



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 3rd June 2024 at the Old Police Station, Market Hall Street, Kington

MEMBERS PRESENT

Cllr. P. Sell - Chair
Cllr. B. Bishop
Cllr. N. Cornish
Cllr. A. Dixon
Cllr. M. Fitton
Cllr. K. Greig
Cllr. E. Rolls
Cllr. R. Warne
Cllr. R. Widdowson
Cllr. M. Woolford

IN ATTENDANCE

Liz Kelso – Town Clerk
Ruth Robinson – Assistant Clerk

Cllr. T. James _ Herefordshire Council

2 members of the public
1 member of the press

Agenda

Item	Minute
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- | | | |
|---|--------|--|
| 1 | 100-24 | To note apologies for absence, declarations of interest and requests for dispensation
Apologies were noted from Cllrs. E. Banks, R. Banks, T. Bounds & J. Gardner. There were no declarations of interest and no requests for dispensation. |
| 2 | 101-24 | Minutes <ul style="list-style-type: none">a) Meeting held 13th May 2024
The minutes of the meeting held on 13th May, which had been previously circulated, were approved and the Chairman authorised to sign the minutes as a true record of proceedings at that meeting.b) Meeting held 20th May 2024
The minutes of the meeting held on 20th May, which had been previously circulated, were approved and the Chairman authorised to sign the minutes as a true record of proceedings at that meeting. |

- 3 **102-24 Public Participation**
- a) **Police Report**
 There were no representatives from West Mercia Police in attendance. The Clerk read out a report from the police indicating two incidents, both of which could not be resolved due to lack of evidence so had been filed.
- b) **Ward Councillor Report**
 A verbal report from Cllr. James was noted, including comment about a £9m deficit for Herefordshire Council and concerns about Children's Services in Herefordshire. In response to queries raised, it was further noted that the new Director of Children's Services is not yet fully in post.
- It was also noted that Cllr. James is to arrange a meeting between the Town Council and Herefordshire Council's legal services regarding legal fees for community asset transfers.
- c) **Matters raised by members of the public in attendance**
 There were no matters raised by members of the public in attendance
- 4 **103-24 Mayor's Report**
 Members noted a verbal report from the Mayor indicating few activities since election in mid May.
- 5 **104-24 Clerk's Report**
 The Clerk's Report, as attached to these Minutes, was noted.
6. **105-24 Financial Matters**
- a) **Payments**
 Payments as attached to these Minutes were approved.
- b) **Internal Audit Report for year ended 31.3.2024**
 Members noted and accepted the Internal Auditor report for the year ended 31.3.2024 which has been noted by the Finance & General Purposes Committee. The committee will be monitoring progress on the items raised in the report.
- c) **Receipts and Payments account for year ended 31.3.2024**
 The Receipts and Payments account for the year ended 31.3.2024 as attached to these Minutes, was noted and accepted without further questions.
- d) **Annual Governance Statement for year ended 31.3.2024**
 Members agreed each of the statements contained in the Annual Governance Statement for the year ended 31.3.2024, forming part of the Annual Governance and Accounting Return as attached to these Minutes, agreeing responses to each of

the statements as shown in the attached Return. The Chair and Clerk was authorised to sign the Return confirming the responses indicated.

e) Annual Accounting Statement for year ended 31.3.2024

The Annual Accounting Statement for the year ended 31.3.2024 as contained in the Annual Governance and Accounting Return attached to these Minutes, was adopted and approved.

f) Annual Governance and Accounting Return for year ended 31.3.2024

It was agreed that the Annual Governance and Accounting Return for the year ended 31.3.2024 with supporting documents be now submitted to the External Auditors, PKF Littlejohn.

g) Exercise of Electors Rights

In accordance with the Local Audit and Accountability Act 2014 and Accounts and Audit Regulations 2015, it was agreed that the period for the exercise of electors rights in connection with the annual accounts for the year ended 31.3.2024 should start on Monday 10th June 2024 and end on Friday 19th July 2024. Notices will be posted on notice boards and the website no later than Friday 7th June.

h) Community Infrastructure Grant Application

Members noted that the expression of interest to the Community Infrastructure Grant Fund had been submitted as authorised at the meeting held on 20th May 2024. If the application is selected to go forward to a full bid, it was noted that time will be extremely short to prepare the necessary bid. It was therefore agreed that a working party consisting of Cllrs. B. Bishop, R. Warne, M. Woolford and P. Sell be authorised to work on the final bid application. It was further agreed that the bid be approved at a meeting of the Council provisionally set for Monday 17th June at 5.30pm in the Old Police Station, if required.

7 106-24 Planning Matters

Application ref: 241229
Site: 6a The Square, Kington
Development: Listed building consent. Replacement of three windows with glazed doors plus additional interior works

Members considered this application and had no objections to the proposed development.

8 107-24 Public rights of way funding

Members noted an announcement by Herefordshire Council regarding additional funding for town and parish councils for work on public rights of way. The Footpaths Office has identified materials required for remedial work on the footpaths network costing £1,374 with installation to be carried out by volunteers on behalf of Kington Walks. After due consideration it was agreed that an

application be submitted on behalf of the Town Council to support this work by Kington Walks.

- 9 **108-24 Christmas Lights**
This item was deferred to the next meeting as final proposals are not yet ready for consideration.
- 10 **109-24 Social Media Project Update**
The Clerk reported that there has been no further progress on this item due to pressure of work on other matters. A further report will be made at the next meeting.
- 11 **110-24 Kington Economic Investment Plan**
It was agreed to authorise a working party consisting of Cllrs. P. Sell, M. Woolford, R. Widdowson, R. Warne and M. Fitton to work with the Economic Development Team of Herefordshire Council on proposals arising from the agreed Kington Economic Investment Plan with a view to bring forward proposals to a later meeting of the Town Council.
- 12 **111-24 Annual Town Meeting 2024**
Members noted the success of the Annual Town Meeting held on 22nd May and agreed that consideration be given next year to a larger venue. To encourage nominations for the Young Persons Award, it was suggested that the schools be encouraged to consider suitable nominations.
- Given the success of the invitation to voluntary sector organisations to give a presentation to the meeting, it was agreed to consider facilitating a volunteer fair at a later date.
- 13 **112-24 Climate Working Party**
It was agreed that a working party consisting of Cllrs. R. Widdowson, M. Fitton, M. Woolford and A. Dixon be authorised to work on proposals to further the aims of the Climate Emergency Declaration, to include work on a Biodiversity Policy, with a view to bringing forward proposals for consideration before the end of the calendar year.
- 14 **113-24 Property at Lower Cross**
Members noted that a property at Lower Cross on the High Street has been boarded up with metal shuttering to prevent vandalism. Whilst the result is not visually in keeping with the remainder of the conservation area the improved safety of the site was welcomed. Whilst it was suggested that a local artist might consider painting the frontage of the shutter, this would require planning consent in a conservation area. It was agreed that the Mayor write to the owner of the building to pass on the concerns expressed by the public regarding this building ,to encourage the owner to take speedy action and to enquire about proposals going forward

15 114-24 Reports from Committees

Reports from the following committees were noted:

Planning & Environment Committee held on 20th May 2024

Finance, Personnel & General Purposes Committee held on 20th May 2024.

16 115-24 Reports from Councillors

During this agenda item, the following items were raised:

- A request was made for an update on progress for an additional defibrillator at the Masonic Hall
- There was some concern at the poor attendance by councillors at the recent D-Day Remembrance Service at the War Memorial. However, the event was well received by the public and the Mayor will write to the school to express thanks for the reading of a poem by a pupil.

17 116-24 Next meeting and items for the agenda

The next meeting of full council will take place on Monday 1st July 2024 at 7.00pm in the Old Police Station, Market Hall Street. There were no further items for the agenda other than those noted earlier.

Members were reminded that a provisional additional meeting on 17th June may be required as noted in agenda item 6(h), Minute reference 105-24(h). This will be confirmed if required.

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

KINGTON TOWN COUNCIL

Meeting to be held on Monday 3rd June 2024

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. Meeting with Herefordshire Council Chief Executive

This is yet to be arranged due to pressures of other activities.

2. Herefordshire Waste Services Webinar

A reminder that Herefordshire Waste Services are holding an online webinar outlining changes to the waste service in Herefordshire. The event will take place online on **Tuesday 25th June from 12.45 – 14.00**. If members would like to attend, please let the clerk know so a booking can be made for you. Places are limited.

3. Agenda items for next meeting

The Clerk will be on annual leave during week commencing 24th June, returning on Monday 1st July. This means that the agenda for the meeting scheduled for 1st July will need to be finalised much earlier than usual so items for that agenda need to be submitted no later than **Wednesday 19th June 2024**.

Kington Town Council
Schedule of payments to be approved June 2024

Voucher #	Payee	Payment type:	Detail	Minute Ref.	Net	VAT	Total Payment
Payments made since the last meeting							
27	EE	DD - 12.5.2024	Mobile phone charges		£ 21.58	£ 4.32	£ 25.90
28	Lloyds Bank plc	DD - 16.5.2024	Credit card: postage, ink		£ 21.31	£ 3.08	£ 24.39
38	Kington Chamber of Trade	BACS	Grant - D Day events	FC 072-24	£ 500.00		£ 500.00
Payments now due							
29	Herefordshire Council	BACS	Office Rental - June		£ 190.00		£ 190.00
30	HMRC	BACS	Tax & NI due on May salaries		£ 745.19		£ 745.19
31	Gareth Evans	BACS	Grass cutting - Churchyard		£ 320.00		£ 320.00
32	Amazon Business	BACS	Stationery		£ 14.79	£ 2.96	£ 17.75
33	KBS	BACS	Rec Grant - Consumables		£ 111.71	£ 15.74	£ 127.45
34	Anthony Hardwick	BACS	Rec Grant - Cottage repairs		£ 45.00		£ 45.00
35	BT	DD - 10.6.2024	Telephone & Broadband		£ 279.41	£ 55.88	£ 335.29
36	J&P Turner	BACS	Planter maintenance - May		£ 550.00	£ 110.00	£ 660.00
37	J&P Turner	BACS	Planter repainting & repairs		£ 620.00	£ 124.00	£ 744.00
38	Acer Tree Services (Hfd)	BACS	Rec Grant: Tree work		£ 465.00	£ 93.00	£ 558.00
39	Border Office Supplies	BACS	Photocopying & Printing		£ 109.49	£ 21.89	£ 131.38
40	Mid Border News	BACS	Mid Border News		£ 300.00		£ 300.00
41	Rural Market Town Group	BACS	Subscription		£ 100.00	£ 20.00	£ 120.00
							£ -
			Total payments this month excluding salaries		£ 3,850.59	£ 443.47	£ 4,294.06

FOR INFORMATION

Total of payments made through grants received:							
Total of payments made as a grant							
	Rec Grant				£ 156.71	£ 15.74	£ 172.45
							£ -
							£ -
Total paid as salaries (net) - May 2024							
							£ 3,482.90

Kington Town Council

Summary Receipts and Payments for Year Ended 31st March 2024

Last Year Ended 31st March 2023		Current Year Ended 31st March
	Operating Income	
139,035.15	General Income	120,125.22
6,977.44	VAT Data	8,269.81
146,012.59	Total Receipts	128,395.03
	Running Costs	
69,308.97	Administration	76,657.98
21,052.86	Recreation Ground	18,532.21
1,500.00	Churchyard	7,185.00
113,961.20	Projects	19,235.49
8,269.81	VAT Data	6,964.78
214,092.84	Total Payments	128,575.46
	Receipts and Payments Summary	
251,206.26	Opening Balance	183,126.01
146,012.59	Add Total Receipts(As Above)	128,395.03
397,218.85		311,521.04
214,092.84	Less Total Payments(As Above)	128,575.46
183,126.01	Closing Balance	182,945.58
	These cumulative funds are represented by:	
116,631.32	Current Bank A/c	114,819.87
2,154.73	Unity Trust 5108	2,082.73
64,339.96	Unity Trust 4143	66,042.98
183,126.01		182,945.58
	Reserve Balances are represented by:	
-68,080.25	Current Year Fund	-180.43
173,813.76	General Reserves	84,126.01
63,465.00	EMR Recreation Ground	78,000.00
5,000.00	EMR Projects - War Memorial	1,000.00
3,893.53	EMR Projects - Christmas Light	15,000.00
2,500.00	EMR Projects - Churchyard	5,000.00
1.50	EMR Projects - Shop Fronts	0.00
2,002.50	EMR Projects - Map	0.00
235.00	EMR Projects - Planters	0.00
288.37	EMR - Green Spaces Grant	0.00
6.60	EMR - Festivals Grant	0.00
183,126.01		182,945.58

Signed : _____ (Chairman) _____ (RFO)

Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.
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 2024**. 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 2024
 - 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4

- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 Chair, 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

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 Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 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 2023/24

KINGTON TOWN COUNCIL

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

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

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

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

08/05/2024

Name of person who carried out the internal audit

ANDY BEANS, MULBERRY LAS LTD

Signature of person who carried out the internal audit

Beans

Date

08/05/2024

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

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

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

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 2024, that:

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

*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:

03-06-2024.

and recorded as minute reference:

FC-106-d

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

Chair

Clerk

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Section 2 – Accounting Statements 2023/24 for

KINGTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	251206	183,126	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	117500	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	28513	10,895	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	44264	51,602	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	169829	76,973	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	183126	182,946	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	183126	182,946	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	281700	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)	✓		
11b. Disclosure note re Trust funds (including charitable)	✓		

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

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



Date 20-05-2024


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

03-06-2024

as recorded in minute reference:

K-106-E

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



Section 3 – External Auditor's Report and Certificate 2023/24

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 2024; 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 2023/24

(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 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Explanation of variances – pro forma

Item of smaller authority: **Worcester City Council**
County area local council and district council: **Worcester City Council**
Insert figures from Section 2 of the AGAR in all blue highlighted boxes **Herefordshire**

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 onwards: variances of £100,000 or more require explanation regardless of the % variance year on year.

	2022/23 £	2023/24 £	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	251,206	183,126					
2 Precept or Rates and Levies	117,900	117,900	0	0.00%	NO	Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
3 Total Other Receipts	26,513	10,995	-17,618	61.79%	YES		Receipts in 2022/23 included a grant from the Welcome Back fund totalling £18,956 (2023/24 £0). Income from markets fell from £1,880 in 2022/23 to £868 in 2023/24
4 Staff Costs	44,284	51,802	7,338	16.59%	YES		Staff costs increased from £44,284 in 2022/23 to £51,802 in 2023/24 following increase in staff numbers from September 2023
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	163,823	76,973	-82,856	54.66%	YES		Significant expenditure in 2022/23 included spending on activities funded through the Great Places to Visit grant, received in 2021-2 but spent in 2022/23 and amounting to £90,000 in total (2023-4 £0) with a corresponding reduction in VAT on purchases from £8,270 in 2022-3 to £8,965 in 2023-4. There were insignificant fluctuations in some minor expenses such as postage, stationery purchases and postage from 2022-3 to 2023-4 and a reduction on covid response expenditure in 2023/24 (£0) from 2022-3 (£2,428).
7 Balances Carried Forward	183,126	182,945				Variance explanation not required	
8 Total Cash and Short Term Investments	183,126	182,945				Variance explanation not required	
9 Total Fixed Assets plus Other Long Term Investments and	251,700	251,700	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable