

IRTHINGTON PARISH COUNCIL

Clerk: Allison Riddell
Unit 2
The Old Brewery
Craw Hall
Brampton
CA8 1TR
Tel: 016977 3382

Email: irthingtonpc@gmail.com
<https://irthingtonpc.org.uk>

12th May 2023

Dear Councillor,

You are summoned to attend the **ANNUAL MEETING** of **IRTHINGTON PARISH COUNCIL** that will be held in **NEWTOWN VILLAGE HALL**, on **WEDNESDAY 17th MAY 2023**, at 7.15pm or at the conclusion of the Annual Parish Meeting, whichever is the later.

The meeting is open to the press and members of the public.
Please do not attend the meeting if you have Covid-19 symptoms.

Allison Riddell

AGENDA

1. **ELECTION OF CHAIRMAN**
To receive and consider nominations for the office of Chairman.
2. **DECLARATION OF ACCEPTANCE OF OFFICE OF CHAIRMAN**
To receive the Chairman's Declaration of Acceptance of Office.
3. **ELECTION OF VICE CHAIRMAN**
To receive and consider nominations for the office of Vice Chairman.
4. **APOLOGIES FOR ABSENCE**
To receive apologies for absence and approve reasons for absence.
5. **REQUESTS FOR DISPENSATIONS**
The clerk to report any requests received since the previous meeting for dispensations to speak and/or vote on any matter where a member has a disclosable pecuniary interest.
6. **DECLARATIONS OF INTEREST**
To receive declarations by elected and co-opted members of interests in respect of items on this agenda.

Members are reminded that, in accordance with the revised Code of Conduct, they are required to declare any disclosable pecuniary interests or other registrable interests which have not already been declared in the Council's Register of Interests. (It is a criminal offence not to declare a disclosable pecuniary interest either in the Register or at the meeting.)
7. **MINUTES OF THE MEETING HELD ON 5TH APRIL 2023**
To authorise the Chairman to sign, as a correct record, the minutes of the meeting held on 6th April 2022. (copy herewith)
8. **REPRESENTATION ON OUTSIDE BODIES**
To agree representatives on outside bodies. (Report by Clerk herewith).
9. **STANDING ORDERS AND FINANCIAL REGULATIONS**
To re-adopt standing orders and financial regulations. (no change from 2022 – available on council's website)

10. **ASSETS**
To review and update, if required, the assets register. (copy herewith)
11. **INSURANCE**
To confirm the parish council has insurance cover in respect of all risks and consider the renewal invitation from BHIB. (copy circulated by email)

12. **SUBSCRIPTIONS**
To review the Parish council's subscriptions -

12.1 **CALC** – To note the renewal of the CALC annual subscription for 2023/24 in the sum of £236.36. (Min. 172/22.2)

12.2 **SLCC** - To consider continuation of contributing towards the Clerk's subscription to SLCC. This is not due for renewal until December 2023 and costs approximately £36.00.

13. **POLICY REVIEW**
To review the council's core policies. No change from 2022.

(copies available on the parish council's website)

14. **GENERAL DATA PROTECTION REGULATIONS (GDPR) –**
To review the council's GDPR core policies. (No change from 2022)

(copies available on the parish council's website)

15. **MEETING CALENDAR**
To note a report from the Clerk. (copy herewith)

16. **PUBLIC PARTICIPATION**
To receive representations from the public.

17. **REPRESENTATIVES' REPORTS**
To receive reports by representatives on Outside Bodies.

18. **TOWN AND COUNTRY PLANNING APPLICATIONS**
To consider the following:-

18.1 **SEAT HILL FARM, LAVERSDALE LANE END, IRTHINGTON (23/0269)** – Roofing over existing muck midden.

18.2 **CAMMAY COTTAGE, LAVERSDALE LANE END, IRTHINGTON (22/0333)** – Erection of single storey extension to provide 1 en-suite bedroom.

(information available on City Council website)

19. **FINANCIAL MATTERS**

19.1 **BANK RECONCILIATION TO 30.04.23** – Report by Clerk. (copy herewith)

19.2 **EXPENDITURE TO APPROVE** – That the Council approves the expenditure detailed

Amount £	Payee	Detail	Chq number D/P
£338.55	A Riddell	Net wage to 05.05.23	D/P
£499.60	R Farrimond	Grass cutting	D/P
£200.00	R. Farrimond	Play area	D/P
£50.00	J. Batey	Internal Audit	D/P

19.3 **S137 SPENDING** – To review the spending incurred under s137 in the financial year to 31st March 2023 and consider any further spending in the current financial year.

- 19.4 INTERNAL AUDITOR** – To confirm the appointment of the internal auditor.
- 19.5 INTERNAL AUDITORS REPORT** – To note the internal auditors report. (copy herewith)
- 19.6 EXTERNAL AUDITOR ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2023, EXEMPTION CERTIFICATE AND NOTICE OF PUBLIC RIGHTS –**
- 19.6.1** To consider the approval of the Annual Governance Statement for year ending 31st March 2023.
- 19.6.2** To consider the approval of the Statement of Accounts for year ending 31st March 2023
- 19.6.3** To authorise the Chairman to sign Sections 1 and 2 of the Annual Return for year ending 31st March 2023.
- 19.6.4** To agree that Irthington Parish Council can certify itself as exempt from a limited assurance review and authorise the Chairman to sign the Certificate of Exemption to be submitted to the external auditor.
- 19.6.5** To receive notification of Public Rights & Publication of Unaudited Annual Governance & Accountability Return for accounts year ending 31st March 2023 as Monday 5th June to Friday 14th July 2023.

(copy of Accounts, AGAR, Exemption Certificate & Public Rights Notice herewith)

- 20. CORONATION TREE**
To receive information on the type of tree preferred for Laversdale and agree purchase.
- 21. HIGHWAY ISSUES -**
- 21.1 ROAD WORKS AT BELLMOUNT, LAVERSDALE**
To receive information on work to the flooded road at Bellmount, Laversdale, if applicable.
- 21.2 ROAD TRAFFIC ACCIDENTS ON A689**
To receive information on the number of accidents.
- 22. CALC**
To note that all CALC emails had been circulated to members. Any emails requiring a decision would be listed separately.
- 23. CORRESPONDENCE RECEIVED BY THE CLERK**
To note items of correspondence received since the last meeting requiring a decision:-
- 24. AGENDA ITEMS FOR NEXT MEETING**
To submit items for the next meeting and note that any further items for consideration should be submitted to the Clerk on or before 31st May 2023.
- 25. DATE OF NEXT MEETING** –Wednesday 7th June 2023 – Newtown Village Hall, 7.30pm.
- 26. PUBLIC BODIES (ADMISSION TO MEETINGS) ACT 1960**
To consider resolving, in terms of the Public Bodies (Admission to Meetings) Act 1960, that, in view of the confidential nature of the business to be transacted, (quotes for work) it is advisable in the public interest that the public be temporarily excluded and that they be instructed to withdraw.
- 27. ASH DIEBACK**
To consider the quote/s received for the removal of 4 trees with ash dieback.
Clerk to report at meeting.

IRTHINGTON PARISH COUNCIL

MINUTES of the MEETING of IRTHINGTON PARISH COUNCIL held in NEWTOWN VILLAGE HALL on WEDNESDAY 5th APRIL 2023 at 7.30pm.

PRESENT: Cllrs A. Jordan (Chairman, in the Chair), R. Armstrong, G. Beck, M. Ridley and H. Slack.

IN ATTENDANCE: Clerk

165/22 APOLOGIES FOR ABSENCE

RESOLVED to note apologies for absence were received and agreed from Councillors Robinson and Storr.

Cumberland Councillor Mallinson also gave his apologies.

166/22 REQUESTS FOR DISPENSATION

RESOLVED to note that no requests for dispensation were received.

167/22 DECLARATIONS OF INTEREST

RESOLVED to note there were no declarations of interest made.

168/22 MINUTES OF THE MEETING HELD ON 1ST MARCH 2023 WERE SUBMITTED.

RESOLVED to authorise the Chairman to sign the minutes of the meeting held on 1st March 2023, confirmed as a true and accurate record.

ACTION: AJ

169/22 PUBLIC PARTICIPATION

169/22.1 RESOLVED to note there were no members of the public in attendance.

169/22.2 RESOLVED to note there was no report from Cumberland Councillor Mallinson.

170/22 REPRESENTATIVES' REPORTS

170/22.1 CARLISLE PARISH COUNCIL ASSOCIATION (CPCA)

RESOLVED to note that the minutes from CPCA meetings held on 23rd March 2023 via Teams had been circulated to members by email.

171/22 TOWN AND COUNTRY PLANNING APPLICATIONS –

RESOLVED to note there were no applications to consider.

172/22 FINANCIAL MATTERS

172/22.1 BANK RECONCILIATION to 31.03.23

The Clerk submitted a report 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 31st March 2023 of £10,075.77.

172/22.2 EXPENDITURE TO APPROVE

RESOLVED to authorise the following expenditure for payment:-

Amount £	Payee	Detail	Chq/DP
338.55	A Riddell	Net wage to 5.04.23	DP
253.80	HMRC	PAYE	DP
135.00	Newtown Village Hall	Room Hire	DP
236.36	CALC	Annual subs	DP

173/22 ASH DIEBACK

RESOLVED to defer the item until an inspection had taken place.

174/22 CORONATION TREE

RESOLVED to note the costings received for various sizes of oak tree to be planted on Newtown Village Green.

RESOLVED to purchase a tree for the green at Laversdale and that Councillor Ridley would ask residents the type of tree that would be preferred.

ACTION: MR

175/22 COMMUNITY ASSET REGISTRATION

RESOLVED to note comments from members had been received and would be collated to be submitted to Cumberland Council in order to re-register 'The Sally' as a community asset.

ACTION: Clerk

176/22 RISK ASSESSMENT

Members reviewed the risk assessment submitted by the Clerk.

RESOLVED to agree the risk assessment.

177/22 HIGHWAY ISSUES -**177/22.1 ROAD WORKS AT BELLMOUNT, LAVERSDALE**

RESOLVED that as the Clerk had been asked to submit a Freedom of Information request regarding what work had been carried out at Bellmount; that Cumberland Councillor Mallinson would be asked if he could find out anything.

ACTION: Clerk/JM

177/22.2 ROAD TRAFFIC ACCIDENTS ON A689

RESOLVED to note that no information had yet been received from Cumbria Police.

178/22 CALC

RESOLVED to note that all CALC emails had been circulated to members and none required a formal decision.

179/22 CORRESPONDENCE RECEIVED BY THE CLERK -

RESOLVED to note there were no items of correspondence requiring a decision.

180/22 AGENDA ITEMS FOR NEXT MEETING

- Ash trees – update from inspection
- Coronation trees – agree purchase of trees

Any further items for consideration should be submitted to the Clerk on or before 8th May 2023.

181/22 DATE OF NEXT MEETING - Wednesday 17th May 2023, Newtown Village Hall, from 7.00pm, to include the Annual Parish Meeting and the Annual Meeting of the Parish Council.

Meeting closed at 7.50pm.

DRAFT

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/s
CARLISLE PARISH COUNCILS ASSOCIATION	Councillor M. Ridley
CPCA EXECUTIVE COMMITTEE	Councillor M. Ridley
NEWTOWN VILLAGE HALL COMMITTEE	Councillor M Ridley Councillor P Storr Councillor G Beck

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.

IRTHINGTON PARISH COUNCIL
ASSETS AT 31st MARCH 2023

Date Purchased (if known)	Description	Location	Purchase Value or current value if purchase	Discharge/Disposal
15.6.1964	Newtown Village Hall	Newtown	£0.00	
	Seats	Newby East	£244.15	
Sep-13	Memorial seat (May Hetherington)	Irthington	£0.00	no value as gifted
unknown	Noticeboards	Newtown, Newby East, (Irthington)	£300.00	Irthington replaced March 2022 - see below
unknown	Computer equipment	Councillor Ridley	£223.00	
Sept -12	Supa Goals 7 x 2 (£440.00)	Newtown Green		Disposed Sept-18
Mar-13	Enviro-pol picnic table	Newtown Green	£407.85	
Oct-14	Timber bus shelter	Laversdale	£850.00	
	Timber bus shelter/seat	Newtown		no value as gifted
	Picnic table	Newtown play area		no value as gifted
	Bench	Newtown play area		no value as gifted
	Basket/cradle swing	Newtown play area		no value as gifted
	Log climber	Newtown play area		no value as gifted
	Multi play (toddler)	Newtown play area		no value as gifted
	Swings	Newtown play area		no value as gifted
	Gyro spiral	Newtown play area		no value as gifted
	grasslock surfacing	Newtown play area		no value as gifted
Apr-18	Acer DP Laptop	Councillor Slack	£429.00	
Apr-18	Brother J4 printer	Councillor Slack	£129.00	
21.9.18	Freestanding Goals	Newtown Green	£522.88	
	2 x War memorial seats	Irthington Church & Newtown		no value as gifted
14.10.19	Heartsine defibrillator & cabinet	Newtown village hall	£1,232.19	
01.03.2022	Oak noticeboard	Irthington	£720.00	
29.05.2022	Platinum Jubilee beacon	Clir Beck	£490.00	

As Custodian Trustees of the hall, it should be added to the asset register at NIL value per NALC LTN 28

£5,348.07

MEETING DATES 2023-2024

1. SUMMARY OF REPORT

This report advises of the scheduled meeting dates for 2023/24.

2. RECOMMENDATIONS

That the Committee

- 2.1 **NOTES** the scheduled meeting dates for 2023/24 and
- 2.2 **AGREES** to their implementation.

3. REPORT

Below are details of the dates of the scheduled Parish Council meetings for 2023/24, up to and including next year's annual meeting to be held in May.

Members are asked to agree the scheduled dates.

MEETING DATES 2023-24

	Parish Council Meeting
June	7 th
July	5 th
September	6 th
October	4 th
November	8 th
December	6 th
January '24	3 rd
February '24	7 th
March '24	6 th
April '24	3 rd
May '24	1 st

IRTHINGTON PARISH COUNCIL

BANK RECONCILIATION AT 30th APRIL 2023

UNITY BANK ACCOUNT - 20451590

Balance b/f at 31/03/23	10,075.77	Expenditure	941.53
Income	12,097.00	Balance c/f	21,231.24
	<u>22,172.77</u>		<u>22,172.77</u>

Bank Reconciliation

Balance per statement @ 30.04.23 21,231.24

Less o/s cheques

None

0.00

21,231.24

Income

<u>Date</u>		<u>£</u>
24.04.23	Cumberland Council	12097.00
		<u>12,097.00</u>

Expenditure

<u>Date</u>	<u>Detail</u>	<u>£</u>
6.4.23	A Riddell	338.55
6.4.23	HMRC	253.80
6.4.23	Newtown Village Hall	135.00
6.4.23	CALC	214.18
		<u>941.53</u>

Balance c/f - Unity

21,231.24

Total balance c/f

21,231.24

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 date indicated.

Annual Internal Audit Report 2022/23

IRTHINGTON PARISH ALCOUNCIL

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)	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

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).

ANNUAL INTERNAL AUDIT – Irthington PC 2022-2023

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

Assets Control	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>Yes</p> <p>Yes.</p>	Fixed Asset register.	
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>Yes</p> <p>Yes</p> <p>Yes.</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>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	Numbered	
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>Yes.</p>		
Transparency Code	<p>1. Are all documents to conform with the data transparency code listed on the PC website</p>	<p>Yes</p>	Seen.	

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

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

Date *10/05/23*

Replies approved by..... Council member

Date.....

.....(signature)

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:

DD/MM/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

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> WEBPAGE 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

AR KIDDER **SIGNATURE REQUIRED**

Date

09/05/2023

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

**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

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
	10,166.38		10,166.38

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
	21,726.26		21,726.26

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.

IRTHINGTON PARISH COUNCIL - Monitoring Report 2022-23

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		

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	4,858	5,348	490	10.09%	0	NO		
10 Total Borrowings	0	0	0	0.00%	0	NO		

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

Responsible Officer

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

Responsible Officer

17th May 2023

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 INT £00,000

Total annual gross expenditure for the authority 2022/23:

£11,741 INT £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

SIGNATURE REQUIRED

DD/MM/YYYY

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

DD/MM/YYYY

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

Telephone number

irthingtonpc@gmail.com MAIL ADDRESS

01697793382R

*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.

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 **Sunday 4 June 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 – kirkandrewsoneskpc@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