

KIRKANDREWS ON ESK PARISH COUNCIL

MINUTES of a **VIRTUAL MEETING** of **KIRKANDREWS ON ESK PARISH COUNCIL** held on **MONDAY 8th MARCH 2021 at 7.00pm.**

Present: Cllrs W. Bundred (Chairman), S. Richardson, Z. Armstrong, L. Cragg and A. Hill.

In Attendance: Clerk
City Councillor J. Mallinson

Action

097/20	APOLOGIES FOR ABSENCE RESOLVED to note that apologies for absence were received and agreed from:- Councillors P. Armstrong, J. Rutherford and D. Wilson.	
098/20	REQUESTS FOR DISPENSATION RESOLVED to note that no requests for dispensation were received.	
099/20	DECLARATIONS OF INTEREST RESOLVED to note that the following declarations of interest were made:- Councillors Z. Armstrong & A. Hill declared a non-pecuniary interest in item 087/20.1	
100/20	MINUTES MINUTES OF THE MEETING HELD ON 18TH JANUARY 2021 WERE SUBMITTED. RESOLVED to authorise the Chairman to sign the minutes of the meeting held on 18 th January 2021, confirmed as a true and accurate record. Minutes would be signed at the next face to face meeting.	WB
101/20	PUBLIC PARTICIPATION RESOLVED to note there were no members of the public in attendance. CITY AND COUNTY COUNCILLOR REPORTS RESOLVED to note there were no reports submitted.	
102/20	TOWN AND COUNTRY PLANNING – APPLICATIONS – Applications for planning consent were considered. RESOLVED to advise the appropriate Planning Authority of the Council's comments as follows:- 102/20.1 LAND ADJACENT RICHARDSON HOUSE, GRETNALOANING, MILL HILL, GRETNALOAN (20/0586) - Creation of a lorry park up to 40 spaces including conversion of existing buildings to provide welfare facilities and storage unit; erection of commercial vehicles maintenance building and associated preparation yard; installation of 2.5m high acoustic fence (bund). RESOLVED to note that as some members had difficulty accessing the information online prior to the meeting, comments would be submitted to the Clerk by Thursday 11 th March for a collated response to be submitted prior to the deadline of 17 th March.	

(Signed) Chairman
Date

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.....

RESOLVED to ratify the following application:-

102/20.2 CARWINLEY MILL HOUSE, CARWINLEY (20/0677) – Erection of building for use as a function room in support of self-catering holiday lets; erection of a timber-framed shelter for wedding ceremonies. (part retrospective)

To ratify - No additional comments made.

103/20 FINANCIAL MATTERS -

103/20.1 BANK RECONCILIATION TO 29.01.21

There was submitted a report by the Clerk on the reconciliation of the Council's financial records with its bank account statements.

RESOLVED to receive and note the bank reconciliation and balance to 29th January 2021 of £20,115.59.

103/20.2 MONITORING REPORT

RESOLVED to note the monitoring report to date.

103/20.3 EXPENDITURE TO APPROVE

There was submitted a report by the Clerk detailing expenditure to approve.

RESOLVED to authorise payment of the expenditure listed below amounting to £1259.45.

Amount £	Payee	Detail	Cheque number
£604.80	A Riddell	Net wage to 31.03.21	101008
£218.40	HMR&C	PAYE	101009
£217.30	Brampton PC	Copier/Phone/subs cont'n	101010
£218.95	The Prevention Centre	Anti-bullying books	101011

103/20.4 COMMUNITY POT GRANT APPLICATION

An application was submitted from Moat Village Centre requesting funding for replacement chairs in the sum of £1,000.00.

RESOLVED to agree the funding of £1,000.00 for replacement chairs.

104/20 MATTERS TO BE RAISED BY COUNCILLORS

Councillors were given the opportunity to raise any unforeseen matters, with the consent of the Chair, that did not require a decision.

Councillor Bundred raised the matter of road numbering of minor roads from the A6071.

RESOLVED to note that the Clerk informed members that the matter had been reported at a meeting back in July 2019 where a response had been received from Highways stating the following '*We are unable to accommodate the request. Technology is improving and a high percentage of people have modern phones with google maps etc as well as satellite navigation systems in vehicles that would enable location/ description to be given to 3rd parties when required.*'

(Signed) Chairman
Date

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	<p>RESOLVED to note that Councillor Z. Armstrong raised concerns at the amount of litter in the verges along the A6071 after collecting 2 bin bags full from around the bus shelters alone.</p>	
105/20	<p>RESPONSE FROM OUTSIDE BODIES</p> <p>Members received updates on responses relating to the following items-</p> <p>105/20.1 LAND AVAILABILITY FOR PLAY AREA</p> <p>RESOLVED to note that no response had been received from the MOD. The Clerk would chase the matter up.</p> <p>105/20.2 GREENMILL DITCH</p> <p>RESOLVED to note that Councillor Mallinson had received a response which was circulated to members. Although work had been carried out there was still concern that the flooding was not resolved. Members would check on the ditch later in the week and report to Councillor Mallinson.</p> <p>105/20.3 SPEED INDICATION DEVICES</p> <p>RESOLVED to note that no response had been received from Highways. The Clerk would chase the matter up.</p>	<p>Clerk</p> <p>All</p> <p>Clerk</p>
106/20	<p>PAVEMENT FROM BLACKBANK TO A6071</p> <p>RESOLVED, after discussion, to note that Councillor Mallinson had contacted the County Council and the matter had been added to a list of works for the area. The cost of the work was higher than the annual budget for the entire Carlisle district so there was no timeline as to when it would be completed. It could perhaps be included in some national initiative and other grant funding sources would be investigated.</p>	
107/20	<p>SOLWAY MOSS</p> <p>RESOLVED to defer the item as Councillor Wilson was not in attendance.</p>	
108/20	<p>MOAT VILLAGE REPAIRS</p> <p>Consideration was given to various requests for items of repair in Moat village.</p> <p>RESOLVED to note the following:-</p> <p>108/20.1 PAVEMENT – To note this was a matter for Highways.</p> <p>108/20.2 BUS SHELTER NOTICEBOARD – To note that the Clerk would look into replacement noticeboards.</p> <p>108/20.3 VILLAGE HALL ACCESS DRIVE – To note that this was outwith the council's responsibility and was down to Riverside or the Village Hall Committee.</p>	<p>Clerk</p>
109/20	<p>REPORTING HIGHWAY ISSUES</p> <p>RESOLVED to note that councillors and members of the public were encouraged to call the Highways Hotline on 0300 303 2992, or use the online reporting form on Cumbria County Council's website, when reporting a problem on one of Cumbria's roads or making an enquiry.</p>	

110/20	<p>CALC</p> <p>RESOLVED that the following correspondence from CALC was received and noted:-</p> <p>110/20.1 SECTION 137 LIMIT FOR 2021/22</p> <p>110/20.2 PREPARING FOR FACE TO FACE MEETINGS</p> <p>RESOLVED, after discussion, that Councillor Richardson would ascertain the suitability of Moat Village Hall for meetings with social distancing measures in place for councillors and members of the public and report back within the next 2 weeks so that a decision can be made on whether to bring the May meeting forward or whether a meeting could be held face to face in the hall.</p> <p>110/20.3 EPC2-21 MODEL DESIGN CODE</p> <p>110/20.4 TRAINING EVENTS</p> <p>110/20.5 LOCAL GOVERNMENT REORGANISATION CONSULTATION</p> <p>RESOLVED to note that Councillor Bundred would attend.</p> <p>110/20.6 COMMUNICATIONS WEBINAR</p> <p>110/20.7 NALC LEGAL UPDATE</p> <p>110/20.8 CARBON CALCULATOR FOR PARISHES</p>	<p>SR</p> <p>WB</p>
111/20	<p>CORRESPONDENCE RECEIVED BY THE CLERK</p> <p>RESOLVED to note the following correspondence had been received: -</p> <p>111/20.1 ZERO CARBON COMMUNITIES – Email from Local Energy North West Hub</p>	
112/20	<p>LITERATURE AVAILABLE FROM CLERK –</p> <p>RESOLVED to note the following literature was available from the Clerk:-</p> <p>112/20.1 NOTICE OF EXECUTIVE KEY DECISIONS – 5th February 2021.</p>	
113/20	<p>AGENDA ITEMS FOR THE NEXT MEETING</p> <p>RESOLVED to note that agenda items for the next meeting should be submitted to the Clerk 7 days prior to the meeting.</p>	
114/20	<p>DATE OF NEXT MEETING - To note that the date of the next meeting would be confirmed once the suitability of Moat Village Hall for face to face meetings had been determined.</p>	
	<p>Meeting closed at 8.27pm.</p>	

(Signed) Chairman
Date

REPRESENTATION ON OUTSIDE BODIES

1. SUMMARY OF REPORT

This report invites members to appoint representatives to outside bodies on which the Council is or has been invited to be represented.

2. RECOMMENDATIONS

- 2.1 That the Council **AGREES** its representation on the outside bodies listed in the report.

3. REPORT

- 3.1 The following are the bodies on which the Council is already represented or has been invited to be represented. The existing representatives who are still members of the Parish Council are shown alongside the body.

Body	Current Representative
CARLISLE PARISH COUNCILS ASSOCIATION	Councillor W. Bundred
CPCA EXECUTIVE COMMITTEE	Councillor W. Bundred
BECK BURN WIND TURBINE GRANTS PANEL	Councillor W. Bundred
HALLBURN WIND TURBINE GRANTS PANEL	Councillor W. Bundred

- 3.2 Members are asked to consider and agree appointments to the above bodies.
- 3.3 Members are asked to note that where time permits, reports from representatives on outside bodies are to be submitted in writing.

KIRKANDREWS ON ESK PARISH COUNCIL - ASSETS AT 31st MARCH 2021

(if known)	Description	Location	Purchase Value (or current value if purchase price unknown)	Discharge/Disposal
	Bus Shelter	Moat	£2,223.33	
	Bus Shelter	Greenmill	£1,416.67	
Jul-16	2 x Bus Shelters	Blackbank	£2,666.67	
	Noticeboard	Moat bus shelter	£1,200.00	
	Noticeboard	Greenmill	£1,200.00	
	Stone Cairn	Kirkandrews Church	£1,091.00	
	Stone Cairn	Eng/Scot Border	£2,500.00	
Jan-15	Projector	Chairman	£233.32	
Oct-10	Picnic table	Moat Play area	£600.00	
	Bench	Moat Play area	£500.00	
	Etna Climb	Moat Play area	£3,201.00	
	Basket Swing	Moat Play area	£2,490.00	
	Multi play (junior)	Moat Play area	£5,135.00	
	Springer Hen	Moat Play area	£578.00	
	Springer Gander	Moat play area	£869.00	
	5 a side goals	Moat Play area	£1,000.00	
	80m2 of safety surfacing	Moat Play area	£1,760.00	
	Gates, fencing, seating area	Moat Play area	£7,667.00	
Apr-18	Acer DP Laptop	Chairman	£429.00	
Apr-18	Brother J4 printer	Chairman	£129.00	
Aug-20	2 x Bus Shelters	Townfoot, Longtown	£8,700.00	
			£45,588.99	



Fire and Rescue Service Headquarters
Carleton Avenue
Penrith
Cumbria, CA10 2FA

01768 812663
office@calc.org.uk

April 2021

Ms Allison Riddell
Clerk
Kirkandrews PC
Unit 2, The Old Brewery, Craw Hall
Brampton
CARLISLE
CA8 1TR

Dear Colleague,

ANNUAL SUBSCRIPTION 2021/22

I would like to thank your Council for its valued membership of the Cumbria Association of Local Councils over the past year. Annual subscriptions to the Association for 2021/22 are now due.

The subscription for your Council is made up of two payments, one to the Cumbrian Association of Local Councils (CALC) and one to the National Association of Local Councils (NALC). Each portion of the subscription fee is itemised separately. The NALC portion of the fee for 2021/22 is calculated at 7.42p per elector and the CALC portion is calculated in proportion to the square root of your electorate.

For 2021/22 your CALC/NALC subscription fee is: £153.52

This sum is made up of:
NALC subscription at £26.34
CALC subscription at £127.18

Please note that a member council cannot be a member of CALC without being a member of NALC and vice versa.

Could you please put this membership subscription request before the next meeting of your Council so that continuation of membership can be authorised for payment? I enclose a note as a reminder of the benefits of CALC membership.

You may pay us by cheque at the address shown at the top of this letter or alternatively pay by BACS as follows: Cumbria Local Councils Association, HSBC, A/C: 31300393, Sort Code: 40-36-10.

MEETING DATES 2021-2022

1. SUMMARY OF REPORT

This report advises of the scheduled meeting dates for 2021/22.

2. RECOMMENDATIONS

That the Committee

2.1 **NOTES** the scheduled meeting dates for 2021/22, and

2.2 **AGREES** to their implementation.

3. REPORT

Below are details of the dates of the scheduled Parish Council meetings for 2021/22, up to and including next year's annual meeting to be held in May.

Members are asked to agree the scheduled dates.

MEETING DATES 2021-22

	Parish Council Meeting
July	12 th
September	13 th
November	8 th
January '22	10 th
March '22	14 th
May '22	9 th

TOWN AND COUNTRY PLANNING NOTIFICATION OF DECISIONS

1. SUMMARY OF REPORT

This report advises members of the decisions of the appropriate planning authority on applications on which the Parish Council has previously commented.

2. RECOMMENDATIONS

That the Council **NOTES** the information.

3. REPORT

Members are asked to note that Carlisle City Council has advised of their decision on planning applications on which the Parish Council has already commented as follows:-

Location	Proposal	Decision
Carwinley Mill House, Longtown	Erection of building for use as a function room in support of self-catering holiday lets; erection of a timber framed shelter for wedding ceremonies (part retrospective)	Granted subject to conditions regarding approved documents, drainage matters noise monitoring and use of materials.

KIRKANDREWS ON ESK PARISH COUNCIL

BANK RECONCILIATION AT 29th APRIL 2021

Barclays Community Account - 40548464

Balance b/f at 29/01/21	20,115.59		
Income	1,790.00	Expenditure	2,259.45
		Balance c/f	19,646.14
	<u>21,905.59</u>		<u>21,905.59</u>

Bank Reconciliation

Balance per statement @ 29.04.21

19,646.14

Less o/s cheques

0.00

19,646.14Income

<u>Date</u>		<u>£</u>
25.3.21	HMR&C	1790.00
		<u>1,790.00</u>

Expenditure

<u>Date</u>	<u>Detail</u>	<u>£</u>
8.3.21	A Riddell	604.80
8.3.21	HMR&C	218.40
8.3.21	Brampton PC	217.30
8.3.21	Prevention Centre	218.95
8.3.21	Moat Village Hall	1000.00
		<u>2,259.45</u>

Barclays Business Saver Account - 40548472 -

Balance b/f at 30/12/20	790.27		
		Expenditure	0.00
Interest rec'd 8.3.21	0.02	Balance c/f	790.29
	<u>790.29</u>		<u>790.29</u>

BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
Community Account - 40548464	20,115.59	19,646.14
Business Saver Account - 40548472	790.27	790.29
	<u>£ 20,905.86</u>	<u>£ 20,436.43</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

ANNUAL INTERNAL AUDIT – Kirkandrews on Esk PC 2020-2021

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations? 2. Have levels of delegation been correctly authorised? 3. Have items or services above a deminimis amount been competitively purchased?	✓ ✓ ✓	January 2021 Bus Shelters - quotes obtained.	
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments? 2. Are financial controls documented and regularly reviewed?	✓ ✓	Quarterly.	
Income controls	1. Does the precept recorded in the cash-book agree to the District Council's notification? 2. Are security controls over cash adequate and effective?	✓ ✓	No Petty Cash.	
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	✓		
Payroll Controls	1. Do salaries paid agree with those approved by the Council? 2. Are other payments to the Clerk reasonable and approved by the Council? 3. Has PAYE/NIC been properly operated by the Council?	✓ ✓ ✓	N/A.	

Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>✓</p> <p>✓</p>	<p>Seen</p> <p>Seen</p>	
Year End Procedures	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>✓</p> <p>✓</p> <p>✓</p>		
Bookkeeping	<p>1. Is the cash book maintained & up to date?</p> <p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts & invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>		
Payment Controls	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>✓</p> <p>✓</p>	<p>Agenda + agreed.</p> <p>Recorded £23 Poppy Wreath.</p>	

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	✓	None	
Statement of Account	1. Is the monthly statement of account presented to the Council?	✓	Bi-monthly	
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	✓	Quarterly.	
	2. Are there any significant variances from the budget? Have these been explained?	✓	None.	
Income Controls	1. Is income properly recorded and promptly banked?	✓		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts?	✓	No Petty Cash.	
	2. Is petty cash expenditure reported to each Council meeting?	✓		
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk)	✓	None.	
	2. Are there any unexplained balancing entries in any reconciliation?	✓		
Software Control	1. Are back up disks used? Where are they stored?	✓	Word: One Drive Excel USB.	

Prepared By Internal Auditor.....J Batey.....

Date.....28/04/21.....

Replies approved by.....Council member

Date.....

.....(signature)

Annual Internal Audit Report 2020/21

KIRK ANDREWS ON ESK PARISH COUNCIL

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During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A.		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")	✓		
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.	✓		
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Date(s) internal audit undertaken

28/04/2021

Name of person who carried out the internal audit

JOANNE BATEY FMAAT

Signature of person who carried out the internal audit

J Batey

Date

28/04/2021

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

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

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

KIRKANDREWS ON ESK PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		
	Yes	No	'Yes' means that this authority:
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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

*For any statement to which the response is 'no', an explanation must be published

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

DDMM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

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Section 2 – Accounting Statements 2020/21 for

KIRKANDREWSON ESK PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	31361	24670	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	8471	8076	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	10787	8640	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	4616	4220	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	21333	16730	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	24670	20436	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	24670	20436	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	36889	45589	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.
		X	N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Middleton RED

Date

28/04/2021

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

DDMMYYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Certificate of Exemption – AGAR 2020/21 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2021, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2021 and a completed Certificate of Exemption is submitted no later than **30 June 2021** notifying the external auditor.

KIRKANDREWS ON ESK PARISH COUNCIL

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21:

£16,715.71

Total annual gross expenditure for the authority 2020/21:

£20,949.39

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of **£200 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer Date

SIGNATURE REQUIRED

DDMM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DDMM/YYYY

Signed by Chairman

Date

SIGNATURE REQUIRED

DDMM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

kirkandrewsoneskpc@gmail.com

Telephone number

016977 3382

*Published web address

www.kirkandrewsoneskpc.co.uk ADDRESS

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT

KIRKANDREWS ON ESK PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2021

Barclays Community Account - 40548464

Balance b/f at 01/04/20	23,880.18		
Income	16,715.35	Expenditure	20,949.39
		Balance c/f	19,646.14
	<u>40,595.53</u>		<u>40,595.53</u>

Bank Reconciliation

Balance per statement @ 31.03.21

19,864.54

Less o/s cheques

HMR&C	101009	218.40	
		<u>218.40</u>	
		<u>19,646.14</u>	

Barclays Business Saver Account - 40548472 -

Balance b/f at 01/04/20	789.93		
		Expenditure	0.00
Interest rec'd	0.36	Balance c/f	790.29
	<u>790.29</u>		<u>790.29</u>

BANK BALANCES

	<u>B/F</u>	<u>C/F</u>
Community Account - 40548464	23,880.18	19,646.14
Business Saver Account - 40548472	789.93	790.29
£	<u>24,670.11</u>	<u>20,436.43</u>

I certify that I have checked the above figures and am satisfied, to the best of my belief and knowledge, that they accurately represent the financial position of the Parish Council at the end of the month indicated.

KIRKANDREWS ON ESK PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

RECEIPTS

Precept	£	8,076.00
Cumbria Community Foundation (Grant awarded to parishes for distribution)	£	5,279.35
Cumbria Community Foundation - grant received		
Grantscape -Hallburn Wind Farm Grant		
Vat received	£	1,860.00
Wayleave		
Other Grants	£	1,500.00
Village Hall Grant - CPCA		
Interest Received	£	0.36
Total Income	£	16,715.71

PAYMENTS

Staff	£	4,219.87
Grass cutting	£	930.00
Village Hall Grants	£	-
Other Grants	£	-
Grants via CCF from Beck Burn Wind Farm	£	4,000.00
Insurance	£	310.76
Hall hire & meeting costs	£	-
Advertising	£	-
Admin	£	199.24
Website	£	8.26
Subscriptions	£	189.31
Audit fees	£	275.00
Vat	£	1,790.00
s137	£	23.00
Information Commissioner	£	35.00
Data Protection Officer	£	-
Assets - 2 bus shelters	£	8,700.00
Bus shelter repairs	£	-
Misc repairs	£	-
Superfast Broadband Projects	£	-
Special projects	£	218.95
Burial ground maintenance	£	-
Members	£	-
Playground - repairs & inspection	£	50.00
Total Expenditure	£	20,949.39
Excess of Income over Expenditure	-£	4,233.68

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2021 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 17th May 2021

Chairman

Responsible Officer

17th May 2021

KIRKANDREWS ON ESK PARISH COUNCIL

BALANCE SHEET AT 31st MARCH, 2021

Balance at 1st April, 2020	£	24,670.11	£	24,670.11
per balance sheet at 31/3/20			£	4,233.68
Net surplus/(deficit) 2020/21			£	20,436.43
Reserve Fund				

Reserve Fund represented by				
Community Account	£	19,646.14		
Saver Account	£	790.29		
Total			£	20,436.43

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2021 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 17th May 2021

Chairman

Responsible Officer

17th May 2021

KIRKANDREWS ON ESK PARISH COUNCIL INCOME 2020/2021

date	description	rcpt no	ref	Precept & CTRS Grant	City Council Grant	Other Grants	Cumbria Community Foundation	Village Hall Grants	Wayleave	Realtime Refund	Vat Received	Interest Received	Totals	
	budget			8,471.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	1.56	13,472.56	
	balance			-395.00	0.00	1500.00	279.35	0.00	0.00	0.00	1860.00	-1.20	3,243.15	
	income to date			8076.00	0.00	1500.00	5279.35	0.00	0.00	0.00	1860.00	0.36	16,715.71	
22.4.20	HMR&C - VAT	D/C	1								70.00			70.00
24.4.20	Carlisle City Council - precept	D/C	2	8076.00										8076.00
24.6.20	Cumbria Community Foundation	D/C	3				5279.35							5279.35
8.6.20	Interest on Savers A/C	D/C	4									0.21		0.21
8.9.20	Interest on Savers A/C	D/C	5									0.11		0.11
6.10.20	Grant from Auction Mart	D/C	6			1500.00								1500.00
7.12.20	Interest on Savers A/C	D/C	7									0.02		0.02
8.3.21	Interest on Savers A/C	D/C	8									0.02		0.02
25.3.21	HMR&C - VAT	D/C	9								1790.00			1790.00

KIRKANDREWS ON ESK PARISH COUNCIL
EXPENDITURE 2020/2021

date	description	ref	chq	Clerks Wages	Village Hall Grants	Other Grants	Beckburn Grants	Grass Cutting	Insurance	Adverts	Calc & BECC Subs	Members	Hall Hire & meeting costs	Audit Fees	Admin/newslet ter Costs	Special Projects	Website	Playground	Misc Repairs	Bank Charges	Bus Shelters	Burial Ground Mace	Carr Hill churchyard	Jet Conigli	s137	SID maintenan ce	Tree risk assessment and maintenan ce	Assets	Superfast Broadband Projects	Vat	Totals		
	Budget			4,331.00	200.00	0.00	8,699.00	838.00	380.00	0.00	200.00	150.00	120.00	375.00	329.00	0.00	200.00	300.00	150.00	0.00	200.00	0.00	50.00	23.00	23.00	0.00	500.00	0.00	0.00	0.00	13,999.00		
	Balance			-333.73	-200.00	0.00	-1000.00	-0.00	-30.24	0.00	-10.88	-100.00	-130.00	-100.00	-128.78	-218.08	-191.14	-458.00	-180.00	0.00	-230.00	0.00	-50.00	0.00	0.00	388.00	-900.00	1700.00	0.00	1790.00	0.00	8,866.78	
	Expenditure to date			4239.87	0.00	0.00	4099.00	838.00	219.76	0.00	189.12	0.00	0.00	275.00	199.24	218.92	0.26	30.00	0.00	0.00	0.00	0.00	0.00	0.00	23.00	23.00	0.00	0.00	0.00	0.00	1790.00	0.00	25,849.38
7 4 20	Arthurist PC - foodbank donation	1	100988				1000.00																									1000.00	
11 6 20	Arthurist PC - foodbank donation	2	100989				2000.00																									2000.00	
	A Huddell	3	100990	523.12																												523.12	
	CALC - subs	4	100991								151.25																					151.25	
	BHIB - ins	5	100992						310.70																							310.70	
	J Boley	6	100993											75.00																		75.00	
13 7 20	A Riddell	7	100994	523.12																												523.12	
	HMR&C	8	100995	138.40																												138.40	
14 9 20	A Riddell	9	100996	029.03																												029.03	
	One car	10	100997																														
	PKF Littlejohn	11	100998											200.00																		200.00	
	B&C Shelters	12	100999																														
	HMR&C	13	101000	222.20																													
	W Bunkin - sand master book	14	101001																														
6 10 20	ICO	15	D/D												20.00																	20.00	
9 11 20	A Riddell	16	101002	004.80																												004.80	
	W&E Carruthers	17	101003					600.00																								600.00	
	The Poppy Appeal	18	101004																														
18 1 21	A Riddell	19	101005	537.00																												537.00	
	PAYE	20	101006	218.40																												218.40	
	Carlisle City Council	21	101007																														
8 3 21	A Riddell	22	101008	004.80																												004.80	
	PAYE	23	101009	218.40																												218.40	
	Barnington Parish Council	24	101010																														
	Prevention Centre	25	101011																														
	Moat Village Hall	26	181012				1000.00																										1000.00

replacement chairs

Bus Shelter
8700.00

Explanation of variances

KIRKANDREWS ON ESK PARISH COUNCIL
CUMBRIA

Insert figures from Section 1 of the AQAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green

boxes where relevant:

• variances of more than 15% between totals for individual boxes (except variances of less than £200)

• a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2)

	2019/20 £	2020/21 £	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	31,261	24,670				Explanation of % variance from FY opening balance not required - Balances brought forward only	
2 Precept or Rates and Levies	6,471	8,076	-395	4.66%	0 0	NO	
3 Total Other Receipts	10,787	8,540	-2,147	19.90%	0 1	YES	£5,462 received in 19/20 grant for bus shelters and £112.50 for VAT reclaim. £1,500 grant received for bus shelters in 20/21 and £1,860 for VAT reclaim
4 Staff Costs	-4,616	-4,220	-396	8.58%	0 0	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0 0	NO	
6 All Other Payments	21,333	16,730	-4,603	21.56%	0 1	YES	19/20 payments included £1,560 in grants, £692.24 bus shelter repairs and £16,368.50 to Superfast Broadband Project. 20/21 payments include £4,000 in grant payments (increase of 2,440), £50 to bus shelter repairs (decrease of £360), £6,700 in assets for 2 bus shelters (no assets purchased the previous year, increase of £6,700) and no spending on Superfast Broadband (decrease of £16,368.50). Other payments similar over the 2 years
7 Balances Carried Forward	24,670	20,436				RESERVE EXPLANATION REQUIRED EXPLANATION REQUIRED ON RESERVES TAB AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES	See reserves balance below***
8 Total Cash and Short Term Investments	24,670	20,436				RESERVE EXPLANATION REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	26,889	45,589	8,700	23.58%	1 1	YES	2 bus shelters purchased totalling £6,700 - located at Townfoot, Longtown
10 Total Borrowings	0	0	0	0.00%	0 0	NO	

*** reserves balance explanation

	2019/20	2020/21
General Reserve Fund	7,226.88	7,175.85
Superfast Broadband Parish Project**	8,330.00	4,000.00
2018/19 Community pot surplus		330.00
2019/20 Community pot surplus	3,651.23	365.123
Grant for new bus shelters	5,462.00	
2020/21 Community pot surplus		5270.35

24,670.11

20436.43

**Superfast Broadband Explanation:

b/f - includes 2017/18 community pot surplus of £3k	7000.00	
From CCF	20117.00	
From Grantscape	10950.00	
	44067.00	
Paid to BT ref 0330 (Tower, station collages (Scolsdylke) area	(8,424.00)	
Paid to BT ref 0331 (Glinger area)	(13,944.50)	
	21668.50	
2018/19 Community pot surplus	3000.00	
Balance @ 31.3.2019	24668.50	24668.50
Paid to Openreach ref 071520 (Glinger area)	(10,944.50)	
Paid to Openreach ref 071512 (Scolsdylke area)	(5,424.00)	
Balance @ 31.3.2020	8330.00	**

17/18 community pot surplus	1213.00
18/19 community pot surplus	3117.00
PC reserves	4000.00
	8330.00

Broadband Reserve Balance b/f	8330.00
17/18 CPS all spent on food bank	(1,213.00)
18/19 CPS £1787 to food bank & £1000 to Moat village hall	(2,787.00)
	4330.00