

# **Kirklington Parish**

## **AGAR**

**2023 / 2024**

**Meeting date 20<sup>th</sup> May 2024**

## Certificate of Exemption – AGAR 2023/24 Form 2

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

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

*Kirklington (Middle) Parish Council*

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

Total annual gross income for the authority 2023/24:

*2788*

Total annual gross expenditure for the authority 2023/24:

*3714*

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

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notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice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under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration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

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

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

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

Signed by the Responsible Financial Officer Date

*Alton Dawes*

*20/5/2024*

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

*20/5/2024*

Signed by Chair

*[Signature]*

Date

*20/5/2024*

as recorded in minute reference:

*18/24*

Generic email address of Authority

*Kirklingtonpc@gmail.com*

Telephone number

*01697 748788*

\*Published web address

*www.hugobox.com/community/kirklington-middle-parishcouncil-10627/10*

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

# Annual Internal Audit Report 2023/24

Kirklington (Middle) Parish Council

www.hugoblox.com/community/kirklington-middle-parish-council-10627/home

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	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

Signature of person who carried out the internal audit

15/4/2024  
G.M. Wilson

Date

16/4/2024

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

*Winklington (Middle) Parish Council*

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Yes means that this authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	<input type="checkbox"/>	<input type="checkbox"/>	N/A
			<input checked="" type="checkbox"/> has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.

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

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

*20/5/2024*

and recorded as minute reference:

*18/24*

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

Chair

Clerk

*[Signature]*  
*Alan Dawes*

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.hugobox.com/community/winklington-middle-parishcouncil-1062740*

## Section 2 – Accounting Statements 2023/24 for

KIRKSLINGTON (MIDDLE) PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	3757	3871	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	2550	2650	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	51	138	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	670	1605	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	Ø	Ø	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1817	2109	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	3871	2945	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	3871	2945	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	11040	11040	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	Ø	Ø	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)				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 exclude any Trust transactions.

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

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

Mark Davies

Date

10/04/24

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

20/5/2024

as recorded in minute reference:

18/24

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

[Signature]

**KIRKLINTON (MIDDLE) PARISH COUNCIL**  
**INCOME 2023/2024**

Date	Description	Receipt no	VAT	Bank Interest	Precept	Totals
			122.80	15.20	2650.00	2788.00
20/04/2023	Precept				2650.00	2650.00
	Bank Interest			15.20		15.20
	VAT Reclaim		122.80			122.80

**KIRKLINTON (MIDDLE) PARISH COUNCIL**  
**EXPENDITURE 2022/2023**

Date	Description	Voucher	Clerks Costs	Grass Cutting	Insurance	Website	Hall Hire	Defib Costs	Admin Costs	Play Area	Audit	Coronation Celebration	Vat	Totals	VAT Number
06/04/2023	Expenditure														
25/05/2023	Coronation Celebration	100514	1605.17	600.00	379.35	59.94	0.00	172.04	124.03	401.95	15.00	230.00	126.80	3714.28	3,714.28
25/05/2023	D S Gasgarth	100515/100516	697.80						70.40			260.00		260.00 x	
25/05/2023	BHIB	100517												768.20	
25/05/2023	Green Team Garden Services	100518			379.35									379.35	
12/07/2023	A W Jenkinson	100519		120.00										120.00	
17/07/2023	Green Team Garden Services	100520		240.00					345.00				69.00	414.00	330411221
17/07/2023	A Dawes	100521/100523	379.89											240.00	
25/09/2023	A Dawes	PC001							15.00		15.00			379.89	
16/10/2023	A Dawes	100523/100524	216.90											30.00	Cash from X
16/10/2023	Green Team Garden Services	100525		240.00										216.90	
01/11/2023	Hugo Fox	DD				9.99								240.00	
06/11/2023	Cumberland Council	100526						172.04					2.00	11.99	156359683
01/12/2023	Hugo Fox	DD				9.99							34.41	206.45	434547685
01/01/2024	Hugo Fox	DD				9.99							2.00	11.99	156359683
12/02/2024	A Dawes	100527/28	310.58						38.63				2.00	11.99	156359683
12/02/2024	Cumberland Council	100529												349.21	
01/02/2024	Hugo Fox	DD				9.99				56.95			11.39	68.34	434547685
25/11/2023	Hugo Fox	DD				9.99							2.00	11.99	156359683
	Hugo Fox	DD				9.99							2.00	11.99	
	Petty Cash Adj											-30.00		-30.00	

# **KIRKLINTON (MIDDLE) PARISH COUNCIL**

<b>Budget v Actual Report</b>			
		<b>"Budget"</b>	<b>Actual</b>
		<b>2023 24</b>	<b>2023 24</b>
<b><u>Income</u></b>			
Precept		<b>£2,650.00</b>	<b>£2,650.00</b>
Interest / VAT		<b>£1.00</b>	<b>£138.00</b>
<b>TOTAL</b>		<b>£2,651.00</b>	<b>£2,788.00</b>
<b><u>Expenditure</u></b>			
Clerk Costs - Previous		<b>£720.00</b>	<b>£697.80</b>
2023 Elections		<b>£200.00</b>	<b>£0.00</b>
Clerk Costs - Current		<b>£0.00</b>	<b>£907.37</b>
Grass Cutting		<b>£450.00</b>	<b>£600.00</b>
Insurance		<b>£350.00</b>	<b>£379.35</b>
Website		<b>£0.00</b>	<b>£59.94</b>
Subscriptions		<b>£160.00</b>	<b>£0.00</b>
Play Area		<b>£400.00</b>	<b>£401.95</b>
Coronation Party		<b>£0.00</b>	<b>£230.00</b>
General Items		<b>£500.00</b>	<b>£172.04</b>
Church Hire		<b>£0.00</b>	<b>£0.00</b>
Audit / Administration		<b>£70.00</b>	<b>£139.03</b>
VAT		<b>£0.00</b>	<b>£126.80</b>
<b>TOTAL</b>		<b>£2,850.00</b>	<b>£3,714.28</b>
		<b>-£199.00</b>	<b>-£926.28</b>
Reserves b/f		<b>£3,871.13</b>	<b>£3,871.11</b>
Reserves b/f		<b>£3,672.13</b>	<b>£2,944.83</b>

## KIRKLINTON (MIDDLE) PARISH COUNCIL

### BANK RECONCILIATION AT 31st March 2024

Barclays Bank A/c's 70548855/30548847

Balance b/f	3871.15		
Income	2788.00	Expenditure	3714.28
		Balance c/f	2,944.87
	<u>6,659.15</u>		<u>6,659.15</u>
Bank Reconciliation			
Balance per statement @ 31.3.24			2,944.87
Less o/s cheques			
			<u>2,944.87</u>

#### **BANK BALANCES**

Barclays Bank

<u>B/F</u>	<u>C/F</u>
3,871.15	2,944.87
<u>£ 3,871.15</u>	<u>£ 2,944.87</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.

Allan Dawes

CLERK/RFO to the  
Parish Council

# KIRKLINTON PARISH COUNCIL - ASSET REGISTER - 2023/24

Description of Asset	Location	Date Purchased	Current Value	Insured Amount
<b>Playing Field</b>	Between No.16 and No.18 Ryehill Park, Smithfield, Kirklington, Carlisle. Gates and Fences The Deeds for the land were lodged with the City Solicitor, Carlisle City Council, Civic Centre, Carlisle in March 1993.	1992	£1	Not Insured
			£0	£9,000
<b>Play Ground Equipment:</b>				
(1) Swings (2 Flat Seats)	As above.	01/08/1994	£300 )	
(2) Swings (2 Cradle Seats)	As above.	01/08/1994	£300 )	
(3) Slide	As above.	29/03/2019	£4,411 )	£48,000
(4) Goal Post	As above.	29/03/2019	£576 )	
(5) Swingo	As above.	29/03/2019	£1,796 )	
(6) Roundabout	As above.	29/03/2019	£1,561 )	
(7) Golly Springer	As above.	29/03/2019	£581 )	
<b>Millennium Project:</b>				
(1) Two Iron Bench Seats	On the grass verge at the junction of Kirklington Road and Skitby Road.	01/06/2002	£500 )	
			)	
(2) Three Boulders Stones	As above.	01/06/2002	£100 )	£24,000
<b>Office Equipment:</b>				
				£9,000.00
2 Drawer Filing Cabinet	Clerks address	01/10/1999	£5	Not Insured
<b>Other</b>				
Public Notice Board	On wall adjacent to Smithfield Garage	March 2002	£230 )	
Seat in play area	Playing Field - See above	March 2011	£380 )	£24,000
Litter Bin	Playing Field - See above	March 2011	£300 )	
Total			<b>£11,040</b>	

As at April 2024

# KIRKLINTON (MIDDLE) PARISH COUNCIL

## VARIATIONS FOR THE YEAR ENDED 31st MARCH, 2024

### BOX 2 - PRECEPT

<u>2023</u>	<u>2024</u>	<u>Difference</u>	
2,500	2,650	150	6.00%

### BOX 3 - TOTAL OTHER RECEIPTS

<u>2023</u>	<u>2024</u>	<u>Difference</u>
50	138	88

Bank Interest  
Vat

<u>2023</u>	<u>2024</u>	<u>Difference</u>
2	15	13
48	123	75
50	138	88

### BOX 4 - STAFF COSTS

<u>2023</u>	<u>2024</u>	<u>Difference</u>	
670	1605	935	Cost of clerks x 2

### BOX 6 - TOTAL OTHER COSTS

<u>2023</u>	<u>2024</u>	<u>Difference</u>
1817	2109	292

Grass cutting  
Insurance  
Hall Hire  
Play Area  
Subscriptions  
Celebrations  
Audit  
Admin Costs  
Defib costs  
Vat  
Rounding

<u>2023</u>	<u>2024</u>	<u>Difference</u>
450	600	150
340	379	39
100	60	(40)
55	402	347
149	0	(149)
325	230	(95)
0	15	15
83	124	41
305	172	(133)
11	127	116
-1		1
1,817	2,109	292

# KIRKLINTON (MIDDLE) PARISH COUNCIL

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

### RECEIPTS

Precept	£	2,650.00
Bank Interest	£	15.20
VAT	£	122.80
<b>Total Income</b>	<b>£</b>	<b>2,788.00</b>

### PAYMENTS

Staff	£	1,605.17
Grass cutting	£	600.00
Insurance	£	379.35
Website	£	59.94
Admin	£	124.03
Play Area	£	401.95
Audit	£	15.00
Coronation Celebration		230.00
Defib Costs	£	172.04
Vat	£	126.80
<b>Total Expenditure</b>	<b>£</b>	<b>3,714.28</b>
<b>Net surplus/(deficit)</b>	<b>-£</b>	<b>926.28</b>

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2024 and reflects its income and expenditure during the year and was approved by the Parish Council.

Chairman



Responsible Officer

