

Annual Governance and Accountability Return 2022/23 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
 - a) does not meet the qualifying criteria for exemption; or
 - b) does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income or gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes**:
 - a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email or by post (not both) **no later than 30 June 2023**. Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
 - b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
 - **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
 - **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
 - **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.**NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.**
3. The authority **must** approve Section 1 Annual Governance Statement before approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2022/23**, page 4
- **Section 1 – Annual Governance Statement 2022/23**, page 5
- **Section 2 – Accounting Statements 2022/23**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2022/23 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT**.

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

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 2 of the Annual Governance and Accountability Return (AGAR) 2022/23, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2023. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2023**. Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. 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.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- 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.
- 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.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Have the dates set for the period for the exercise of public rights been published?	✓	
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', is an explanation available for publication?	N/A	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?	✓	
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?	N/A	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? (<i>Local Councils only</i>)	✓	

**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

Certificate of Exemption – AGAR 2022/23 Form 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 2023, 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 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

IRTHINGTON PARISH COUNCIL

certifies that during the financial year 2022/23, 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 2022/23:

£11,575 £00,000

Total annual gross expenditure for the authority 2022/23:

£11,741 £00,000

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 Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

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

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), 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 the above statements apply and 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 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer

Date

Bliddell

REQUIRED

17/05/2023

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

17/05/2023

Signed by Chairman

Date

Anne Jordan

REQUIRED

17/05/2023

as recorded in minute reference:

19/23 REFERENCE

Generic email address of Authority

Telephone number

irthingtonpc@gmail.com MAIL ADDRESS

01697793382 R

*Published web address

https://irthingtonpc.org.uk PAGE 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 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2022/23

IRTHINGTON PARISH COUNCIL

https://irthingtonpc.org.uk PAGE ADDRESS

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

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

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

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

Name of person who carried out the internal audit

10/05/2023

DD/MM/YYYY

DD/MM/YYYY

MRS J. BATEY IFMAATL AUDITOR

Signature of person who carried out the internal audit

J Batey

SIGNATURE REQUIRED

Date

10/05/2023

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

IRTHINGTON 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 2023, that:

	Agreed			'Yes' means that this authority:
	Yes	No		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			<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	<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>
			✓	

*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:

17/05/2023

and recorded as minute reference:

19/23.6 REFERENCE

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

Chairman

Anne Jordan

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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

<https://irthingtonpc.org.uk> WEBSITE ADDRESS

Section 2 – Accounting Statements 2022/23 for

IRTHINGTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	8111	10242	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	8501	8586	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1584	2989	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	4070	4941	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	3884	6800	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	10242	10076	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	10242	10076	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	4858	5348	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)		X		The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			X	The figures in the accounting statements above do not include any Trust transactions.

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

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

ARiddle
Date 09/05/2023

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

17/05/2023

as recorded in minute reference:

19/23 REFERENCE

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

Anne Jordan

IRTHINGTON PARISH COUNCIL

BANK RECONCILIATION AT 31st MARCH 2023

HSBC ACCOUNT - 20476129

Balance b/f at 31/3/22	830.38	Transfer to Unity	10075.38
Income	9,336.00	Expenditure	91.00
		Balance c/f	0.00
	<u>10,166.38</u>		<u>10,166.38</u>

Bank Reconciliation

Balance per statement @ 31.3.23 830.38

Less o/s cheques

None

0.00

830.38

UNITY BANK ACCOUNT - 20451590

Balance b/f at 31.3.22	9,411.38	Expenditure	11,650.49
Income	2,239.50		
Transfer from HSBC	10075.38	Balance c/f	10,075.77
	<u>21,726.26</u>		<u>21,726.26</u>

Bank Reconciliation

Balance per statement @ 31.03.23 10,075.77

Less o/s cheques

None

0.00

10,075.77

HSBC - CLOSED 0.00

Unity Balance @ 31st March 2023 10,075.77

Total 10,075.77

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.

Anne Jordan 17/5/23

IRTHINGTON PARISH COUNCIL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

RECEIPTS	
Precept	£ 8,586.00
Vat received	£ 239.50
Wayleave	£ -
Tfr from playground funds	£ -
Other Grants	£ 2,750.00
Total Income	£ 11,575.50
PAYMENTS	
Staff	£ 4,941.38
Grass cutting	£ 1,428.00
Village Hall Grants	£ -
Other Grants	£ -
Insurance	£ 398.62
Hall hire	£ -
Advertising	£ -
Admin	£ 234.93
Subscriptions	£ 250.45
Audit fees	£ 55.00
Vat	£ 239.50
s.137	£ -
Assets	£ 490.00
Misc repairs	£ 110.00
Members	£ -
Platinum Jubilee	£ 721.11
Playground	£ 2,304.50
ICO	£ 35.00
Website	£ 370.00
Bank charges	£ 163.00
Total Expenditure	£ 11,741.49
Net surplus/(deficit)	-£ 165.99

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2023 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 17th May 2023

Chairman

Anne Jordan

Responsible Officer

Middell

17th May 2023

IRTHINGTON PARISH COUNCIL

BALANCE SHEET AT 31st MARCH, 2023

Balance at 1st April, 2022			
per balance sheet at 31/3/22	£ 10,241.76	£ 10,241.76	
Net surplus/(deficit) 2022/2023		-£ 165.99	
Reserve Fund		£ 10,075.77	

Reserve Fund represented by

General reserves	£ 9,031.77	
Play area reserves	£ 1,044.00	
Total		£ 10,075.77

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2023 and reflects its income and expenditure during the year and was approved by the Parish Council at its meeting on 17th May 2023

Chairman

Anne Jordan

Responsible Officer

Middell

17th May 2023

**IRTHINGTON PARISH COUNCIL
INCOME 2022/2023**

date	description	rcpt no	ref	Precept	City/County Council Grant	Other Grants	Village Hall Grants	Wayleave	Realtime Refund	Vat Received	Play Area	Interest Received	Totals	bank pay in
	budget			8,586.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,586.00	
	balance			0.00	2750.00	0.00	0.00	0.00	0.00	239.50	0.00	0.00	2,989.50	
	income to date			8586.00	2750.00	0.00	0.00	0.00	0.00	239.50	0.00	0.00	11,575.50	

19.4.22	Carlisle City Council - precept	D/C	1	8586.00										8586.00
24.5.22	Cumbria County Council - grant	D/C	2		500.00									500.00 Platinum Jubilee
10.6.22	Carlisle City Council - grant	D/C	3		250.00									250.00 Platinum Jubilee
30.9.22	Carlisle City Council - grant	D/C	4		2000.00									2000.00 Fencing repairs
9.3.23	HMRC	D/C	5							239.50				239.50

AJ 17/5/23 .

IRTHINGTON PARISH COUNCIL
EXPENDITURE 2022/2023

date	description	ref	chq	Clerks Wages	Village Hall Grants	Other Grants	Grass Cutting	Insurance	Adverts	Calc & SLCC Subs	Members & training	Hall Hire	Audit Fees	Admin Costs	Bank Charges	ICO	Website	Playground	Blackgap	Platinum Jubilee	Bullersyke Lonning	Misc Repairs	Assets	Vat	Totals		
	budget			4,111.16	0.00	200.00	1,400.00	425.00	0.00	240.00	175.00	180.00	50.00	360.00	0.00	35.00	315.00	550.00	200.00	0.00	0.00	450.00	0.00	0.00	8,691.16		
	balance			830.22	0.00	-200.00	28.00	-26.38	0.00	10.45	-175.00	-180.00	5.00	-125.07	163.00	0.00	55.00	1754.50	-200.00	721.11	0.00	-340.00	490.00	239.50	3,050.33		
	Expenditure to date			4941.38	0.00	0.00	1428.00	398.62	0.00	250.45	0.00	0.00	55.00	234.93	163.00	35.00	370.00	2304.50	0.00	721.11	0.00	110.00	490.00	239.50	11,741.49		
4.4.22	Bank charges	1	DD												11.00											11.00	
6.4.22	Whitesyke Garden Centre	2	0001																	437.72						437.72	
8.4.22	A Riddell	3	BP	318.78																						318.78	
	HMR&C	4	BP	211.60																						211.60	
5.5.22	Chargos	5	DD												8.00											8.00	
6.5.22	A Riddell	6	BP	314.42																						314.42	
	R Farnmond	7	BP				476.00																			476.00	
	J Batoy	8	BP										55.00													55.00	
	BHIB insurance	9	BP					398.62																		398.62	
	CALC - subs	10	BP							214.18																214.18	
	Bullfinch Ltd	11	BP																				490.00	98.00		588.00	
4.6.22	Chargos	12	DD												8.00											8.00	
6.6.22	A Riddell	13	BP	314.22																						314.22	
	R Farnmond	14	BP				476.00																			476.00	
	Running Imp	15	BP																	133.39				26.60		159.99	
6.7.22	A Riddell	16	BP	314.22																						314.22	
	HMR&C	17	BP	253.60																						253.60	
	R Farnmond - fencing repairs	18	BP															2250.00								2250.00	
	Chargos	19	DD												16.00											16.00	
	Unity - Charges	20	DD												18.00											18.00	
7.9.22	A Riddell	21	BP	628.44																		40.00				628.44	
	R Farnmond - mole control	22	BP																							40.00	
	Netwise	23	BP																					66.00		396.00	
	Chargos	24	DD												8.00											8.00	
	Unity - Charges	25	DD												18.00											18.00	
	Inform Printed Solutions	26	BP																		150.00			30.00		180.00	
	Netwise	27	BP																					4.00		24.00	
5.10.22	Chargos	28	DD												8.00											8.00	
6.10.22	A Riddell	29	BP	314.42																						314.42	
	HMR&C - PAYE	30	BP	235.60																						235.60	
	Netwise	31	BP																					4.00		24.00	
	R Farnmond	32	BP				476.00																			476.00	
2.11.22	A Riddell	33	BP	314.22																						314.22	
4.11.22	Chargos	34	DD												8.00											8.00	
7.12.22	A Riddell	35	BP	508.26																						508.26	
4.12.22	Chargos	36	DD												8.00											8.00	
4.1.23	A Riddell	37		338.55																						338.55	
	HMRC	38	BP	197.95																						197.95	
4.1.23	Chargos	39	DD												8.00											8.00	
4.1.23	Parish News	40	BP										50.00													50.00	
4.1.23	Service charges - Unity Bank (x3)	41	DD												18.00											18.00	
10.1.23	ICO	42	DD													35.00										35.00	
25.1.23	Chargos	43	DD												8.00											8.00	
1.2.23	A Riddell	44	BP	338.55																						338.55	
	Carlisle City Council	45	BP																54.50					10.90		65.40	
7.3.23	A Riddell	46	BP	338.55																						338.55	
	R Farnmond	47	BP																			70.00				70.00	
	Brampton PC	48	BP							36.27				184.93													221.20
31.3.23	Unity - Charges	49	DD												18.00											18.00	

AS 17/5/23

Explanation of variances

IRTHINGTON PARISH COUNCIL

CUMBRIA

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

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

- variances of more than 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).

	2021/22 £	2022/23 £	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	8,111	10,242						Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	8,501	8,586	85	1.00%	0	NO		
3 Total Other Receipts	1,584	2,989	1,405	88.70%	1	YES		Last year - VAT claim of £145 covering 2 years; 2 grants received towards the platinum jubilee events of £499 for a beacon & £340 for the event in general & a grant received of £600 towards replacement noticeboard. This year £750 in grants for Platinum Jubilee, £2000 grant for fencing and a VAT claim of £239 received.
4 Staff Costs	4,070	4,941	871	21.40%	1	YES		During 2022/23 - The 21/22 salary award was implemented April 2022 & backdated to 1.4.21 and at the same meeting it was agreed that the Clerk's pay scale be increased from 9 to 17 = £1.90 per hour increase with immediate effect; 22/23 salary award of a £1 per hour increase implemented December 2022 and backdated to 1.4.22.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	NO		
6 All Other Payments	3,884	6,800	2,916	75.08%	1	YES		Most budget headings are similar over the 2 years apart from the following - Bank charges have increased from £49 to £163, this is through HSBC introducing charges & the PC moving to Unity Bank with an overlap of charges while the HSBC account was being closed - Play area spending was £52 in 21/22 but increased to £2305 in 22/23 due to fencing repairs of £2250 - in 22/23 there was £721 spent on the Platinum Jubilee - In 21/22 spending on assets was £720 in 22/23 it was £490.
7 Balances Carried Forward	10,242	10,076				NO	VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	10,242	10,076					VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments ar	4,958	5,348	490	10.09%	0	NO		
10 Total Borrowings	0	0	0	0.00%	0	NO		

AJ 17/5/23

Income

	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Variance	NOTES
Precept	8586.00												8586.00	8,586.00	0.00	Received as requested Platinum Jubilee/fencing reps
City/County Council grants		500.00	250.00			2000.00							2750.00	0.00	2750.00	
Other grants													0.00	0.00	0.00	
Village Hall grants													0.00	0.00	0.00	
VAT												239.50	239.50	0.00	239.50	
	8586.00	500.00	250.00	0.00	0.00	2000.00	0.00	0.00	0.00	0.00	0.00	239.50	11,575.50	8,586.00	2,989.50	
Expenditure																
	April	May	June	July	August	September	October	November	December	January	February	March	Total	Budget	Variance	
Clerks wages/HMR&C	530.38	314.42	314.22	567.82		628.44	550.02	314.22	508.26	536.50	338.55	338.55	4941.38	4111.16	830.22	£2250 - fencing repairs
Village Hall grants													0.00	0.00	0.00	
Other grants													0.00	200.00	-200.00	
Grass cutting		476.00	476.00				476.00						1428.00	1400.00	28.00	
Insurance		398.62											398.62	425.00	-26.38	
adverts													0.00	0.00	0.00	
CALC & SLCC subs		214.18										36.27	250.45	240.00	10.45	
Members & training													0.00	175.00	-175.00	
Hall hire													0.00	180.00	-180.00	
Audit Fees		55.00											55.00	50.00	5.00	
Admin costs										50.00		184.93	234.93	360.00	-125.07	
ICO										35.00			35.00	35.00	0.00	
Website						350.00		20.00					370.00	315.00	55.00	
Play area				2250.00								54.50	2304.50	550.00	1754.50	
Platinum Jubilee	437.72	490.00	133.39			150.00							1211.11	0.00	1211.11	
Blackgap													0.00	200.00	-200.00	
Bank charges	11.00	8.00	8.00	26.00	8.00	26.00	8.00	8.00	8.00	34.00			163.00	0.00	163.00	
Misc repairs						40.00							110.00	450.00	-340.00	
Assets													0.00	0.00	0.00	
Sub total	979.10	1956.22	931.61	2843.82	8.00	1194.44	1034.02	342.22	516.26	655.50	393.05	647.75	11,501.99	8,691.16	2810.83	
VAT		98.00	26.60			100.00		4.00			10.90					
Total	979.10	2,054.22	958.21	2,843.82	8.00	1,294.44	1,034.02	346.22	516.26	655.50	403.95	647.75	11,741.49	Total including VAT		

AS 11/5/23.

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and 'other' smaller authorities.

The basic position

By law, any interested person has the right to inspect the accounting records of smaller authorities. If you are a local government elector or registered to vote in the local councils' elections, then you are able to ask questions about the accounts and object to them.

The right to inspect the accounting records

When your council has finalised its accounts for the previous financial year, they must advertise that they are available for people to inspect. You must then provide the council with reasonable notice of your intentions. Following this, by arrangement you will then have 30 working days to inspect and make copies of the accounting records and supporting documents. You may be required to pay a copying charge.

The right to ask the auditor questions about the accounting records

If you have any questions regarding the accounting records, you should first ask your smaller authority. This must be done during the 30-day period for the exercise of public rights. You may also ask the appointed auditor questions about an item in the accounting records. However, the auditor can only answer 'what' questions, not 'why' questions so is limited with their response. To avoid any confusion, it is advised that you put your questions in writing.

The right to make objections

Should you view something as unlawful or believe there are matters of wider concern in the accounts, you may wish to object. If you are a local government elector, you have the right to ask the external auditor to apply to the courts for a declaration that an item is contrary to the law and should be reported as a matter of public interest. This must be done by telling the appointed auditor which specific item in the accounts you object to and why you believe it to be unlawful or think a public interest report should be made about it. You must provide clear evidence to support your objection, and this should be done in writing and the copied to the council.

You should not use the 'right to object' to make a personal complaint or claim against your smaller authority. Complaints of this nature should be taken to your local Citizens' Advice Bureau, local Law Centre or to your solicitor.

A final word

Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, the auditor must consider the cost that will be involved. They will only continue with the objection if it is in the public interest to do so. If you appeal to the courts against an auditor's decision, you may have to pay for the action yourself.

Smaller authority name: **IRTHINGTON PARISH COUNCIL**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE

1. Date of announcement **Monday 22 May 2023**

2. Each year the smaller authority prepares an Annual Governance and Accountability Return (AGAR). The AGAR has been published with this notice. It will not be reviewed by the appointed auditor, since the smaller authority has certified itself as exempt from the appointed auditor's review.

Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2023, these documents will be available on reasonable notice by application to:

ALLISON RIDDELL – CLERK/RFO – 016977 3382
UNIT 2, OLD BREWERY YARD, CRAW HALL, BRAMPTON CA8 1TR
Email – irthingtonpc@gmail.com

commencing on Monday 5 June 2023

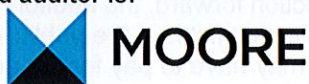
and ending on Friday 14 July 2023

3. Local government electors and their representatives also have:

- The opportunity to question the appointed auditor about the accounting records; and
- The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.

The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.

4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:



Moore (Ref AP/HD)
Rutland House,
Minerva Business Park,
Lynch Wood,
Peterborough
PE2 6PZ

5. This announcement is made by **ALLISON RIDDELL – CLERK/RFO**