


Smaller authority name: Kingshampton Parish Council

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

NOTICE	NOTES
<p>1. Date of announcement <u>Sunday 2nd June 2024</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>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 2024, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>ALLAN DAWES - CLERK / RFO</u> <u>01697 748788</u></p> <p>commencing on (c) <u>Monday 3rd June 2024</u></p> <p>and ending on (d) <u>Friday 12th July 2024</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is 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:</p> <div style="display: flex; align-items: center;">  <div> <p>MOORE</p> </div> </div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>Alan Dawes</u> <u>CLERK / RFO</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

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.

Kirkbampton Parish Council

Income 2023/2024

<u>Date</u>	<u>Min Ref</u>	<u>Received From</u>	<u>Details of Receipt</u>	<u>Precept</u>	<u>VAT</u>	<u>Other</u>	<u>Total</u>
06.04.23		Allerdale borough	Precept	£ 4,593.75			£ 4,593.75
		Elnw	Wayleave			£ 97.71	£ 97.71
		HMRC	VAT Reclaim		£ 1,033.48		£ 1,033.48
29.09.23		Allerdale borough	Precept	£ 4,593.75			£ 4,593.75
27.03.24		HMRC	VAT Reclaim		£ 320.91		£ 320.91
				£ 9,187.50	£ 1,354.39	£ 97.71	£ 10,639.60

**Kirkbampton Parish Council
Expenditure 2023/2024**

Date	Payment No.	Payment To:	Details of Payment	Chkrs Gross Salary	Bank Charges	Bank Transfer	Admin	Internal Audit	Training	ICO	Hall Hire	Payroll admin	Insurance	Grass Cutting	Subs & Donations	Website	Coronation Celebrations	Assets	VAT	Total
13/04/2023	1	A Dawes	April Wages	£260.00			£90.00													£350.00
13/04/2023	2	HMRC	April Deductions	£65.00																£65.00
27/04/2023	DD	Chess	Website												£184.60	£74.54			£14.91	£184.60
02/05/2023	3	CALC	Annual Subscriptions																	£120.00
02/05/2023	4	DM Payroll Services	4 DM Payroll admin				£120.00													£30.00
02/05/2023	5	Rocket Sites	Website													£25.00			£5.00	£223.70
05/05/2023	6	A Dawes / Little Bampton	Donation and Admin Expenses				£23.70										£200.00			£260.00
13/05/2023	7	A Dawes	May Wages	£250.00																£65.00
13/05/2023	8	HMRC	May Deductions	£65.00																£10.97
02/06/2023	9	Walton & Lees Hill School	Copying																	£10.97
02/06/2023	10	BHIB	Insurance										£370.98							£370.98
09/06/2023	11	Solway Garden and Landscapes	Cherry Trees																	£370.98
09/06/2023	12	A Dawes	June Wages	£250.00																£600.00
09/06/2023	13	HMRC	June Deductions	£65.00			£44.85												£100.00	£304.85
20/06/2023	14	Kirkbampton District Village Hall	Hall Booking							£148.00										£600.00
30/06/2023		Fee Bank Charges	Bank Charges		£18.00															£65.00
12/07/2023	15	HMRC	July Deductions	£65.00																£148.00
12/07/2023	16	A Dawes	July Wages	£260.00																£18.00
17/07/2023	17	ICO via Kingmoor	Contribution							£35.00										£65.00
14/08/2023	18	A Dawes	Audit and Admin	£260.00			£31.99	£50.00												£65.00
14/08/2023	19	A Dawes	August Wages	£65.00			£82.80													£260.00
14/08/2023	20	HMRC	August Deductions																	£35.00
14/08/2023	DD	Chess	Website													£11.99				£81.99
01/09/2023	21	A Dawes	Defib Pads				£69.47													£342.80
01/09/2023	22	Solway Garden and Landscapes	Grass cutting											£980.00					£196.00	£1,176.00
18/09/2023	23	A Dawes	September Wages	£269.76			£22.50													£292.26
18/09/2023	24	HMRC	September Deductions	£67.20																£67.20
30/09/2023	Fee	Bank Charges	Bank Charges		£18.00															£11.99
19/10/2023	25	A Dawes	October Wages	£264.78																£18.00
19/10/2023	26	HMRC	October Deductions	£66.20																£18.00
30/10/2023	27	Kirkbampton District Village Hall	September Hire	£66.00					£20.00											£264.78
14/11/2023	28	HMRC	November deductions	£264.78																£66.00
14/11/2023	29	A Dawes	November wages																	£264.78
11/12/2023	30	A Dawes	Expenses	£451.98			£28.60													£56.60
11/12/2023	31	A Dawes	December wages & Back Pay	£113.00			£9.00													£460.98
11/12/2023	32	HMRC	December deductions																	£113.00
31/12/2023	DD	Bank Charges	Bank Charges		£18.00															£18.00
02/01/2024		H Blamire	Assets add to Notice Boards															£82.00		£18.00
08/01/2024	33	Spring into Health event	Donation																	£82.00
08/01/2024	34	A Dawes	January Wages and Expenses	£285.58			£25.95													£150.00
08/01/2024	35	HMRC	January Deductions	£71.40																£150.00
08/01/2024	36	A Dawes	Expenses				£31.87		£44.96											£71.40
08/01/2024	37	Kirkbampton District Village Hall	Rental								£20.00									£71.40
09/02/2024	38	A Dawes	February Wages	£320.76																£20.00
09/02/2024	39	HMRC	February Deductions	£71.40																£20.00
21/02/2024	40	ICO	ICO							£40.00										£40.00
26/02/2024	41	A Dawes	Flowers and mileage				£92.50													£92.50
26/02/2024	42	P Heggie	Benches and refreshments				£14.60													£14.60
11/03/2024	43	A Dawes	March wages and Exp	£285.58			£9.23													£285.58
11/03/2024	44	HMRC	March deductions	£71.40																£71.40
11/03/2024	45	SJM	Assets - Bus shelter																	£71.40
31/03/2024	DD	Bank Charges	Bank Charges		£18.00															£335.40
				£4,294.82	£72.00	£0.00	£588.03	£50.00	£44.96	£75.00	£188.00	£120.00	£370.98	£980.00	£362.60	£123.52	£700.00	£781.50	£376.81	£9,128.22

Kirkbampton Parish Council

Bank Reconciliation 31/03/2024

Unity Bank - 20423890

Balance b/f	£5,227.67		
Income	£10,639.60	Expenditure	£9,128.22
		Balance c/f	£6,739.05
	<u>£15,867.27</u>		<u>£15,867.27</u>

Bank Reconciliation	
Balance per statement @ 31.03.24	£6,739.05
Less o/s cheques	
	0.00
	<u>£6,739.05</u>

KIRKBAMPTON PARISH COUNCIL

SIGNIFICANT VARIATIONS FOR THE YEAR ENDED 31st MARCH, 2024

BOX 2 - PRECEPT

<u>2023</u>	<u>2024</u>	<u>Difference</u>	<u>Being....</u>	
8,750	9,188	438	Increase in precept by	5.00%

BOX 3 - TOTAL OTHER RECEIPTS

	<u>2023</u>	<u>2024</u>	<u>Difference</u>	<u>Being....</u>
	1111	1452	341	
	<u>2023</u>	<u>2024</u>	<u>Difference</u>	<u>Being....</u>
Vat	657	1354	697	2 years vat claim
Wayleave	98	98	(0)	
Transfer	356	0	(356)	No transfer 2024
	<u>1,111</u>	<u>1,452</u>	<u>341</u>	

BOX 4 - STAFF COSTS

<u>2023</u>	<u>2024</u>	<u>Difference</u>	<u>Being....</u>	
4071	4295	224	Increase in staff costs	5.50%

BOX 6 - TOTAL OTHER COSTS

	<u>2023</u>	<u>2024</u>	<u>Difference</u>	<u>Being....</u>
	8231	4833	(3,398)	
	<u>2023</u>	<u>2024</u>	<u>Difference</u>	<u>Being....</u>
Grass cutting	2590	980	(1,610)	Reduced inv from contractor
Insurance	336	371	35	Increased costs
Bank transfer	356	0	(356)	No transfer 2024
Data Commissioner	0	75	75	2 years ICO 2024
Hall hire	60	188	128	Inc costs & usage
Subs & Donations	171	363	192	£150 Spring into health
Audit Fees	0	50	50	No audit fee in 2023
Admin Costs	204	588	384	Defib Pads inc Mileage
Vat	1033	377	(656)	less vat charged
Bank charges	36	72	36	only 1/2 year charges 2023
Payroll admin	120	120	0	
Training	0	45	45	Clerk training 2024
Website	40	124	84	Closing old site
Assets	2313	782	(1,532)	see Asset register
Projects	222	0	(222)	No project cost
Grants	750	700	(50)	
Rounding	0		0	
	<u>8,231</u>	<u>4,833</u>	<u>(3,398)</u>	

KIRKBAMPTON PARISH COUNCIL

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

RECEIPTS

Precept	£	9,187.50
Wayleave	£	97.71
VAT	£	1,354.39
Total Income	£	10,639.60

PAYMENTS

Staff	£	4,294.82
Bank Charges	£	72.00
Admin	£	588.03
Internal Audit	£	50.00
Hall hire	£	188.00
Payroll admin	£	120.00
Insurance	£	370.98
Grass Cutting	£	980.00
ICO	£	75.00
Subs & Donations	£	362.60
Training	£	44.96
Website	£	123.52
Coronation Celebrations	£	700.00
Assets	£	781.50
Vat	£	376.81
Total Expenditure	£	9,128.22

Net surplus/(deficit) £1,511.38

Kirkbampton Parish Council 2023 -2024**Expenditure items over £100**

<u>Paid To:</u>	<u>Details of Payment</u>	
A Dawes	April Wages	£260.00
CALC	Annual Subscriptions	£184.60
DM Payroll Services	Payroll admin	£120.00
Little Bampton	Donation	£200.00
A Dawes	May Wages	£260.00
BHIB	Insurance	£370.98
Solway Garden and Landscapes	Cherry Trees	£500.00
A Dawes	June Wages	£260.00
Kirkbampton District Village Hall	Hall Booking	£148.00
A Dawes	July Wages	£260.00
A Dawes	August Wages	£260.00
Solway Garden and Landscapes	Grass cutting	£980.00
A Dawes	September Wages	£269.76
A Dawes	October Wages	£264.78
A Dawes	November wages	£264.78
A Dawes	December wages & Back Pay	£451.98
HMRC	December deductions	£113.00
Spring into Health event	Donation	£150.00
A Dawes	January Wages and Expenses	£285.58
A Dawes	February Wages	£320.76
P Heggie	Benches	£420.00
A Dawes	March wages and Exp	£285.58
SJM	Assets - Bus shelter	£279.50

KIRKBAMPTON PARISH COUNCIL

2023 2024 Budget v Actual Report

		Budget 2023 24	Actual to
Income			March 2024
Brought Forward		£5,227.67	£5,227.67
Precept		£9,187.50	£9,187.50
Wayleave		£100.00	£97.71
Interest			
VAT Reclaim		£1,035.00	£1,354.39
TOTAL		£10,322.50	£10,639.60
Expenditure			
Clerk	Gross Salary	£3,680.18	£4,294.82
Administration	CALC Membership	£174.81	£362.60
	Postages/Stationary/Misc	£200.00	£660.03
	Data Protection	£35.00	£75.00
	Hall Hire	£150.00	£188.00
	Payroll administration	£120.00	£120.00
	Misc.	£0.00	
Donations/Grants			
	Village Hall	£0.00	
	Church	£0.00	
	Others	£1,000.00	£700.00
Insurance		£344.63	£370.98
Audit		£50.00	£50.00
Training		£100.00	£44.96
Website		£75.00	£123.52
Projects		£750.00	
Maintenance		£0.00	
Grass Cutting/Greens		£3,000.00	£980.00
Contingency		£500.00	
Assets			£781.50
VAT Incurred		£0.00	£376.81
TOTAL		£10,179.62	£9,128.22

C/f Reserve

£6,739.05

Explanation of variances 2023/24

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

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%.

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2024 £	2023 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures)
1 Balances Brought Forward	5,227	7,668					
2 Precept or Rates and Levies	9,188	8,750	438	5.01%	NO		Explanation of % variance from PY opening balance not required - Balance brought forward agrees
3 Total Other Receipts	1,452	1,111	341	30.69%	YES		
4 Staff Costs	4,295	4,071	224	5.50%	NO		Explanation not required, difference less than £500
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	4,833	8,231	-3,398	41.28%	YES		Grass cutting -£1610 VAT -£666 Assets -£1532 = £3798 in total
7 Balances Carried Forward	6,739	5,227	1,512	28.93%	YES		Grass cutting -£1610 VAT -£666 Assets -£1532 = £3798 in total
8 Total Cash and Short Term Investments	6,739	5,227	1,512	28.93%	YES		Grass cutting -£1610 VAT -£666 Assets -£1532 = £3798 in total
9 Total Fixed Assets plus Other Long Term Investments and Assets	9,688	9,151	537	5.87%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

KIRKBAMPTON PARISH COUNCIL

Breakdown of reserves held 31/03/2024

	£	£	£
Earmarked reserves:			
		<u> </u>	
		£0	
Restricted (ring-fenced) reserves:			
		<u> </u>	
		£0	
General reserves	£9,128	<u> </u>	
		£9,128	
Total reserves			<u><u>£9,128</u></u>
Box 7 per Annual Return			£9,128
Difference			<u><u>£0</u></u>

Explanation of difference (if applicable):

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 maybe fewer than 5 reserves or more and the number can be reduced or extended as appropriate.

Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe 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 Restricted (ring-fenced) reserves, and the value of Box 7 on Section 2 of the AGAR.

**KIRKBAMPTON PARISH COUNCIL
ASSET REGISTER - MARCH 2024**

LAND ASSETS			
ASSET	LOCATION	MAINTENANCE	VALUE
Kirkbampton (This area is <u>not</u> a registered village green – amended Jan 2016)	Area outside Kirkbampton school	Contract Grasscutting	Nil
Haverlands Green	Finglandrigg Nature Reserve	Contract Grasscutting	Nil
Flatt Village Green	Flatt, Kirkbampton		Nil
Oughterby Village Green	Oughterby, Kirkbampton	Contract Grasscutting	Nil
Little Bampton Village Green (Added July 2016)	Little Bampton (Adjacent to the Tam O'Shanter Pub)	Contract Grasscutting	Nil
Little Bampton Common	Finglandrigg Nature Reserve (Reg. under S9 of Common Registration Act)	Natural England own & exercise grazing rights and maintain the Common on behalf of Kirkbampton Parish Council	Nil
Studholme Village Green	Studholme, Little Bampton	None	Nil

EQUIPMENT ASSETS			
EQUIPMENT	ITEM	PURCHASE DATE	VALUE
Lenovo B50-80 Laptop Computer	Office Equipment	22/02/2016	£270.00
Microsoft Office – Home & Student	Office Equipment	25/02/2016	£120.00
3 defibrillators & cabinets	Community Equipment	11/09/2019 and 28/10/2020	£5,030.00
3 defibrillator brackets	Community Equipment	18/12/2019	£198.00
3 phone boxes	Community Equipment	12/11/2019	£3.00
Speed Sign	Community Equipment	?	£0.00
Noticeboard	Community Equipment	13/10/2021	£586.93
Phonebox decals	Community Equipment	29/03/2021	£385.00
Noticeboards	Community Equipment	31/01/2023	£2,395.32
Benches	Community Equipment	26/02/2024	£420.00
Bus shelter - part	Community Equipment	11/03/2024	£279.50

£9,687.75