



Kington Town Council

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

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Minutes of the Annual Town Council Meeting held on Monday 5th June 2023 at the Old Police Station, Market Hall Street, Kington

MEMBERS PRESENT

Cllr. E. Banks
Cllr. R. Banks
Cllr. T. Bounds
Cllr. N. Cornish

Cllr. A. Dixon
Cllr. K. Greig
Cllr. F. Hawkins
Cllr. E. Rolls
Cllr. P. Sell
Cllr. R. Warne
Cllr. R. Widdowson

IN ATTENDANCE

Liz Kelso – Town clerk
Ruth Robinson – Assistant clerk
Cllr. T. James – Ward Councillor, Herefordshire
Council
7 members of the public
1 member of the press

Agenda

- | Item | Minute | |
|------|--------|---|
| 1 | 101-23 | To note apologies for absence, declarations of interest and requests for dispensation
Apologies were noted from Cllrs. J. Cooke & M. Woolford. There were no declarations of interest and no requests for dispensation. |
| 2 | 102-23 | Minutes of the meeting held on 15th May 2023
The Minutes of the meeting held on 15 th May 2023, having been previously circulated, were adopted and the Chair authorised to sign on behalf of the Town Council as a true record of proceedings at that meeting. |
| 3 | 103-23 | Public Participation |
| | a) | Police Report
There was no representative from West Mercia Police in attendance at the meeting but the clerk read a written report received from the Safer Neighbourhood Team. |

Members noted comments about broken windows in the High Street and the CCTV coverage which is thought to be operated by the police.

b) Ward Councillor Report

Cllr. Terry James reported that Herefordshire Council cabinet and committees are not yet established so have not yet met. There are concerns about budget shortfalls and a further report on Childrens Services is due shortly.

c) Matters raised by members of the public in attendance

During the period set aside for public participation, the following items were raised:

- A report on a Transport Survey carried out by the Green Party for Kington is to be shared with the Town Council
- The Wheelbarrow Race is scheduled for Saturday 11th June, starting at 7.00pm
- A planning meeting for the Christmas Lights 2023 is to take place shortly

4 104-23 Mayor's Report

Members noted the Mayor's verbal report including attending the Mayor's Installation in Leominster, the unveiling of Fly the Walking Dog of Kington and attendance at an open day for Open Arms Kington. Receipt of a thank you card from a Civic Award winner was also noted.

5 105-23 Clerk's Report

The Clerk's report as attached was noted.

6 106-23 Financial Matters

a) Payments now due

Payments totalling £2,750.92 (inclusive of VAT where payable) as attached to these Minutes were approved.

b) Internal Audit Report

Cllr. R. Banks presented the report from the internal auditor which had been provided to Members and discussed at the Finance and General Purposes Committee which will address the small number of issues raised and review progress within the next few months. Members were reminded in particular of the need to use their council email addresses as recommended by the internal auditor. After due consideration, it was agreed to accept the report of the internal auditor for the year ended 31.3.2023.

c) Receipts and Payment Account for year ended 31.3.2023

The Receipts and Payment Account for the year ended 31.3.2023 as attached was agreed.

d) Annual Governance Statement

Members discussed the statements contained within the Annual Governance Statement forming part of the Annual Governance and Accountability Return for the year ended 31.3.2023, agreeing each of the statement responses as indicated on the

attachment and in accordance with the recommendation of the internal auditor. The Chair and the Clerk were duly authorised to sign the Annual Governance Statement on behalf of the Town Council.

(e) Annual Accounting Statement for year ended 31.3.2023

The Annual Accounting Statement forming part of the Annual Governance and Accounting Return for the year ended 31.3.2023 as attached to these Minutes, was approved.

(f) Arrangements for the exercise of electors rights

The Clerk explained that during the period set aside for the exercise of electors rights, electors can request to see documents which form the basis for the accounting statements as approved earlier in the meeting. For the year ended 31.3.2023 that period will start on 12th June 2023 and end on Friday 21st July 2023.

(g) Festivals and Events Grant

Members noted that Herefordshire Council is to make available grant funding for festivals and events within the county through the Shared Prosperity Fund. Community Groups can apply directly for funding with the amounts available depending upon attendance figures.

7 107-23 Transport Study

Members noted that the stakeholder consultation for the Herefordshire Council Transport Study for Kington is now available online. It was agreed that a working group be formed to draft responses for the Town Council to consider at the next meeting and that the working group include: Cllrs. T. Bounds, N. Cornish, J. Gardner, E. Rolls, P. Sell, R. Warne & R. Widdowson and that the Chamber of Trade and Helen Hamilton be invited to join the working group.

Members also felt that members of the public should be consulted but in order to do so an extension to the time allowed for the consultation questionnaire to be completed should be requested. The Clerk will request an extension until the end of July.

8 108-23 Plaque for Fly, Walking Dog of Kington

Cllr. R. Banks presented the proposal that a plaque be purchased for Fly, Walking Dog of Kington, at a proposed cost of £400.00. The resolution was agreed with two abstentions.

9 109-2 Committee Memberships

The following additions to committee memberships as agreed at the last meeting were agreed:

- **Planning committee**
Cllr. A. Dixon
- **Environment Committee**
Cllr. M. Fitton

- **Services Committee**
Cllr. A. Dixon
Cllr. K. Greig
- **Scrutiny Committee**
Cllr. K. Greig
- **Recreation Ground Management Group**
Cllr. A Dixon

10 110-23 Children's Play Area, Garden Close

Members noted a request for the installation of a children's play area on land in Garden Close, believed to be in the ownership of Herefordshire Council, supported by members of the public in attendance. Although there is no budget for this project, it was agreed that a working party be formed to investigate this further with a view to presenting a proposal to Full Council. In the first instance a site visit will be arranged with a possible consultation with all residents within the immediate area to ascertain support. It was also noted that the land at Crooked Well is expected to come into the control of the Town Council shortly. It was further agreed that Cllrs. E. Banks, R. Banks, K. Greig and R. Warne form the working group on this project.

11 111-23 Reports from Committees

The following report was noted:

- a) Planning Committee held on 17th April 2023
- b) It was also noted that the Services Committee scheduled for 17th April had not taken place.

12 112-23 Reports from Councillors

The following was noted under this agenda item:

- A report on the open event for Open Arms Kington

13 113-23 Next meeting

The next meeting of the Town Council will take place on Monday 3rd July 2023 at 7.00pm in the Old Police Station. The following items were requested for the agenda for that meeting:

- Churchyard Maintenance
- Transport Study

14 114-23 Exclusion of the Public and Press

It was resolved that due to the commercially sensitive nature of the business of the next agenda item, that members of the public and press be excluded from the following agenda items in accordance with the provisions of the Public Bodies (Admission to Meetings) Act 1960 (3)

15 115-23 Kington Market Hall

The Clerk provided an update on discussions between Herefordshire Council as owners of the Market Hall building and the Town Council on use of the premises for regular weekly markets and other community events in accordance with a draft agreement prepared by Herefordshire Council, including an indication of costs. After due consideration, Members agreed in principle to the draft agreement subject to clarification on the apportionment of costs and the treatment of building repair costs. It was further agreed that authority be given for discussions to continue and a further report be made to full council in due course.

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

Kington Town Council
Meeting held 5th June 2023
Appendix 1
Clerk's Report

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 only.

1. 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 may be available from the Clerk.

Herefordshire Council has a statutory duty to retain the Statement of Financial Interests for its own members and that of parish councillors within the county and since 2011 has published copies of those statements on its website. This means that town and parish councils only need to provide a link to those documents on their own website in order to fulfil the requirements of the Localism Act. However, within 48 hours of the deadline for submission of completed forms to the Monitoring Officer (in accordance with the requirement of the Act and as advised by the Elections office as part of their correspondence to elected members) Herefordshire Council has written to all town and parish councils advising that they will no longer be publishing the forms on their website but will link their website to that of the town or parish council. This change in process, without notice or consultation, is being challenged by town and parish councils as, notwithstanding the timing is incomprehensible, this will require substantial additional work by parishes, in some cases a redesign of websites and in many cases additional equipment and/or staffing.

Not a good start to the new administration.

2. Training

Whether a new councillor or returning councillor, training is available through a variety of sources including the National Association of Local Councils, the Society of Local Council Clerks and a variety of both local and national organisations. New internal auditors Mulberry, for example, offer zoom training sessions at very reasonable rates. As a cost is involved, approval by the town council for expenditure on training is required so if you become aware of a training course for councillors that you would like to attend, please let the clerk know so this can be arranged for you and the cost properly authorised. Similarly, if there is a subject you feel you'd like further training on, please let the clerk know so she can research suitable providers.

3. Market Towns Investment Plan

Members may recall that a meeting was proposed by Herefordshire Council to review the Market Town Investment Plan for Kington with an officer of Herefordshire Council so that work can begin on proposals identified in the plan. The officer identified has been unwell for some months so Herefordshire Council are proposing reviewing this work starting in June. To date there has been no progress on this item.

4. Market Town Maintenance Fund

As reported at the last few meetings, a response is still awaited from BBLP on the status of the next phase of work under the Market Town Maintenance Fund.

5. West Mercia Police Road Show

West Mercia Police will be holding a Road Show at the Old Police Station on Wednesday 28th June from 6pm – 8pm, organised by the police and crime commissioner. The event will include a question and answer session and an opportunity to meet those involved in the provision of various services locally.

Kington Town Council
Meeting held 5th June 2023
Appendix 2
Payment Schedule

Kington Town Council

Schedule of payments approved on 5th June 2023

[illegible]

Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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. Any amendments must be approved by the authority and properly initialled.
- 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 2023.
- 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.
- 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 bank reconciliation is incomplete or variances not **fully** explained then 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	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 2023 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 2022/23

KINGTON TOWN COUNCIL

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During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.		✓	
I. Periodic bank account reconciliations were properly carried out during the year.		✓	
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

NO
PETTY
CASH

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

05/05/2023

Name of person who carried out the internal audit

ANDY BEAMS, MULBERRY 9 CO

Signature of person who carried out the internal audit

Beams

Date

05/05/2023

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

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

Section 1 – Annual Governance Statement 2022/23

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 2023, 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:

05/06/2023

and recorded as minute reference:

106 (d) - 2023

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

Chairman

Arabella Bance

Clerk

[Signature]

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Section 2 – Accounting Statements 2022/23 for

KINGTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	147,027	251,206	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	112,000	117,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	107,263	28,513	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	40,963	44,264	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	74,121	169,829	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	251,206	183,126	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	251,206	183,126	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	281,700	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).

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Date

30-05-2023

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

05/06/2023

as recorded in minute reference:

106(e)-2023

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

Elizabeth Banco

Section 3 – External Auditor's Report and Certificate 2022/23

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 2023; 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 2022/23

(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 2022/23

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 2023.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date