



Kington Town Council

The Old Police Station, Market Hall Street, Kington HR5 3DP
Telephone 01544 239098 email: clerk@kingtontowncouncil.gov.uk



Minutes of the Town Council Meeting held via video-conferencing on Monday 6th July 2020 at 7.00pm

In accordance with The Local Authorities (Coronavirus) (Flexibility of Local Authority Meetings)
(England) Regulations 2020

MEMBERS PRESENT

Cllr. R. Widdowson (in the Chair)
Cllr. E. Banks
Cllr. R. Banks
Cllr. A. Bennett
Cllr. J. Cooke
Cllr. J. Dennis
Cllr. P. Edwards
Cllr. M. Fitton
Cllr. R. Griffiths
Cllr. R. MacCurrach
Cllr. E. Rolls
Cllr. I. Spencer

IN ATTENDANCE

Liz Kelso – Clerk
Merrie Kent – Green Spaces Administrator
Cllr. T. James – Ward Councillor, Hfds Council

1 member of the press
3 members of the public

Agenda

Item	Minute
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1	065-20	Apologies, declarations of interest and requests for dispensation.
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Apologies were noted from Cllr. T. Bounds and Cllr. F. Hawkins.

Cllr. E. Rolls noted a previously declared interest in agenda item 7, planning matters, no longer applied.

There were no requests for dispensation.

2	066-20	Minutes of the meeting held on 1st June 2020
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It was agreed that the minutes of the meeting held on 1st June 2020 be approved and the Chairman authorised to sign the Minutes as a true record of proceedings at that meeting.

3 067-20 Public Participation

a) Matters raised by members of the public in attendance

There were no matters raised by members of the public in attendance

b) Ward Councillor Report

Members noted the verbal report from the Ward Councillor, noting how Herefordshire Council are finding the technicalities of remote meetings challenging.

4 068-20 Update on High Street Proposals

Members noted that as reported to the Services Committee last month the proposal was to encourage people to shop in local shops by providing a time limited period each day when social distancing could be facilitated to enable pedestrians to use the road as well as the narrow pavements, by prohibiting vehicles along the High Street for a few hours. However, concerns had been expressed that this would make deliveries to those shops within that zone difficult during the period when vehicles were prohibited.

The Clerk reported that following the period of consultation undertaken by Herefordshire Council on the proposals, the final decision was awaited. Ward Councillor James reported that the emergency services had objected to the 20mph speed restrictions and that a chicane was proposed along the High Street, whilst retaining full access to vehicles at all times.

Once available, the final decision would be notified to all interested parties.

5 069-20 Mayor's Report

Members noted the Mayor's verbal report in which he said that calls to the support line in Kington had reduced as people found alternative methods of help and restrictions eased somewhat but that the voluntary group intended to remain in place to provide support, particularly in the light of an expected increase in infections that is expected towards the end of the year if not earlier.

The importance of gathering data on the impact of the virus was stressed and it was suggested that Talk Community Hub would be well placed to offer such information. A representative would be invited to the next meeting to discuss this further.

It was also agreed that a meeting with the Chamber of Trade on the impact of the lockdown would be beneficial, once the picture with regard to the way forward and High Street proposals was a little clearer.

Finally it was noted that the nomination of possible awards to the Lord Lieutenant is currently on hold.

6 070-20 Clerk's Report

The Clerk's report, as attached to these Minutes, was noted.

7 071-20 Financial Matters

a) Payments

Payments totalling £2,008.38 (inclusive of VAT) as detailed on the attached schedule were approved.

b) Internal Audit Report – Year ended 31.3.2020

Members noted and accepted the report from the Internal Auditor for the year ended 31.3.2020 which raised no matters which the auditor felt should be brought to Members attention.

c) Receipts and payments account – Year ended 31.3.2020

Members noted and accepted the Receipts and Payments account for the year ended 31.3.2020 and noted that the increase in reserves restored the financial reserves of the Town Council to pre-2018 levels. Much of the expenditure on the Recreation Ground was funded through grant funding which also impacted on the final surplus for the year.

d) Annual Governance Statement

The Council considered each of the statements in the Annual Governance Statement and responded as attached to these Minutes. In particular, it was noted that the calculation of days when electors can exercise their right to inspect the accounts had been incorrect last year, as noted by the external auditors. The appropriate response was amended accordingly. The final agreed statement was approved unanimously.

e) Annual Accounting Statement

Members noted and unanimously agreed the Annual Accounting Statement, as attached to these Minutes.

It was unanimously agreed that the Annual Governance and Accounting Statement as presented to the meeting be approved and, with supporting documents as required, be signed by the Chair and Clerk where indicated and that they be submitted for external audit.

Members also noted that the period for the exercise of electors rights for this year has been set to be as late as the amended legislation permits so that proper guidance can be taken on how this can take place in a covid safe manner.

Similarly, it was noted that the financial examiner, who is responsible for certifying that payments as detailed on the payment schedules are in accordance with invoices received, has not been able to undertake this work in lockdown conditions.

f) Annual Risk Review

The Clerk presented the Annual Risk Review for 2020 which had been previously circulated, noting that this is a review of procedures and not a detailed risk assessment as separate detailed risk assessments are required for all activities of the Town Council and that these underpin the overall Review. After due consideration it was agreed to accept the Risk Review as presented to the meeting.

8 072-20 Planning Matters

- a) Ref: 201751
Site: Land at Deacons Yard, 36 Victoria Road
Dev: Proposed residential development of 9 dwellings, demolition of workshop and associated works as an amendment to planning consent ref. 153631

After discussion it was agreed to offer no objections to the proposed amendment.

- b) Members reviewed a request from Ross on Wye Town Council to Herefordshire Council to amend the s106 policy with regard to consultation with the relevant Town and Parish Council. It was agreed to support the request from Ross on Wye and indicate to Herefordshire Council accordingly.

9 073-20 Electric Vehicle Charging Point

Members noted the proposal by Cllr. Cooke that the Town Council applies for a grant towards the cost of installing an electric charging point in the Town. After due consideration, it was agreed in principle to consider the matter further when more information is available and to that end, Members were encouraged to forward suggestions about possible locations to Cllr. Cooke.

10 074-20 Reports from Committees

- a) **Planning Committee**
The Minutes of the Planning Committee held on 15th June 2020 were noted.

- b) **Services Committee**
The Minutes of the Services Committee held on 15th June 2020 were noted.

11 075-20 Next Meeting

The next meeting will take place via video conferencing on Monday 3rd August at 7pm. There were no other matters raised for the agenda other than those identified above.

There being no further business, the meeting was declared closed at 8.50pm.

Chairman: 6.7.2020

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.

1. VAT Reclaim

As reported at the last meeting, a claim for repayment of VAT paid for non business activities during the year ended 31.3.2020 amounting to £7,142.78 has been submitted to HMRC and has now been received without comment or queries.

2. Meetings

As noted at the last meeting, although some of the lockdown measures have been relaxed, there are still restrictions on the numbers of people who can meet indoors (6 people from no more than two households) and notwithstanding this, social distancing of 2m is still required or 1m+ where 2m cannot be achieved and where other mitigating conditions are met. Under current circumstances, therefore, it is not possible for the full council to meet in the Old Police Station in a way which meets those requirements and enables unlimited members of the public to attend.

The latest guidelines from the National Association of Local Councils, whilst suggesting that local councils could hold face to face meetings if certain conditions can be met, is strongly recommending that virtual meetings continue for the foreseeable future.

Before holding actual meetings, a detailed risk assessment will be required which must be kept on record in the event of potential issues/liabilities arising from holding that meeting. NALC recommends documenting a formal decision to return to physical meetings with the risk assessment informing that decision.

There may be additional considerations if the council has toilet or kitchen facilities available to staff, councillors and members of the public.

3. Recreation Ground

Throughout the lockdown our grounds staff have continued to work in the Recreation Ground and more recently in helping with the Kington in Bloom effort. Government guidelines suggest that enhanced cleaning, management of queues, restricting the numbers of users of the area and provision of hand sanitiser is recommended for both the public toilets and play area. The Recreation Ground Trust has insufficient staff coverage to meet those criteria so signs warning users that equipment and toilets are used at their own risk are being sourced. The Health and Safety Executive and our own insurers require a detailed written risk assessment to be provided before any areas/facilities are opened.

Anti social behaviour seems to be increasing, as is the case nationally, with evidence of mass gatherings during the evening. Unfortunately this has resulted in an increase in litter, broken glass etc. requiring the groundsmen to work additional hours to make the recreation ground safe for use, at a time when the emphasis is on avoiding virus transmission at all times. This is putting staff at risk and is unacceptable.

4. Town Council Offices

As Government guidelines with regard to adjustments required for staff to return to work are being revised, they are constantly under review with regard to the Town Council office accommodation. The building is owned by Herefordshire Council and is currently open with cleaning of public areas including the kitchen and toilet twice per week. A brief initial risk assessment for staff and town council visitors suggests that whilst the main office used by the Town Council can be cleaned by town council staff HSE guidance on safe working cannot be adhered to and the common areas cannot be guaranteed to be safe for staff or visitors. Accordingly staff remain working from home for now but can travel to the office if required to do so. Telephone messages are being collected on a daily basis. The website has been amended to offer face to face appointments (social distancing being observed) if required.

5. Tarmac Landfill Communities Fund

Flooding in January/February followed by Covid 19 lockdown as meant that any final work to complete the landscaping on the triangle of land on the Eastern edge of Crooked Well Meadow did not take place within the May deadline imposed for the completion of funded works through the Tarmac Landfill Communities Fund. A claim for the cost of the footpath - £4995.00 – was successfully received in June and Derbyshire Environmental Trust, who administer the fund, have allowed until end August for the final landscaping work to be completed. A specification for the removal of some trees on the site is being drawn up for consideration with quotes at the next meeting.

6. Letter from XR Youth

A letter has been received from XR Youth which arrived too late to be considered for the agenda. This will be sent to all councillors and, if appropriate, referred to the Environment Committee for further consideration.

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[illegible]

FOR INFORMATION

FOR INFORMATION					
Total of payments made through grants received:					
Total of payments made as a grant					
Recreation Ground Trust				£ 187.70	£ 29.50
					£ 217.20
					-

Appendix 3
Annual Governance and Accounting Return

Annual Governance and Accountability Return 2019/20 Part 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 Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 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** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to 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 **before 1 July 2020**.
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 2020**. 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 2020
 - 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 2019/20

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 a publicly accessible website:

Before 1 July 2020 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 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 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 Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *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 Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. 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 if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- 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 email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return 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 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish 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 2020**.

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 from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2020 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 2019/20

KINGTON TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			<input checked="" type="checkbox"/>
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.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")			<input checked="" type="checkbox"/>
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

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

6 JUNE 2020

Name of person who carried out the internal audit

IAN A SEUKIAK FCA

Signature of person who carried out the internal audit



Date 6 JUNE 2020

*If the response is 'no' you must include a note to 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 2019/20

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 2020, 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:

06/07/2020

and recorded as minute reference:

FC-062(d)2020

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

Chairman

R. Wilson

Clerk

[Signature]

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

WWW.KINGTONTOWNCOUNCIL.GOV.UK WEBSITE ADDRESS

Section 2 – Accounting Statements 2019/20 for

KINGTON TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	78,455	75,564	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	90,000	103,000	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	20,852	31,788	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	37,609	38,846	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	76,134	69,011	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	75,564	102,496	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	75,564	102,496	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	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 2020 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

05/07/2020

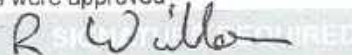
I confirm that these Accounting Statements were approved by this authority on this date:

06/07/2020

as recorded in minute reference:

FC-062(e)-20

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



Section 3 – External Auditor Report and Certificate 2019/20

In respect of

KINGTON TOWN COUNCIL

1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2019/20

(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 2019/20

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 2020.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual Governance and Accountability Return 2019-20 Addendum – Coronavirus Emergency Regulation changes

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020

Owing to the increasing impact of COVID19 MHCLG has made amended Regulations which **extend the statutory audit deadlines for 2019-20** only for all Category 2 smaller authorities (town and parish councils, parish meetings, internal drainage boards and other authorities).

- The requirement for the public inspection period to include the **first 10 working days of July has been removed**
- Instead, smaller authorities must commence the public inspection period **on or before 1 September 2020**
- The AGAR must be approved and published by **31 August 2020 at the latest** or may be approved earlier, wherever possible.

This means that the period for the exercise of public rights can now be held any time after the approval of the accounts and AGAR as long as it is commenced on 1 September at the latest.

Authorities should publish the dates of their public inspection period. If this is significantly earlier or later than in previous years they should inform the public through their websites (where available) of the reasons why they are departing from normal practice for 2020.

- The publication date for final, audited, accounts will move from **30 September to 30 November 2020** for all local authorities.

This is the date by which the Part 3 AGAR Sections 1, 2 and 3 including the completed External Auditor Report and Certificate must be published.

This does not apply to an authority that has certified itself as exempt and submitted a Certificate of Exemption to the external auditor.

The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

In relation to the meetings needed to approve the accounts and AGAR, MHCLG has made separate Regulations to enable meetings to be held remotely, and to hold and alter the frequency and occurrence of meetings without the need for further notice.

The provisions for remote meetings apply to all authorities **EXCEPT** Parish Meetings who must hold a public meeting and approve the AGAR before 31 August.

Separate changes to allow remote meetings apply to Internal Drainage Boards.



KINGTON TOWN COUNCIL

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

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Email clerk@kingtontowncouncil.gov.uk

Web Site www.kington.gov.uk



KINGTON TOWN COUNCIL
Financial Year ended 31.3.2020
Supplementary Information

Annual Governance and Accountability Return 2019/20
Section 1, box 4

During the summer of 2019, Kington Town Council did not comply with Regulation 14 of the Accounts and Audit Regulations 2015 in that it failed to make proper provision during the year for the exercise of public rights since the period for the exercise of public rights was less than 30 consecutive working days in length as a result of a miscalculation of the number of working days. As a result, the Town Council has answered "no" in respect of box 4.

The Clerk has now been retrained in the definition of working days with regard to these regulations.

Town Clerk
Elizabeth Kelso, PSLCC