



Kington Town Council

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

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Minutes of the Town Council Meeting held on Monday 6th June 2022 at the Old Police Station, Market Hall Street, Kington

MEMBERS PRESENT

Cllr. D. Redmayne – Chair
Cllr. E. Banks
Cllr. R. Banks
Cllr. T. Bounds
Cllr. J. Cooke
Cllr. M. Fitton
Cllr. F. Hawkins
Cllr. E. Rolls
Cllr. R. Warne
Cllr. R. Widdowson

IN ATTENDANCE

Liz Kelso – Town Clerk
Cllr. T. James – Ward Cllr., Herefordshire Council
1 member of the press
3 members of the public

Agenda

Item	Minute	
1	093-22	To note apologies, declarations of interest and requests for dispensation Apologies were noted from Cllrs. J. Gardner, R. MacCurrach, B. Macleod-Needs and I. Spencer. Cllr. F. Hawkins declared a pecuniary interest in agenda item 6(a), payments. There were no requests for dispensation.
2	094-22	Minutes The Minutes of the meeting held on 9thMay 2022, having been previously circulated, were approved and the Chair authorised to sign on behalf of the Town Council as a true record of proceedings at that meeting.
3	095-22	Public Participation
	a)	Police Report A representative from the police was unable to attend and there was no report available for the meeting.

- b) **Matters raised by members of the public in attendance**
There were no matters raised by members of the public in attendance

- c) **Ward Councillor Report**
Members noted the report from the Ward Councillor highlighting issues arising out of the Panorama investigation into failings in Children's Services in Herefordshire, how some senior staff members are not residents of the county and a reminder that full elections are due next year.

- 4 096-22 **Mayor's Report**
The Mayor's report as attached to these Minutes was noted. The Mayor also thanked all those involved in the Jubilee celebrations for their efforts and in particular thanked the Golf Club for the beacon, Chamber of Trade for the Picnic and the Food Festival Committee for the successful Food Festival. The unveiling of the Map was also a great success.

- 5 097-22 **Clerk's Report**
The Clerk's report as attached to these Minutes was noted.

- 6 098-22 **Financial Matters**

- a) **Payments**
Invoices totalling £37,500.74 (excluding VAT and shop front grants) were approved for payment
- b) **Shop Front Grant Scheme payments**
Payments totalling £29,034.44 as listed on the attached payment schedule in accordance with agreed amounts under the Shop Front Grant Scheme were approved. The Clerk confirmed that the Steering Group confirmed payments met the requirements of the grant before submitting these to full council for payment.
- c) **Great Places to Visit Fund: Update on funded activity**
Members noted that the two other projects funded through the Great Places to Visit fund, namely the planter project and map project were now completed albeit that there is still some work to do on the QR codes for the map.
- d) **Internal Audit Report for the year ended 31.3.2022**
Cllr. R. Banks reported that the Finance and General Purposes Committee has reviewed the report from the Internal Auditor for the year ended 31.3.2022, noting that there were no matters which the internal auditor felt should be brought to the attention of the Town Council.
- e) **Receipts and Payments Account for the year ended 31.3.2022**
The Receipts and Payments account of the year ended 31.3.2022 was noted and Cllr. R. Banks explained that receipt of the Great Places to Visit Funding, Green Spaces Funding and Festivals Grant prior to the year end has resulted in larger than usual reserves going forward to the current financial year but outside of that funding,

expenditure was broadly in line with budget. The Receipts and Payments Account for the year ended 31.3.2022 was accepted unanimously.

f) Annual Governance Statement for the year ended 31.3.2022

Members considered each of the statements contained in Section 1 of the Annual Governance and Accounting Return for the year ended 31.3.2022 indicating responses to each of the statements as indicated on the return as attached to these Minutes. It was agreed that the Chairman and Clerk be authorised to sign Section 1 of the Return on behalf of the Town Council.

g) Annual Accounting Statement for the year ended 31.3.2022

The Annual Accounting Statement contained in Section 2 of the Annual Governance and Accounting Return for the year ended 31.3.2022 was agreed and the Chair authorised to sign the Statement on behalf of the Town Council.

h) Period for the exercise of electors rights

Members noted that the period for the exercise of electors rights would start on Monday 13th June and end on Friday 22nd July. Notices would be placed on notice boards and on the website accordingly.

7 099-22 Christmas Lights

Cllr. R. Banks advised that the Christmas lights contractor has reviewed the Christmas lights currently held instore and found whilst the majority are able to be used in future displays, there are some older lights which no longer meet current safety criteria and/or are no longer working and is recommending that these be disposed of. Work can now take place on designing the display for the current year and it has been suggested that some additional anchor points may be needed and stress testing for current anchor points will be required. Costings and proposals for the next year will be presented to a later meeting for consideration.

8 100-22 Fly the Walking Dog of Kington

Members noted the generous offer of the statue, Fly the Walking Dog of Kington, to be transferred to the ownership of the Town Council to hold the statue on behalf of the town of Kington and agreed to accept this offer. The artist is applying for planning consent for the statue to be installed outside of the Museum building on Mill Street and the Town Council will need to enter into a Licence to Occupy agreement with Herefordshire Council.

9 101-22 Zebra Crossing Proposal

Members considered the proposal by Herefordshire Council for the design and installation of a zebra crossing outside the primary school and agreed that this would be an appropriate use of s106 funding granted to Kington some years ago. The Clerk will notify Balfour Beatty as agents for Herefordshire Council accordingly.

10 102-22 Reports from Committees

Members noted the following reports from Committees:

- a) Personnel Committee held 16th May 2022
- b) Planning Committee held 16th May 2022
- c) Environment Committee scheduled for 16th May was unable to take place as it was inquorate

11 103-22 Information Exchange

The Clerk reminded members that in accordance with the Local Government Act 1974 only subjects listed on the agenda can be discussed or agreed in a meeting with the result that this item is for information only and items raised for discussion would be placed on the relevant council or committee agenda for discussion or decision.

The following items were raised:

- A planning application outside of the town boundary for broiler units at Hergest
- The potential need for further protection from graffiti for the map
- A request for a hedge to be cut back on the approach to the Headbrook roundabout

12 104-22 Next meeting

There will be an short additional meeting of the Town Council on Monday 13th June 2022 at the Old Police Station, Market Hall Street to consider a recommendation from the Personnel Committee with regard to the employment of additional staff. The next full meeting of the Town Council will take place on Monday 4th July 2022 at 7.00pm in the Old Police Station, Market Hall Street, Kington.

The following items were raised for the agenda on 4th July:

- Christmas lights
- To consider reduction of quorum for Environment Committee

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

Kington Town Council
Meeting held 6th June 2022
Appendix 1
Mayor's Report

Having only been in post for a few weeks, not too much to report..

Town Meeting

Considering this was the first open meeting for two years, it was good to see a good few people turn up. Most were Civic Award winners but they remained after the awards were presented – which I'm told isn't that common.

I was able to report on the activity around town – mostly as a result of grants – and comments were made that Kington was definitely looking nicer and more welcoming. Thanked Liz Kelso for wading through the vast admin overhead for the grants.

The Civic Awards were presented after I read the citation and all recipients appeared very pleased to be recognised.

From comments received, it seemed to be a successful Town Meeting.

Jubilee

Preparations for the Jubilee weekend in Kington are going well. The High Sherriff will be our guest to unveil the Town Map with the assistance of some students from Lady Hawkins High School. Gentile velvet curtains are out – a covering the size of a Tea Clipper's Mainsail is what's needed.

Other activities are arranged for the Thursday and Sunday with the Food Festival on the Saturday.

Other

- I attended the Civic Service at Hereford Cathedral last week
- On 24th June we will have a visit from Craig Sandman of HCC's Enforcement Office – in relation to the work of the Dog Mess Working Group.
- I am having meetings with Arts related parties and with CoT/TIC in relation to their web-presence linked from the new Town Map
- I am to be interviewed by BBC Radio Shropshire – this being due to the fact that there are very few mayors who are also musical directors of Concert Bands (Ludlow)!! Both towns will get equal plugging from me!

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 and includes some items which are for information.

1. Town Council meetings

As most will be aware, the legal restrictions relating to the Coronavirus Pandemic have been lifted meaning that the wearing of masks and social distancing in public places (including public meetings) is no longer a legal requirement, as is the requirement for self isolation if you test positive for Coronavirus. Free lateral flow tests have also been phased out. This has does not remove the requirement under Health and Safety legislation to provide a safe working environment for staff and volunteers working on behalf of the Town Council and/or Recreation Ground Trust. Accordingly, Members, staff and members of the public are asked not to attend meetings if unwell.

2. Code of Conduct Statement of Financial Interests

Members are reminded that any change in matters reported in the Statement of Financial Interests must be notified to the Monitoring Officer within 28 days of the change. Failure to do so could, in some circumstances, incur criminal penalties. If you are unsure whether you need to include something on the form, please check with the Monitoring Officer or ask the Clerk. Copies of your existing form/declaration can be obtained from the Clerk.

3. Talk Summit

A reminder that the date of the next Talk Summit (formerly known as the Parish Council Summit) has been changed to 22nd June from 7.00pm – 8.30pm. If you would like to attend, please let the clerk know so you can be sent the formal invitation in due course.

4. Community Grant: Help Kington Pollinators

In November 2021 Help Kington Pollinators were awarded a grant of £500 to be offered as goods or services as the group do not have a separate bank account. Resolution 183-21(c) refers. Members may wish to note that the group has recently purchased trees, shrubs and other items to a total value of £189.13 so there is currently a balance of £310.87 on the account.

5. Festivals Grant

As agreed at the last meeting, authority to agree expenditure against the Festivals grant awarded by Herefordshire Council in conjunction with Kington Chamber of Trade was delegated

to the Clerk in the interests of expedience. Items purchased included marketing materials and the balance on the marquee for the event.

6. Open Arms Kington

In the Clerk's report last month was an offer to set up a presentation by the Open Arms Kington group on the results of a study undertaken about the young people of Kington. Those who would like to take up the offer of a presentation were encouraged to contact the Clerk but to date none have done so. This offer is repeated and Open Arms Kington have also set up a Youth Advisors Group consisting of 12 young people who have volunteered to help shape the plans for the Youth Hub within the project. An initial discussion will be scheduled for the next full council meeting but in the meantime a link to the report is available from the Clerk.

7. Herefordshire Council's Place Shaping Consultation

As part of the Herefordshire Local Plan review, Herefordshire Council are undertaking a Place Shaping Consultation to gather feedback and ascertain the most popular options around distribution of development over the next 20 years. The consultation sets out possible options and/or potential strategic development areas for Hereford, each of the County's market towns together with a range of alternative settlement hierarchies for rural parts of Herefordshire. A series of events are to be held to give the opportunity for Planning Officers to speak to residents face to face about the next stage in the plan preparation and answer any questions. The next event will take place as part of the Friday market in Kington on Friday 8th July in the Market Hall from 10 – 12.00

Kington Town Council
Schedule of payments to be approved on 6.6.2022

Voucher #	Payee	Payment type:	Detail	Minute Ref.	Net	VAT	Total Payment
Payments made since last meeting							
21	Accasion Marquees	BACS	Festival Grant - Marquee balance	FC084-22(a)	£ 944.80	£ 188.96	£ 1,133.76
Shop Front Grant Scheme							
			See separate listing		£ 29,034.44		£ 29,034.44
Payments now due for approval:							
22	HMRC	BACS	Tax & NI due on salary payments		£ 891.38		£ 891.38
23	Lloyds Bank	DD - 17.5.2022	General Office costs		£ 72.79	£ 13.97	£ 86.76
24	KBS	BACS	Rec. Grant - Consumables		£ 30.79	£ 6.16	£ 36.95
25	Herefordshire Council	BACS	Office Rental - June	FC208-18	£ 190.00		£ 190.00
26	Caloo Ltd.	BACS	Outdoor Gym Equipment	FC033-22(c)	£ 9,711.63	£ 1,942.33	£ 11,653.96
27	Gareth Evans	BACS	Churchyard Grass Cutting		£ 284.00		£ 284.00
28	Amazon EU	BACS	Stationery		£ 19.15	£ 3.83	£ 22.98
29	Artisan Print	BACS	Festival Grant - Marketing	FC084-22(a)	£ 238.80	£ 3.80	£ 242.60
30	Bees Knees Cook Shop	BACS	Festival Grant - Miscellaneous items	FC084-22(a)	£ 563.00		£ 563.00
31	Iain Selkirk FCA	BACS	Internal Audit Fee	FC033-22(f)	£ 290.00		£ 290.00
32	Bees Knees Cookshop	BACS	Festival Grant - Decorations	FC084-22(a)	£ 184.80		£ 184.80
33	J. & P Turner	BACS	Planter supply	FC033-22(d)(iii)	£ 9,765.00	£ 1,953.00	£ 11,718.00
34	Lovell Johns Ltd.	BACS	Balance due on town map	FC033(d)(iv)	£ 2,977.00	£ 595.40	£ 3,572.40
			Total payments this month excluding salaries		£ 55,197.58	£ 4,707.45	£ 59,905.03

FOR INFORMATION

Total of payments made through grants received:							
	Great Places to Visit Fund				£ 41,776.44	£ 2,548.40	£ 44,324.84
	Festivals Grant				£ 1,931.40	£ 192.76	£ 2,124.16
	Green Spaces Grant				£ 9,711.63	£ 1,942.33	£ 11,653.96
Total of payments made as a grant							
	Rec Trust Grant				£ 30.79	£ 6.16	£ 36.95
Total paid as salaries (net) - May 2022							
							£ 2,148.87

Kington Town Council

Summary Receipts and Payments for Year Ended 31st March 2022

Last Year Ended 31st March 2021		Current Year Ended 31st March 2022
	Operating Income	
117,088.63	General Income	217,024.33
7,143.78	VAT Data	2,238.79
124,232.41	Total Receipts	219,263.12
	Running Costs	
59,591.10	Administration	66,206.04
12,151.32	Recreation Ground	10,476.70
1,846.00	Churchyard	2,404.00
3,873.75	Projects	29,019.67
2,238.79	VAT Data	6,977.44
79,700.96	Total Payments	115,083.85
	Receipts and Payments Summary	
102,495.54	Opening Balance	147,026.99
124,232.41	Add Total Receipts(As Above)	219,263.12
226,727.95		366,290.11
79,700.96	Less Total Payments(As Above)	115,083.85
147,026.99	Closing Balance	251,206.26
	These cumulative funds are represented by:	
81,085.54	Current Bank A/c	185,298.36
2,298.73	Unity Trust 5108	2,226.73
63,642.72	Unity Trust 4143	63,681.17
147,026.99		251,206.26
	Reserve Balances are represented by:	
44,531.45	Current Year Fund	104,179.27
22,415.54	General Reserves	-38,053.01
65,080.00	EMR Recreation Ground	65,080.00
0.00	EMR Projects - War Memorial	5,000.00
15,000.00	EMR Projects - Christmas Light	10,000.00
0.00	EMR Projects - Churchyard	2,500.00
0.00	EMR Projects - Shop Fronts	75,000.00
0.00	EMR Projects - Map	5,000.00
0.00	EMR Projects - Planters	10,000.00
0.00	EMR - Green Spaces Grant	10,000.00
0.00	EMR - Festivals Grant	2,500.00
147,026.99		251,206.26

Signed : _____ (Chairman) _____ (RFO)

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (Section 2, page 5). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on page 5. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights, been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk*

Annual Internal Audit Report 2021/22

KINGTON TOWN COUNCIL

www.kingtontowncouncil.gov.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	/		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	/		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	/		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	/		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	/		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	/		
H. Asset and investments registers were complete and accurate and properly maintained.	/		
I. Periodic bank account reconciliations were properly carried out during the year.	/		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	/		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			/
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	/		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	/		
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).	/		
O. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		

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

Date(s) internal audit undertaken

14/05/2022

Name of person who carried out the internal audit

IAN A. SOLKIAK FEA

Signature of person who carried out the internal audit

Date

14/05/2022

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

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

Section 1 – Annual Governance Statement 2021/22

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 2022, that:

	Approved			Yes means that this authority:
	Yes	No	N/A	
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:

06/06/2022

and recorded as minute reference:

098-22 (F)

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

Chairman

Clerk

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Section 2 – Accounting Statements 2021/22 for

KINGTON TOWN COUNCIL

	Year ending		Notes and Explanations
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	102,496	147,027	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	109,000	112,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	15,232	107,263	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	40,559	40,963	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	39,142	74,121	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	147,027	251,206	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	147,027	251,206	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	266,700	266,700	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes ✓	No	N/A The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

26/05/2022

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

06/06/2022

as recorded in minute reference:

098-22(9)

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



Section 3 – External Auditor's Report and Certificate 2021/22

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 2022; 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 2021/22

(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 2021/22

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 2022.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Explanation of variances – pro forma

Name of smaller authority: **WINDSOR TOWN COUNCIL**

County area local authority and (if not a unitary authority)

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 1% between totals for individual boxes (except variances of less than £200).

• New from 2020/21 onwards: 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).

	2020/21 £	2021/22 £	Variance £	Variance %	Explanation Required?	Automatic response trigger below based on figures YES, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	112,416	147,827	35,411			Explanation of % variation from FY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	119,000	112,990	(6,010)	2.75%	NO		
3 Total Other Receipts	15,232	107,283	92,051	604.20%	YES		105,124 in 2021-22, grants received of 68,785 (£102,500 in 2021-22), markets income of £1,345 (£2,200 in 2021-22). Grants received in 2021-22 included £90,000 Great Places to Visit Funding, £10,000 Green Spaces Funding and £2,500.00 Festival Funding. Grants received in 2021-22 are for expenditure planned for 2022-23. Where grant funding has been received during this financial year for expenditure the following financial year, earmarked reserves have been established to ring
4 Staff Costs	49,259	49,953	694	1.00%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	23,182	74,111	50,929	80.30%	YES		*All other payments* includes general administration costs such as churchyard maintenance, IT costs, maintenance of the recreation ground and general office costs. This also includes project expenditure such as Christmas Lights, Festival marketing, General administration costs increased from £50,591 in 2020-21 to £68,208 in 2021-22, Recreation Ground running costs/maintenance decreased from £12,151 in 2020-21 to £10,477 in 2021-22. Churchyard maintenance rose from £1,846 in 2020-21 to £2,454 in 2021-22. Project expenditure increased from £3,874 in 2020-21 to £20,000 in 2021-22 primarily as a result of increased expenditure under the Welcome Back Funding awarded to the Town Council which will be reimbursed in 2022-23 with some expenditure funded through the Great Places to Visit Fund (see note above) received in 2021-22.
7 Balances Carried Forward	147,027	251,354	104,327		YES	VARiances EXPLANATION NOT REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS	
8 Total Cash and Short Term Investments	147,027	251,354	104,327			VARiances EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	246,706	246,706	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

Explanation for 'high' reserves

(Please complete the highlighted boxes.)

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

Earmarked reserves:

	£	£	£
Recreation Ground	65080		Funding to cover planned major refurbishment of property and toilet block in the recreation ground
Shop Front Grant Scheme	75000		Funding received to cover grant scheme as per funding agreement
Map Project	5000		As above funding received to cover project as per funding agreement
Planter Project	10000		As above funding received to cover project as per funding agreement
Christmas Lights Project	10000		Reserve to cover planned improvements to Christmas lights
Churchyard Maintenance	2500		Reserve to cover expected additional expenditure in next year
Green Spaces Fund	10000		Funding provided for purchase of outdoor gym equipment in 2022/3
War Memorial Fund	5000		Reserve to cover planned expenditure for War Memorial
Festivals Grant support	2500		Reserve to cover funding received for 2022 Food Festival
		185080	

General reserve

66126

66126

Total reserves (must agree to Box 7)

251206