



Kington Town Council

The Old Police Station, Market Hall Street, Kington HR5 3DP

Telephone 01544 239098 Mobile: 07483 914 485

email: clerk@kingtontowncouncil.gov.uk

Minutes of the Town Council Meeting held on Monday 14th June 2021 at the Oxford Arms, Duke Street, Kington

MEMBERS PRESENT

Cllr. R. Widdowson - Chair
Cllr. E. Banks
Cllr. R. Banks

Cllr. T. Bounds
Cllr. F. Hawkins

Cllr. R. MacCurrach
Cllr. D. Redmayne
Cllr. E. Rolls
Cllr. I. Spencer

IN ATTENDANCE

Liz Kelso - Clerk
Tanith Vaughan – Assistant Clerk/Green Spaces
Administrator

Cllr. T. James – Ward Member, Herefordshire
Council

1 member of the press
2 members of the public

Agenda

| Item | Minute |
|------|--------|
|------|--------|

The Mayor welcomed members of the council and the public/press to the first face to face meeting of the town council since the start of the pandemic in March 2020 and thanked staff for ensuring the business of the town council carried on throughout the restrictions since. Cllr. Bounds thanked Cllr. E. Banks in particular for her support in enabling him to participate in meetings during that period.

| | | |
|---|--------|--|
| 1 | 095-21 | To note apologies, declarations of interest and requests for dispensation |
|---|--------|--|

Apologies were noted from Cllrs. J. Cooke, J. Dennis, J. Gardner and M. Fitton. There were no declarations of interest and no requests for dispensation.

| | | |
|---|--------|---------------------------------------|
| 2 | 096-21 | To note councillor resignation |
|---|--------|---------------------------------------|

Members noted the resignation of Cllr. T. Bennett and resolved that he be thanked for his contribution to the town. Notices announcing the vacancy have been posted on the website and notice boards and members of the public have until 24th June to request an election. If no valid request is received, the town council can consider co-

option to fill the vacancy. Candidates to be considered to fill the vacancy should contact the Clerk for further information.

3 097-21 Minutes of Meeting held on 6th May 2021

The Minutes of the meeting held on 6th May 2021, having been previously circulated, were agreed and the Chairman authorised to sign the Minutes as a true record of proceedings at that meeting.

4 098-21 Public Participation

a) Matters raised by members of the public in attendance

Members noted a report by a member of the public raising concerns about anti social behaviour and drunkenness in the town during the previous weekend and questioning the level of police cover and response to the incident. It was agreed that the Clerk and Mayor should raise these concerns with the police. This subject was discussed further under agenda item 4(c). Comments were also noted regarding litter around the town.

b) Ward Councillor Report

Members noted the verbal report from Cllr. James including a report on the return to face to face meetings by Herefordshire Council, an update on Herefordshire Council financial matters and planned improvements to Children's Services. In response to a query regarding the status of the planning application for the Tollhouse, it was agreed that a copy of our comments on this application be sent to the local ward member for the site.

c) Police Report

There was no police representative at the meeting and no written report submitted. Members noted that the neighbourhood policing team were proposing a walk around Kington on Thursday 17th June accompanied by the new High Sherriff.

Members noted the proposal to formalise engagement with parish and town councils through a local policing community charter and agreed that a monthly report with attendance at our meetings would be requested. It was further agreed, particularly in light of the report of the incident in town the previous weekend, that the three policing priorities for the town should be:

- Lack of visible policing and police coverage of the town
- Drugs and drug related incidents
- Thefts and anti social behaviour

5 099-21 Mayor's Report

The Mayor noted that some forthcoming mayoral engagements might be changed following the government announcement regarding the delay to the easing of Covid restrictions earlier in the day. Notwithstanding this, future engagements included:

- High Sherriff at home. A formal visit by the High Sherriff to the town is proposed for later in the year
- Herefordshire Council will hold their Civic Service at St. Mary's Church in Kington on 11th July
- A Mayor's meeting is scheduled for 12th July

Members also noted that following discussions earlier in the year, the Citizens Advice Bureau is meeting with managers at Kington Surgery later this month with a view to starting monthly debt counselling sessions by appointment at Kington Surgery.

6 100-21 Clerk's Report

The Clerk's report, as attached, was noted.

7 101-21 Financial Matters

a) Payments

Payments totalling £3,143.85 (inclusive of VAT) as detailed on the attached schedule, were duly authorised.

b) Internal Audit Report

Members noted the report from the internal auditor for the year to 31.3.2021 which raised no matters which the internal auditor felt should be brought to the attention of the town council.

c) Receipts and Payments account for the year ended 31.3.2021

Members noted and adopted the Receipts and Payment account for the year ended 31.3.2021 as attached to these Minutes.

d) Annual Governance Statement for the Year ended 31.3.2021

The Annual Governance Statement for the year ended 31.3.2021, forming part of the Annual Governance and Accountability Return, was considered in detail with members considering each of the statements in turn and noting the response to each statement, as attached to these Minutes. The Clerk and Mayor were authorised to sign the Statement on behalf of the Town Council.

e) Annual Accounting Statement for the year ended 31.3.2021

Members noted and approved the Annual Accounting Statement for the year ended 31.3.2021 as attached to these Minutes and agreed that the Mayor be authorised to sign this on behalf of the Town Council.

f) Exercise of Electors Rights

Members noted and agreed that the period for the exercise of electors rights would start on Monday 21st June for a period of 30 working days in accordance with the regulations. The Clerk explained that in order to ensure the safety of staff and members of the public wishing to view the accounts, prior appointment would be required so that appropriate steps could be taken to ensure that covid safety measures can be put in place.

8 102-21 Planning Matters

- Ref: 211788
Site: 8 Banley Drive, Kington
Dev: Proposed first floor extension over garage.

Members considered this application and resolved to support the application.
The Clerk was instructed to pass these comments to the Planning Authority.

9 103-21 Covid Memorial Benches

Cllr. D. Redmayne gave a report on the work of the working group, explaining that expressions of interest had been sought from local artists, the resulting initial drawings being provided to members for consideration. It was agreed that the group seek further work on two preferred options, in particular noting that the proposed location of each bench might impact on the final design. The need for the benches to be robust and suitable for all ages and abilities to use was highlighted. The final design would be submitted to Council/Recreation Ground Trust and the church (for the churchyard option) for a final decision in due course.

An agreement on the budget for this project was deferred subject to seeking costs from the designers and/or manufacturers and subject to confirmation from the Finance and General Purposes Committee with regard to funding available for this project.

10 104-21 Herefordshire Council's Economic Investment Plan for Kington

Members noted that work was continuing on Herefordshire Council's Economic Investment Plan for Kington but there was no further news on what or when the next stage might be.

11 105-21 Kington Gives Thanks

The Mayor reported on plans by the Church and Patient Participation Group to hold a multi faith service on the morning of September 4th for all those who have lost loved ones since the start of the pandemic, not solely through Covid, in recognition that many have not been able to show their respects during Covid restrictions.

12 106-21 Municipal Gym Equipment

Cllr. Redmayne presented a proposal from Cllr. Gardner that the town council considers the purchase and installation of outdoor gym equipment within the town. It was agreed that a task and finish group be set up to investigate this proposal further, including reviewing where such equipment has already been installed in neighbouring areas, with a view to presenting a fully costed proposal for consideration at a later date.

The Task and Finish Group was agreed to include: Cllrs. E. Banks, J. Gardner, D. Redmayne, E. Rolls and I. Spencer.

13 107-21 Items for the next agenda

The following items were requested for the next agenda in addition to items previously identified:

- Queen's Green Canopy
- Identification of location of defibrillators within the town and proposal to purchase and install additional equipment if thought appropriate

14 108-21 Date of next meeting

The next meeting will take place on Monday 5th July at 7.00pm, venue to be confirmed.

There being no further business, the meeting was declared closed.

Chairman

Appendix 1

Clerk's Report to Council 14.6.2021

This report identifies activities of the Clerk since the last meeting other than those addressed elsewhere on the agenda or addressed by other Members as part of their report.

1. Email Accounts

At the last meeting it was agreed to move to dedicated email accounts for town council work and councillors have been issued with new email addresses with passwords. Whilst some councillors have confirmed that they have set up their new email account, the majority have not. Please note that all email correspondence will switch to the new account within the next few weeks.

Members of the public are reminded that the correct address for matters referred to the Town Council is via the clerk at clerk@kingtontowncouncil.gov.uk.

2. Recreation Ground

Overnight on Wednesday 2nd June the toilet block in the Recreation Ground was damaged when vandals pulled the water pipes from the wall in the disabled toilet, also damaging the female toilet next door. As a result the water has had to be turned off pending repairs. The matter has been referred to the police and insurers notified. It is likely to be a few weeks before repairs can be completed during which time the toilets must remain closed.

On the same evening the shed was broken into and tools and equipment stolen.

The Recreation Ground continues to be well used and as things start back again, we are asking all groups who wish to use the Recreation Ground for organised activities to please 'book' their activities with us to avoid a clash of events and, as we are still under some covid restrictions, that any events are held in an appropriately risk assessed and safe manner.

A gentleman posted a comment on social media about the difficulty in accessing the disabled toilet in the recreation ground with a mobility scooter. We are currently obtaining a budget price for the changes he recommended and will bring these back for consideration in due course.

3. Transport Strategy

As agreed at the last meeting, the Clerk has requested a meeting with Cllr. John Harrington to discuss a transport strategy for Kington. To date there has been no response.

4. Cultivation Licence

As agreed at the last meeting the clerk has begun work on applying for a cultivation licence from Herefordshire Council for the Tavern Roundabout and awaits information from the group undertaking the work, as required by Herefordshire Council

5. Herefordshire Bid

Herefordshire Council is working with the Mosaic Partnership to set up a county-wide Business improvement District for Herefordshire and the Clerk recently attended a briefing session for Town Clerks on this. There are 16 businesses who would qualify to take part and the process includes a formal vote on a draft business plan for those businesses who qualify. The Mosaic Partnership have indicated they will be in Kington to promote the BID and explain the options to eligible businesses during the first week of July.

6. LoyalFree

Herefordshire Council is working with LoyalFree which is an app aimed at promoting businesses and local attractions in Herefordshire. Local business and attractions can use the app to promote their business free of charge.

7. Committee meetings

In accordance with the agreement at the last meeting, committee meetings originally scheduled for May were cancelled in agreement with the Chair of each relevant committee as there were no matters requiring decisions by the committee at that time.

8. The Old Tramway Footpath

The Clerk has been working with Balfour Beatty to obtain agreement to the re-opening of the Old Tramway Footpath following the landslide last year but so far without success. The landowners are to undertake some further safety work to underpin the slope and are in negotiations with Balfour Beatty.

9. Annual Town Meeting

The Annual Town Meeting took place on Thursday 13th May with a minimum quorum in attendance. The meeting passed a resolution adjourning the meeting until later in the year when it is hoped that covid restrictions will be lifted.

10. Welcome Back Fund

Herefordshire Council are applying for government funding under the "Welcome Back Fund" to support return to the High Street. If successful, funds might be available to support the market towns encouraging visitors and shoppers back to the high street. Herefordshire Council will advise on potential project opportunities in due course for this revenue funding.

11. St. Mary's Churchyard

Earlier this year the maintenance and upkeep of the Churchyard was discussed at a meeting of the Environment Committee and a small working group set up to conduct periodic walk arounds to identify work needed in the Churchyard. At the same time, discussions were held with the Community Payback Team about providing some help in undertaking routine work such as cutting back ivy on the walls, etc. At the time further Covid restrictions put all this on hold but the payback team has now indicated that it is able to consider starting work on the site in the near future and the working group will shortly undertake their first walk around.

12. Herefordshire Council Supplementary Planning Document on Affordable Housing

Herefordshire Council has adopted a supplementary planning document on affordable housing, a copy of which is available on the Herefordshire Council website and is now a material consideration in the determining of planning applications within Herefordshire.

Kington Town Council
Schedule of payments approved on 14.6.2021

| Voucher # | Payee | Payment type: | Detail | Minute Ref. | Net | VAT | Total Payment |
|-----------|-----------------------|----------------|--|-------------|------------|----------|---------------|
| 18 | British Telecom | DD - 10.6.2021 | Admin - Telephone & Broadband | | £ 271.62 | £ 54.32 | £ 325.94 |
| 19 | Lloyds Bank | DD - 18.5.2021 | Admin - office costs | | £ 236.49 | £ 10.48 | £ 246.97 |
| 20 | HMRC | BACS | Salaries | | £ 827.34 | | £ 827.34 |
| 21 | Herefordshire Council | BACS | Admin - Office Rental June 21 | | £ 190.00 | | £ 190.00 |
| 22 | A Vickerstaff | BACS | Admin - Mid Border News | | £ 250.00 | | £ 250.00 |
| 23 | Countrywide | BACS | Rec Grant - Grass Cutting April& May | | £ 309.74 | £ 61.94 | £ 371.68 |
| 24 | Iain Selkirk | BACS | Internal Audit fee | | £ 280.00 | | £ 280.00 |
| 25 | Amazon EU | BACS | Admin - Stationery | | £ 21.47 | £ 4.30 | £ 25.77 |
| 26 | Amazon EU | BACS | Admin - Stationery | | £ 12.95 | £ 2.59 | £ 15.54 |
| 27 | Amazon EU | BACS | Admin - Stationery | | £ 8.96 | £ 1.79 | £ 10.75 |
| 28 | KBS | BACS | Rec. Grant - consumables | | £ 24.77 | £ 4.95 | £ 29.72 |
| 29 | Vision ICT | BACS | Admin - Email Hosting | | £ 270.00 | £ 54.00 | £ 324.00 |
| 30 | Lloyds Bank | BACS | Admin - consumables | | £ 207.18 | £ 38.96 | £ 246.14 |
| | | | | | | | £ - |
| | | | | | | | £ - |
| | | | | | | | £ - |
| | | | Total payments this month excluding salaries | | £ 2,910.52 | £ 233.33 | £ 3,143.85 |

FOR INFORMATION

| | | | | |
|---|--|--|----------|---------|
| Total of payments made through grants received: | | | | |
| Total of payments made as a grant | | | | |
| Recreation Ground Trust | | | £ 334.51 | £ 66.89 |
| Kington Town Council Grant Scheme | | | | £ - |

Kington Town Council

Summary Receipts and Payments for Year Ended 31st March 2021

Last Year Ended
31st March 2020

Current Year Ended
31st March 2021

Operating Income

132,952.77
1,835.26
134,788.03

General Income
VAT Data

117,088.63
7,143.78

Total Receipts

124,232.41

Running Costs

63,160.11
30,044.23
1,704.00
5,804.83
7,143.78
107,856.95

Administration
Recreation Ground
Churchyard
Events
VAT Data

59,591.10
12,151.32
1,846.00
3,873.75
2,238.79

Total Payments

79,700.96

Receipts and Payments Summary

75,564.46
134,788.03
210,352.49
107,856.95
102,495.54

Opening Balance
Add Total Receipts(As Above)

Less Total Payments(As Above)

102,495.54
124,232.41
226,727.95
79,700.96

Closing Balance

147,026.99

These cumulative funds are represented by:

36,545.50
2,370.73
63,579.31
102,495.54

Current Bank A/c
Unity Trust 5108
Unity Trust 4143

81,085.54
2,298.73
63,642.72
147,026.99

Reserve Balances are represented by:

26,931.08
40,484.46
35,080.00
0.00
102,495.54

Current Year Fund
General Reserves
EMR Recreation Ground
EMR Events

44,531.45
22,415.54
65,080.00
15,000.00
147,026.99

Signed : _____ (Chairman) _____ (RFO)

Annual Internal Audit Report 2020/21

KINGTON TOWN COUNCIL

www.kingtontowncouncil.gov.uk

ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2021, 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 2020/21 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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered") | | | / |
| L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities. | | | / |
| M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set). | / | | |
| N. The authority has complied with the publication requirements for 2019/20 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

29 MAY 2021

Name of person who carried out the internal audit

IAN A. SECKING, ELA

Signature of person who carried out the internal audit

Date 29 MAY 2021

*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 2020/21

We acknowledge as the members of:

KINGTON TOWN 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 2021, that:

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

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

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

14/06/2021

and recorded as minute reference:

101(d) - 2021

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

Chairman

R. W. Webb

Clerk

[Signature]

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Section 2 – Accounting Statements 2020/21 for


KINGTON TOWN COUNCIL

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|--|
| | 31 March 2020 £ | 31 March 2021 £ | |
| 1. Balances brought forward | 75,564 | 102,496 | <i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i> |
| 2. (+) Precept or Rates and Levies | 103,000 | 109,000 | <i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i> |
| 3. (+) Total other receipts | 31,788 | 15,232 | <i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i> |
| 4. (-) Staff costs | 37,930 | 40,559 | <i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i> |
| 5. (-) Loan interest/capital repayments | 0 | 0 | <i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i> |
| 6. (-) All other payments | 69,926 | 39,142 | <i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | 102,496 | 147,027 | <i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i> |
| 8. Total value of cash and short term investments | 102,496 | 147,027 | <i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i> |
| 9. Total fixed assets plus long term investments and assets | 266,700 | 266,700 | <i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i> |
| 10. Total borrowings | 0 | 0 | <i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i> |
| 11. (For Local Councils Only) Disclosure note re Trust funds (including charitable) | Yes | No | <i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> |
| | ✓ | | <i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i> |

I certify that for the year ended 31 March 2021 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

Date


07/04/2021

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

14/06/2021

as recorded in minute reference:

101(e)-2021

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

R W Allen

Section 3 – External Auditor's Report and Certificate 2020/21

In respect of

KINGTON TOWN COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2020/21

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2020/21

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Bank reconciliation – pro forma

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative.

Name of smaller authority:

Kington Town Council (HE 0067)

County area (local councils and parish meetings only):

Herefordshire

Financial year ending 31 March 2021

Prepared by (Name and Role):

Liz Kelso, Town Clerk/RFO

Date:

31/03/2021

Balance per bank statements as at 31/3/20

20298517
20335108
20374143

£

81,085.54
2,298.73
63,642.72

£

147,026.99

Less: any unpresented cheques as at 31/3/21

Net balances as at 31/3/21 (Box 8)

147,026.99

Explanation of variances – pro forma

Name of smaller authority: **KINGSTON TOWN COUNCIL**
 County area (local councils and parish meetings only): **Herefordshire**
 Insert figures from Section 2 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);
- New from 2020/21:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- 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).

| | 2019-2020 £ | 2020-2021 £ | Variance £ | Variance % | Explanation Required? | Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES | Explanation from smaller authority (must include narrative and supporting figures) |
|--|----------------|----------------|---------------|---------------|-----------------------|---|---|
| 1 Balances Brought Forward | 75,564 | 102,496 | | | | Explanation of % variance from PY opening balance not required - Balance brought forward agrees | |
| 2 Precept or Rates and Levies | 103,000 | 103,000 | 6,000 | 5.83% | NO | | |
| 3 Total Other Receipts | 31,788 | 15,232 | -16,556 | 52.08% | YES | | The reduction in receipts is primarily as a result in a reduction in grants received from £27,157 (19-20) to £8,780 (20-21). In both years, the receipt was a phased grant from the Tarmac Communities Landfill Grant scheme and was payable for work on public open spaces. Income from VAT reclaim increased from £1,835 (19-20) to £7,144 (20-21) reflecting increased expenditure in 2019-2020 on projects relating to the grant payment. Other differences were: Interest received decreased from £254 (19-20) to £63 (20-21), income from Market activities £2,141 (19-20) £1245 (20-21) and other income £400 (19-20), £0 (20-21) |
| 4 Staff Costs | 37,930 | 40,559 | 2,629 | 6.93% | NO | | |
| 5 Loan Interest/Capital Repayment | 0 | 0 | 0 | 0.00% | NO | | |
| 6 All Other Payments | 69,926 | 39,142 | -30,784 | 44.02% | YES | | A reduction in expenditure reflects the impact of Covid 19 on Town Council activities generally but primarily has arisen from a reduction in administration costs including grants paid to community groups from £5,003 (19-20) to £1,950 (20-21) reflecting how many voluntary sector organisations have been unable to operate during periods of lockdown. There was also a significant reduction in expenditure relating to the Recreation Ground from £30,044 (19-20) to £12,151 (20-21) reflecting grant funded activity to improve the play areas, security and footpaths in 2019-2020 and a reduction in running costs generally due to lockdown periods from Covid 19. Expenditure on events such as Christmas lights and Kingdon in Bloom fell from £5,805 (19-20) to £3,874 (20-21) and a reduction in VAT paid on purchases from £7,144 (19-20) to £2,239 (20-21). |
| 7 Balances Carried Forward | 102,496 | 147,027 | | | NO | VARIANCE EXPLANATION NOT REQUIRED | |
| 8 Total Cash and Short Term Investments | 102,496 | 147,027 | | | | VARIANCE EXPLANATION NOT REQUIRED | |
| 9 Total Fixed Assets plus Other Long Term Investments and Assets | | | 0 | 0.00% | NO | | |
| 10 Total Borrowings | | | 0 | 0.00% | NO | | |

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable