadband	4,000		
Community Pot Funds 2020/21	3,583		
Community Pot Funds 2021/22	5,313		
		15,896	
<b>General reserve</b>	7,834	7,834	
<b>Total reserves (must agree to Box 7)</b>			<b>23,730</b>
<b>Box 7 per Annual Return</b>			23,730
<b>Difference</b>			<b>0</b>

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered. There may be fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and the value of Box 7 on Section 2 of the AGAR.

# KIRKANDREWS ON ESK PARISH COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

### RECEIPTS

Precept	£	8,471.00
Cumbria Community Foundation (Grant awarded to parishes for distribution)	£	-
Cumbria Community Foundation - grant received	£	-
Grantscape - Hallburn Wind Farm Grant - grant received	£	4,500.00
Vat received	£	1,098.34
Other Grants	£	321.00
Interest Received	£	1.72

<b>Total Income</b>	<b>£</b>	<b>14,392.06</b>
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### PAYMENTS

Staff	£	4,552.64
Grass cutting	£	960.00
Village Hall Grants	£	-
Other Grants	£	-
Grants/community projects via CCF from Beck Burn Wind Farm	£	4,787.29
Insurance	£	346.68
Hall hire & meeting costs	£	78.00
Advertising	£	-
Admin	£	177.91
Website	£	70.87
Subscriptions	£	208.85
Audit fees	£	80.00
Vat	£	1,066.27
s137	£	23.00
Information Commissioner	£	35.00
Data Protection Officer	£	-
Assets - 2 bus shelters	£	4,500.00
Bus shelter repairs	£	326.00
Misc repairs	£	-
Superfast Broadband Projects	£	-
Special projects	£	-
Trees & risk assessment	£	-
Members & training	£	30.00
Playground - repairs & inspection	£	554.50

<b>Total Expenditure</b>	<b>£</b>	<b>17,797.01</b>
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<b>Excess of Income over Expenditure</b>	<b>-£</b>	<b>3,404.95</b>
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The above Statement represents fairly the financial position of the Parish Council at 31st March, 2023 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 15th May 2023

Chairman

Responsible Officer

15th May 2023

# KIRKANDREWS ON ESK PARISH COUNCIL

## BALANCE SHEET AT 31st MARCH, 2023

Balance at 1st April, 2022				
per balance sheet at 31/3/22	£	27,135.43	£	27,135.43
Net surplus/(deficit) 2022/23			-£	3,404.95
<b>Reserve Fund</b>			<b>£</b>	<b>23,730.48</b>

Reserve Fund represented by				
Community Account	£	22,938.39		
Saver Account	£	792.09		
<b>Total</b>			<b>£</b>	<b>23,730.48</b>

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2023 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 15th May 2023

Chairman

Responsible Officer

15th May 2023



## Certificate of Exemption – AGAR 2022/23 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

KIRKANDREWS ON RESK PARISH COUNCIL

certifies that during the financial year 2022/23, 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 2022/23:

£14,392.06

Total annual gross expenditure for the authority 2022/23:

£17,797.01

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 2019
- In relation to the preceding financial year (2021/22), 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 2023.

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

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

kirkandrewsonreskpc@gmail.com

Telephone number

016977 3382

\*Published web address

<https://www.kirkandrewsonreskpc.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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**



Smaller authority name: **KIRKANDREWS ON ESK PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION  
OF UNAUDITED ANNUAL GOVERNANCE &  
ACCOUNTABILITY RETURN**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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

**NOTICE**

**1. Date of announcement**      **Sunday 4 June 2023**

**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 accounting records for the financial year to which the audit 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 2023, these documents will be available on reasonable notice by application to:**

ALLISON RIDDELL – CLERK/RFO – 016977 3382  
UNIT 2, OLD BREWERY YARD, CRAW HALL, BRAMPTON CA8 1TR  
Email – kirkandrewsoneskpc@gmail.com

commencing on Monday 5 June 2023

and ending on Friday 14 July 2023

**3. Local government electors and their representatives also have:**

- 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.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

**4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:**

Moore (Ref AP/HD)  
Rutland House,  
Minerva Business Park,  
Lynch Wood,  
Peterborough  
PE2 6PZ



**MOORE**

**5. This announcement is made by** ALLISON RIDDELL – CLERK/RFO



## **LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS**

**Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.**

### **The basic position**

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

### **The right to inspect the accounting records**

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

### **The right to ask the auditor questions about the accounting records**

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

### **The right to make objections**

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

### **A final word**

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.