

# Kendal Town Council

Town Hall, Highgate, Kendal LA9 4ED  
www.kendaltowncouncil.gov.uk



16 April 2024

To Members of the Audit Committee

Cllr S Coleman	Cllr L Edwards
Cllr J Dunlop	Cllr M Helme
Cllr D Evans	Cllr D Rathbone (Vice-Chair)
Cllr C Russell (Chair)	Two vacancies

You are summoned to a meeting of Kendal Town Council Audit Committee on Monday, 22 April 2024, at 7.30 p.m., in the Georgian Room at the Town Hall, Highgate, Kendal.

**(Distributed to other Members of the Council for information only.)**

Yours faithfully

A handwritten signature in black ink, appearing to be 'C Bagshaw'.

Chris Bagshaw  
Town Clerk

## AGENDA

### Public Participation

Any member of the public who wishes to ask a question, make representations or present a deputation or petition at this meeting should apply to do so before the commencement of the meeting. Information on how to make the application is available on the Council's Website - <http://www.kendaltowncouncil.gov.uk/kendal-town-council/statutory-information/guidance-on-public-participation-at-kendal-town-council-meetings/>. The public are not permitted to speak in other parts of the meeting unless allowed to do so by the chair.

#### 1. Apologies

To receive and accept any apologies. If accepted, apologies will be considered to be for reasons approved by the council under the terms of Local Government Act 1972, s85.

#### 2. Declarations of Interest

To receive declarations by members and/or co-optees of interests in respect of items on this agenda.

#### 3. Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

To consider whether there are any agenda items during consideration of which the press and public should be excluded.

#### 4. Minutes of the Last Meetings (pages 3 to 11)

To receive the minutes of the meetings of the Audit Committee held on 29 January and 22 March 2024 and to authorise the Chair to sign them as true records (see attached).

#### 5. Minute Action Sheet (pages 12 to 14)

To consider a report on actions taken by officers on resolutions or recommendations made at previous meetings (see attached).

**6. 2023/24 Budget Monitoring (pages 15 to 26)**

To receive a report on the Council's budget and expenditure at 14 April 2024 (see attached).

**7. Bank Reconciliation (page 27)**

To receive and note the bank reconciliation statements at 31 March 2024.

**8. External Audit (pages 28 to 37)**

To note the timetable for External Audit (AGAR) 2023-24 and any other requirements for the completion of the review (see attached).

# Kendal Town Council

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## Minutes of a meeting of the Audit Committee held on Monday, 29 January 2024, at 7.30 p.m. in the Council Chamber at the Town Hall, Highgate, Kendal.

Cllr S Coleman	Apologies	Cllr J Dunlop	Present
Cllr L Edwards	Present	Cllr D Evans	Present
Cllr M Helme	Present	Cllr C Russell (Chair)	Present
Cllr D Rathbone (Vice-Chair)	Apologies		

**In attendance:** Chris Bagshaw (Town Clerk) and Inge Booth (Democratic Services Assistant), and one member of the public.

### A13/2023 Apologies

**Resolved:** To receive and accept apologies for absence Cllrs S Coleman and D Rathbone.

### A14/2023 Declarations of Interest

No declarations of interest were raised under this item.

### A15/2023 Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

There were no excluded items on the agenda, however, the Town Clerk drew attention to Agenda Item No.9 (Internal Audit) and explained that it may be necessary to move into Part II during consideration of that item.

### A16/2023 Minutes of the Last Meeting

It was pointed out that Cllr D Evans had tendered an apology prior to the last meeting, but to a member of staff who had been on leave at the time, and so this had not been raised at the meeting. It was suggested that all Members be informed in future to email their apologies for meetings to the Kendal Town Council "office" address in order to ensure receipt prior to meetings.

**Resolved:** To retrospectively receive and accept Cllr D Evans' apologies for the meeting held on 16 October 2024.

**Resolved:** To advise all Members in future to email apologies for meetings to the Kendal Town Council "office" address.

**Resolved:** To receive the minutes of the Audit Committee held on 16 October 2024 and to authorise the Chair to sign them as a true record.

**A17/2023 Minute Action Sheet**

The Committee considered a report on actions taken by officers on resolutions or recommendations made at previous meetings. The Town Clerk drew particular attention to items reference numbers 4 (improvements to nominal codes) and 8 (making the finance system available to Members) and advised that work continued in these areas. Item reference number 17 (Internal Audit engagement), the Town Clerk explained, appeared later on the agenda.

**Resolved:** To note the actions taken by officers on resolutions or recommendations made at previous meetings.

**A18/2023 2023/24 Budget Monitoring**

The Committee considered a report on the Council's budget and expenditure for the third quarter of 2023/24. The Town Clerk was pleased to inform Members that the Budget for 2024/25 due to be brought before Council the following week demonstrated that the Council was budgeting correctly, although drew attention to the fact that in respect of nomenclature, the 2024/25 column remained draft.

Discussion took place in relation to the Development Budget, the Town Clerk explaining that not all aims would be met. This raised the suggestion that the Environment Committee may need to be asked to reconsider its projects and how they tied in with the Plan for Kendal so that the Council could be clear on what its reserves were and how they were being used.

**Resolved:** To ask the Environment Committee to carry out a review of its projects and to report back to the Audit Committee.

**Resolved:** To note the report, including its statements of earmarked reserves.

**A19/2023 Bank Reconciliation**

The Committee considered the bank reconciliation statements to 31 December 2023. The Town Clerk explained the Docusign process, adding that officers were keen for councillors to have informal oversight of the statements.

It was suggested that financial procedures would need to be altered to incorporate this extra step and that the amended document should be brought before the Committee for approval. In addition, confirmation was sought with regard to the status of Cashbooks 2, 3 and 4. In response to a query, the Town Clerk explained that the Council did not use petty cash where this could be avoided.

**Resolved:** To include the additional step of oversight of the Council's bank reconciliation statements within the Council's financial procedures and to bring the amended document before the Audit Committee for approval.

**Resolved:** The Town Clerk to provide confirmation with regard to the status of Cashbooks 2, 3 and 4.

**Resolved:** To receive and note the bank reconciliation statements to 31 December 2023.

## **A20/2023 External Audit**

Further to Minute No.A9/2023 (2023/24), the Town Clerk presented the report from the Council's External Auditor for the year 2022-23. The report stated that, except for those matters detailed within the document, on the basis of External Audit's review of Sections 1 and 2 of the Annual Governance and Accountability Return, in their opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR) was in accordance with the Proper Practices and no other matters had come to their attention giving cause for concern that relevant legislation and regulatory requirements had not been met.

Those matters referred to within the report related to the fact that the announcement of the Period for Public Rights had been made prior to the approval of Section 2 of the AGAR when the Regulations required that the Return should be approved prior to the Notice being published. In addition, the report referred to other matters not affecting External Audit's opinion. Firstly, the comparative column of the AGAR Section 2 Statement of Accounts did not arithmetically add down to Box 7 by £1 when summed. When rounding the number for the Return, care should be taken to ensure the Return summed correctly as well as ensuring that Box 7 of the comparative year equalled Box 1 of the current year. Incomplete information had been provided with the initial supporting data submitted for review with regard to significant variances, which had been later requested but had remained insufficient. Attention was drawn to the fact that the Council should, in future, ensure that all the necessary supporting information was provided. Also pointed out was the fact that the Internal Auditor had commented that they had been unable to confirm that the Council had met its annual publishing responsibilities. The Council had, however, been certain that it had met its responsibilities and had, therefore, responded in the affirmative to the relevant assertions. External Audit had been unable to independently confirm this, however, the Internal Auditor had indicated their intention to timetable this into their checks during 2023/24. The Internal Auditor had answered in the affirmative to question K on the Annual Internal Audit Report regarding authorities that were exempt in the current or prior year, however, this had been incorrect.

The letter from External Audit also referred to the fact that it had been noted that certain internal review policies and procedures were out of date due to changes in systems. Explanations had, however, led External Audit to state that it was unlikely that any matters had been improperly concluded by the Council. They were now, however, satisfied that systems were now in place and working as intended. External Audit now asked to be provided with a copy of the updated policies and procedures in relation to financial management during the year and for internal controls to be provided with the 2024 AGAR, together with a copy of the minutes adopting those practices. They also wished to see confirmation from the Internal Auditor that they had reviewed these policies and were satisfied that they were being followed.

The Town Clerk referred to the length of time taken in receiving the report which had only arrived on 18 January, also referring to the interim statement that had been received in October 2023. He provided details in relation to how this had happened and drew attention to the fact that External Audit had since apologised for the delay.

The Town Clerk went on to provide an explanation in relation to the one exception raised by External Audit. He informed Members that, with regard to early publication of the Notice prior to approval of the Return, he had been due to be away on leave when this was due to be done, and so carried out this task in advance. The control for this was to timetable in future for the Notice to be published after the relevant Council meeting. Members were, on the whole, content with this control, however, it was pointed out that this action had led to receipt of a qualified set of accounts and that there was a need to ensure that processes

were correct and that the Council was fully compliant. Attention was, however, drawn to far greater concerns raised within relation to other councils' External Audit reports and it was felt by most that this small error could be considered as acceptable. It was stressed though that the comments raised within the report would be taken on board and that procedures would now be reviewed, applied and kept consistently under review as the Council adapted to a changing world.

The Town Clerk next referred to those other matters not affecting External Audit's Opinion. He apologised for the matter of having rounded up the figure of 47p to £1. It was suggested, therefore, that these figures should be checked manually moving forward, with two to three individuals also looking.

The Town Clerk said that he disagreed with the comment regarding provision of insufficient supporting information on significant variances, explaining that this had been provided as requested, as in previous years. He suggested that moving forward efforts would need to be made to complete the questionnaire in more detail, perhaps also scheduling additional meetings of the Audit Committee in order to agree the content. It was also raised that there was a lack of clarity by External Audit as to what information was actually required. Members supported the need for additional meetings moving forward in order to consider all the material to be submitted to External Audit and suggested that the Town Clerk should go back to External Audit to find out specifically what had been insufficient and what was required in future.

The Town Clerk next referred to the comment which had been raised in relation to Internal Audit not being able to confirm that the Council had met its annual publishing requirements. He suggested that Internal Audit had not looked at the Council's Website to check as per information contained within the relevant Practitioners' Guide. This raised the suggestion for an authorisation process in this regard in order to record information on who carried out the publication and confirmation that it had happened. The Town Clerk, however, pointed out that the Website's back system could demonstrate details around publication, and so a system was already in place. Members acknowledged, therefore, that the External Auditor's comments should simply have stated that the Council had evidence that it had done as required but that it was Internal Audit that had failed in this matter.

Discussion turned to the covering letter submitted by External Audit and it was acknowledged that, despite certain internal review policies and procedures being out of date due to changes in systems, it had been concluded that it was unlikely that any matters had been improperly concluded by the Council. Members acknowledged that they understood the AGAR Statement for 2022/23 and the explanations provided with regard to the exemption and other matters, as well as how these matters would be dealt with in future.

The Town Clerk re-capped on what needed to be done moving forward with regard to Internal Audit confirming that they had carried out their work as required and the need for updated policies and procedures and copies of minutes in relation to adoption thereof. He suggested that an additional meeting should be organised to be held in March in order for formal adoption. He further reiterated the fact that the Audit Committee needed to meet more often throughout the year.

Attention was drawn to the matter in relation to External Audit's fee and the cost to the Council of an additional £532.50 in relation to additional time spent requesting and reviewing information required after questions had been raised to the Auditor by an elector/electors. Whilst it was not known who had raised these questions, it led to a suggestion for any Member who had concerns to bring these direct to the Audit Committee in the first instance.

Members expressed thanks and support to those staff who had been involved in this work, namely the Town Clerk and the Finance and Administration Officer.

**Resolved:** The Town Clerk to schedule additional meetings of the Audit Committee during 2024/25 and to approach External Audit to find out exactly what information had lacked in the 2022/23 Audit and what is required for 2023/24 and future years.

**Resolved:** The Town Clerk to organise an additional meeting of the Committee during March 2023 for consideration and adoption of Internal Audit and other policies and procedures.

**Resolved:** To receive the report from the Council's External Auditor for the year 2022-23.

## **Part Two**

The next items were considered following a resolution to exclude the Press and Public, due to the confidential or commercial sensitivity.

### **A21/2023 Internal Audit**

The Town Clerk provided a verbal update on progress made towards the appointment of an Internal Auditor for 2023-24. He stressed the importance of appointing an internal auditor with experience in governance audits. He suggested that an additional meeting of the Committee would need to take place during March 2024 (see Minute No.A20/2023 (External Audit) above) in order to make a formal appointment.

Raised was the need to carefully consider dates for meetings moving forward to ensure that audit deadlines could be comfortably met.

**Resolved:** To put out to tender the appointment of an Internal Auditor for 2023/24, as discussed at the meeting and to give consideration to the formal appointment at the additional meeting of the Committee due to be organised for March 2024.

**Resolved:** To give careful consideration to appropriate dates for meetings moving forward to ensure that audit deadlines can be comfortably met.

**Resolved:** To note the verbal update.

## **Part One**

The remainder of the meeting was re-opened to the Press and Public.

### **A22/2023 Risk Assessment**

The Town Clerk reported that the Council's audit and governance regime required that it reviewed its risk management procedures on a yearly basis and that this assessment was now due to be carried out.

The format of the assessment followed a matrix developed by the Joint Practitioners Advisory Group (JPAG). Rather than overwhelm Members with the minutiae of individual process-based risk assessments, it took a much broader view of the concept of risk, and challenged the Council to demonstrate that it was identifying and mitigating risk through its policies and procedures. It included a list of areas where the Council was assisted in this challenge by its internal auditor. In this context the internal auditor played the vital role of a critical friend. Full details of the assessment were contained within the report.

In presenting the report, the Town Clerk drew attention to the fact that risk to the Council's pension fund was not currently included within the document, and he pointed out that a motion in this respect was due to be debated at the Council the following week. He pointed out that this additional risk should be included within the document.

During discussion, the fact that this was such a wide area of work was raised and suggested was the potential to compare the list with those of other similar councils. In response to a query as to a means of ensuring that the risks were being mitigated, the Town Clerk explained that this would be examined by the Internal Auditor.

The Town Clerk took the opportunity to refer to the outstanding issue of employment by the Council of a Health and Safety Officer, explaining that a gap had been left following the departure of the previous postholder. He advised Members that he already had a shortlist of candidates and that this would be circulated to the Committee, prior to a full discussion at the next meeting.

Discussion continued and reference was made to Internal Controls and to the new Council Plan, new distribution of services and the staffing review. It was felt that this should be shown in more detail within the matrix. The matter of events was raised and the need for maintenance of records. The Town Clerk referred to the recent HR audit and the Council's new "Breathe" system which would be the receptacle for staff and training records. He hoped soon to be able to put the Council's Health and Safety information into a similar system. He explained that the matter of events required a lot of consideration and suggested that it may be necessary for the Council to subscribe to the the "Purple Book" which covered the rules and regulations behinds events organisation and which the Police often made reference to. He also referred to the potential for the Council to contract out events moving forward and furthermore drew attention to the Council already having brought in IOSHH, COSHH and PPE – Members were keen for this to be referred to within the matrix.

A query was raised as to how officer workload was monitored and the Town Clerk explained that the recent HR review had gone some way to address this issue. The Management Committee now had a Staffing Sub-Committee which had identified a number of workload issues. As a result, approval had recently been given by the Management Committee for the recruitment of a Deputy Town Clerk and a Support Officer. It was believed that the role of the Support Officer would be to support current officers which, it was hoped, would take away some of the stress which had recently been experienced within the Team. The Town Clerk further reported on further measures which were being introduced, such as annual appraisals and opportunities for dialogue.

It was suggested that, for future ease of reference, the boxes within the matrix might be numbered.

**Resolved:** To include risk to the Council's pension fund within the list of risks.

**Resolved:** To compare Kendal Town Council's list of risks with those of similar councils.

**Resolved:** To circulate a list of Health and Safety Officer candidates to Audit Committee Members prior to inclusion for consideration at the next meeting..

**Resolved:** To make reference within the matrix to the new Council Plan and distribution of services, as well as the staffing review.

**Resolved:** To include reference to IOSHH, COSHH and PPE within the matrix.



**Resolved:** To number each of the items contained within the matrix.

**Resolved:** To note the report.

### **A23/2023      Financial Procedures**

The Town Clerk presented a report asking the Committee to review the Council's list of financial procedures and to suggest others for development, as appropriate. Not all procedures were currently formalised, but it was the intention to create a single manual of procedures over the next six to nine months. The report referred to a list of a total of 63 financial procedures, and the Town Clerk explained that whilst the Council already followed some of these procedures, some would still require formal adoption. The Town Clerk, at the meeting, further raised the need to add to the list the following to the list:-

- 64.      Allocations to Reserves; and
- 65.      Interest Calculations.

Attention was drawn to the short descriptions of each of the processes and as to how to deal with issues that fell between two headings. Also suggested was the potential need for contextual diagrams. The Town Clerk, whilst in agreement, stressed the need first to fine tune this list and to identify what may be missing. Of further importance, it was felt, was the inclusion of a timeline in order to ensure that the Committee discussed relevant matters at appropriate meetings. In addition, stressed was the importance of effective reporting of detailed financial implications in relation to any new initiative.

**Resolved:** The Town Clerk to fine tune the list of financial procedures with a view to bringing it back to a future meeting for adoption and to give consideration to the matters raised at the meeting and outlined above.

The meeting closed at 8.45 p.m.

## Kendal Town Council

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### Minutes of a meeting of the Audit Committee held on Friday, 22 March 2024, at 3.00 p.m. in the Mayor's Parlour at the Town Hall, Highgate, Kendal.

Cllr S Coleman	Apologies	Cllr J Dunlop	Present
Cllr L Edwards	Present	Cllr D Evans	Present
Cllr M Helme	Absent	Cllr C Russell (Chair)	Present
Cllr D Rathbone (Vice-Chair)	Present		

**In attendance:** Chris Bagshaw (Town Clerk).

#### **A24/2023 Apologies**

**Resolved:** To receive and accept apologies for absence Cllr Coleman

#### **A25/2023 Declarations of Interest**

No declarations of interest were raised under this item.

#### **A26/2023 Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)**

There were no items marked as being excluded on the agenda, however, the Town Clerk drew attention to Agenda Item No.4 (Internal Auditor) and explained that it may be necessary to move into Part II during consideration of that item.

#### **A27/2023 Internal Auditor**

##### **Part Two**

*Members voted to exclude the Press and Public for the following item of business, due to the confidential nature of the discussion.*

The Town Clerk reported that he had invited suitably qualified candidates to submit a fee proposal for the Internal Audit role. Members expressed dissatisfaction that they were not being presented with a wide choice of potential candidates, noting that the existing Internal Auditor had not managed to submit a fee proposal in time for the meeting. The Clerk apologised for the shortage, explaining that he had been in touch with the wider network of Cumbrian parishes, but had not identified any suitable candidates. There was a period of debate about the importance of the role and whether sufficient information had been considered by members, but on a vote on whether to proceed or adjourn, the Committee decided to proceed, albeit with safeguards to ensure that the Council was not leaving itself open to criticism. The Clerk explained that although the candidate was known to him, this was only in the role of clerk and Internal Auditor to other Cumbrian councils, and didn't amount to a personal relationship.

**Resolved:** To recommend the appointment of Julie Hartley as the Council's Internal Auditor, in initially for a year, and then in three year blocks as required, subject to appropriate review.

**Resolved:** That the Clerk circulate a draft letter of engagement to members, for comment by Wednesday 27 March.

The meeting closed at 5pm.

Audit, Grants and Charities/Audit Committee - Minute Action Sheet - as at 16-04-24								
Ref. No.	Meeting Date	Minute No.	Title	Action (Resolution)	Officer Responsible	Deadline, if any	Date Actioned	Comments
4	17/04/2023	AGC49/2022	2022/23 Budget Monitoring	To consider ways in which to improve nominal codes.	CB			Under review
8	10/07/2023	AGC7/2023	2023/24 Budget Monitoring	To bring a report to the next meeting on the potential of making the Town Council's finance system available for all Members to view electronically.	CB		09-Oct-23	Process in trial
19	29/01/2024	A18/2023	2023/24 Budget Monitoring	To ask the Environment Committee to carry out a review of its projects and to report back to the Audit Committee.				Issue will be considered by Management Committee
20	29/01/2024	A19/2023	Bank Reconciliation	To include the additional step of oversight of the Council's bank reconciliation statements within the Council's financial procedures and to bring the amended document before the Audit Committee for approval.				Completed, with cheque signatories used through Docusign
21	29/01/2024	A19/2023	Bank Reconciliation	The Town Clerk to provide confirmation with regard to the status of Cashbooks 2, 3 and 4.				To report at meeting

Ref. No.	Meeting Date	Minute No.	Title	Action (Resolution)	Officer Responsible	Deadline, if any	Date Actioned	Comments
22	29/01/2024	A20/2023	External Audit	The Town Clerk to schedule additional meetings of the Audit Committee during 2024/25 and to approach External Audit to find out exactly what information had lacked in the 2022/23 Audit and what is required for 2023/24 and future years.				Completed
23	29/01/2024	A20/2023	External Audit	The Town Clerk to organise an additional meeting of the Committee during March 2023 for consideration and adoption of Internal Audit and other policies and procedures.				Completed
25	29/01/2024	A21/2023	Internal Audit	To give careful consideration to appropriate dates for meetings moving forward to ensure that audit deadlines can be comfortably met.				Calendar of meetings being generated
26	29/01/2024	A22/2023	Risk Assessment	To include risk to the Council's pension fund within the list of risks.			16-Apr-24	Completed
27	29/01/2024	A22/2023	Risk Assessment	To compare Kendal Town Council's list of risks with those of similar councils.			16-Apr-24	Completed
28	29/01/2024	A22/2023	Risk Assessment	To circulate a list of Health and Safety Officer candidates to Audit Committee Members prior to inclusion for consideration at the next meeting.				To follow at subsequent meeting

Ref. No.	Meeting Date	Minute No.	Title	Action (Resolution)	Officer Responsible	Deadline, if any	Date Actioned	Comments
29	29/01/2024	A22/2023	Risk Assessment	To make reference within the matrix to the new Council Plan and distribution of services, as well as the staffing review.			16-Apr-24	Completed
30	29/01/2024	A22/2023	Risk Assessment	To include reference to IOSHH, COSHH and PPE within the matrix.			16-Apr-24	Completed
31	29/01/2024	A22/2023	Risk Assessment	To number each of the items contained within the matrix.				In progress
32	29/01/2024	A23/2023	Financial Procedures	The Town Clerk to fine tune the list of financial procedures with a view to bringing it back to a future meeting for adoption and to give consideration to the matters raised at the meeting and outlined above (see minutes).				in progress
33	22/03/2024	A27/2023	Internal Auditor	To recommend the appointment of Julie Hartley as the Council's Internal Auditor, in initially for a year, and then in three year blocks as required, subject to appropriate review.			22-Mar-24	Completed
34	22/03/2024	A27/2023	Internal Auditor	That the Clerk circulate a draft letter of engagement to members, for comment by Wednesday 27 March.			23-Mar-24	Completed

09:48

**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>		<u>23/24</u>					<u>24/25</u>			
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>100</b>	<b><u>Income</u></b>											
1076	Precept	502,285	502,285	0	0	567,997	0	567,997	567,997	636,157	0	0
1077	SLDC Grant	34,147	34,147	0	0	33,046	0	33,046	33,047	33,000	0	0
1080	Bank Interest	1,320	1,091	0	0	4,000	0	4,000	16,065	4,500	0	0
1090	CIL Receipts	68,176	68,176	0	0	85,000	0	85,000	140,819	0	0	0
1100	Allotment Rent	22,000	23,746	0	0	23,500	0	23,500	25,094	24,200	0	0
1999	Other Income	0	0	0	0	0	0	0	11,129	0	0	0
	<b>Total Income</b>	<b>627,928</b>	<b>629,446</b>	<b>0</b>	<b>0</b>	<b>713,543</b>	<b>0</b>	<b>713,543</b>	<b>794,151</b>	<b>697,857</b>	<b>0</b>	<b>0</b>
6001	less Transfer to EMR	0	68,176	0	0	0	0	0	151,948	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>627,928</b>	<b>561,269</b>			<b>713,543</b>		<b>713,543</b>	<b>642,203</b>	<b>697,857</b>		
<b>200</b>	<b><u>Staffing Costs</u></b>											
4000	Staff Gross Pay	242,000	254,868	0	0	276,730	0	276,730	268,390	318,000	0	0
4001	Staff GP Childcare V	0	1,235	0	0	120	0	120	90	0	0	0
4055	Travel	0	480	0	0	500	0	500	136	500	0	0
4060	Staff Mobile Phone	0	131	0	0	150	0	150	47	0	0	0
4065	Staff Expenses	0	156	0	0	500	0	500	48	500	0	0
4070	Staff Training	3,000	1,377	0	0	2,000	0	2,000	625	3,000	0	0
	<b>Overhead Expenditure</b>	<b>245,000</b>	<b>258,248</b>	<b>0</b>	<b>0</b>	<b>280,000</b>	<b>0</b>	<b>280,000</b>	<b>269,336</b>	<b>322,000</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(245,000)</b>	<b>(258,248)</b>			<b>(280,000)</b>		<b>(280,000)</b>	<b>(269,336)</b>	<b>(322,000)</b>		
<b>210</b>	<b><u>Premises &amp; Accommodation</u></b>											
4100	Premises - Service&Rent Charge	18,000	13,639	0	0	13,700	0	13,700	14,109	13,800	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4110	Premises Telephones	0	100	0	0	200	0	200	200	200	0	0
4115	Premises Garage Rent	0	1,083	0	0	2,600	0	2,600	2,600	2,600	0	0
4120	Premises Garage Electricity	0	376	0	0	372	0	372	283	400	0	0
4130	Premises Other & Gen Equip	0	1,822	0	0	2,678	0	2,678	1,152	2,778	0	0
4135	PremisAlarms - Service & Maint	0	1,569	0	0	1,850	0	1,850	1,751	1,850	0	0
4140	Premises PPE	1,000	0	0	0	100	0	100	59	1,000	0	0
4150	DNU	0	333	0	0	0	0	0	0	0	0	0
<b>Overhead Expenditure</b>		<b>19,000</b>	<b>18,922</b>	<b>0</b>	<b>0</b>	<b>21,500</b>	<b>0</b>	<b>21,500</b>	<b>20,153</b>	<b>22,628</b>	<b>0</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>		<b>(19,000)</b>	<b>(18,922)</b>			<b>(21,500)</b>		<b>(21,500)</b>	<b>(20,153)</b>	<b>(22,628)</b>		
<b>220</b>	<b><u>IT &amp; Communications</u></b>											
4200	IT Rialtas Costs	0	4,224	0	0	2,554	0	2,554	2,554	2,750	0	0
4205	IT Domain/Web (Designworks)	0	1,206	0	0	1,250	0	1,250	810	1,500	0	0
4210	IT Support ( ITEK/Sage)	0	4,256	0	0	4,300	0	4,300	4,269	4,300	0	0
4215	IT Digital Meetings/Admin	0	859	0	0	1,000	0	1,000	303	1,000	0	0
4220	IT ITEK Other Costs	0	4,578	0	0	3,329	0	3,329	4,389	3,329	0	0
4225	New IT /Comp/Equip (Assets)	0	4,780	0	0	1,250	0	1,250	945	3,071	0	0
4230	IT Other Costs	17,500	0	0	0	317	0	317	1,264	750	0	0
4235	Newsletter	11,500	11,276	0	0	12,500	0	12,500	7,883	13,000	0	0
<b>Overhead Expenditure</b>		<b>29,000</b>	<b>31,178</b>	<b>0</b>	<b>0</b>	<b>26,500</b>	<b>0</b>	<b>26,500</b>	<b>22,417</b>	<b>29,700</b>	<b>0</b>	<b>0</b>
<b>Movement to/(from) Gen Reserve</b>		<b>(29,000)</b>	<b>(31,178)</b>			<b>(26,500)</b>		<b>(26,500)</b>	<b>(22,417)</b>	<b>(29,700)</b>		
<b>230</b>	<b><u>Insurance &amp; Finance Costs</u></b>											
4300	Insurance Public Liability	0	5,732	0	0	5,386	0	5,386	5,387	5,400	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4305	HR Costs	12,000	0	0	0	4,000	0	4,000	7,711	4,500	0	0
4310	Finance Costs (Audit Fees)	0	2,900	0	0	2,800	0	2,800	3,098	3,800	0	0
4315	Finance - BK & Voucher Fees	0	261	0	0	364	0	364	167	200	0	0
4320	Finance Payroll Costs	0	412	0	0	520	0	520	428	520	0	0
4910	Other Expenses	0	0	0	0	530	0	530	0	100	0	0
	<b>Overhead Expenditure</b>	<b>12,000</b>	<b>9,306</b>	<b>0</b>	<b>0</b>	<b>13,600</b>	<b>0</b>	<b>13,600</b>	<b>16,791</b>	<b>14,520</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(12,000)</b>	<b>(9,306)</b>			<b>(13,600)</b>		<b>(13,600)</b>	<b>(16,791)</b>	<b>(14,520)</b>		
<b>240</b>	<b><u>Stationery/Office General</u></b>											
4400	Admin Printing/Stationery/Post	0	1,889	0	0	2,100	0	2,100	2,246	2,100	0	0
4405	Admin Office Equip/Consumables	0	326	0	0	1,000	0	1,000	75	1,000	0	0
4415	Admin Repairs to Office Equip	0	0	0	0	500	0	500	0	500	0	0
4420	Photocopier ( Lease & Service)	0	1,329	0	0	1,398	0	1,398	1,293	1,500	0	0
4425	Admin General	10,000	283	0	0	2,402	0	2,402	204	0	0	0
4430	Admin Subscriptions	0	2,787	0	0	3,000	0	3,000	2,896	3,000	0	0
4595	Levelling Up Contribution	5,000	5,000	0	0	0	0	0	0	0	0	0
4910	Other Expenses	0	100	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>15,000</b>	<b>11,715</b>	<b>0</b>	<b>0</b>	<b>10,400</b>	<b>0</b>	<b>10,400</b>	<b>6,714</b>	<b>8,100</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(15,000)</b>	<b>(11,715)</b>			<b>(10,400)</b>		<b>(10,400)</b>	<b>(6,714)</b>	<b>(8,100)</b>		
<b>250</b>	<b><u>Vehicle Costs</u></b>											
4500	Vehicle Fuel	0	1,186	0	0	1,200	0	1,200	981	1,200	0	0
4505	Vehicle Tracking Fee	0	92	0	0	96	0	96	96	0	0	0
4510	Vehicle Repairs	0	770	0	0	2,000	0	2,000	362	2,600	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
4515	Vehicle Van INS/TAX/MOT	0	1,673	0	0	1,300	0	1,300	875	1,300	0	0
4520	Vehicle Other Costs	2,500	0	0	0	404	0	404	0	0	0	0
	<b>Overhead Expenditure</b>	<b>2,500</b>	<b>3,720</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>2,314</b>	<b>5,100</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(2,500)</b>	<b>(3,720)</b>			<b>(5,000)</b>		<b>(5,000)</b>	<b>(2,314)</b>	<b>(5,100)</b>		
<b>260</b>	<b><u>Elections</u></b>											
4580	Elections - Wards	2,777	2,777	0	0	0	0	0	0	0	0	0
4590	Election Fund	5,000	0	0	0	30,000	0	30,000	30,000	10,000	0	0
	<b>Overhead Expenditure</b>	<b>7,777</b>	<b>2,777</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(7,777)</b>	<b>(2,777)</b>			<b>(30,000)</b>		<b>(30,000)</b>	<b>(30,000)</b>	<b>(10,000)</b>		
<b>270</b>	<b><u>Mayoralty &amp; Arts</u></b>											
4700	Mayoral Allowance	5,250	5,524	0	0	5,524	0	5,524	5,000	5,000	0	0
4705	Mayoral Travel	800	281	0	0	800	0	800	557	800	0	0
4720	Mayor Making	0	1,838	0	0	2,200	0	2,200	2,273	2,500	0	0
4725	Torchlight	0	1,730	0	0	1,730	0	1,730	347	2,000	0	0
4730	Remembrance Sunday	0	279	0	0	300	0	300	97	350	0	0
4735	Pictures & Others	0	0	0	0	100	0	100	50	250	0	0
4745	Misc. Mayoral Functions & Exp	7,500	5,492	0	0	3,170	0	3,170	2,776	4,000	0	0
4750	Twinning	2,500	930	0	0	1,500	0	1,500	555	1,500	0	0
4755	Exhibitions	2,000	2,000	0	0	1,000	0	1,000	-1,997	1,000	0	0
4760	Museum	2,000	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
	<b>Overhead Expenditure</b>	<b>20,050</b>	<b>20,075</b>	<b>0</b>	<b>0</b>	<b>18,324</b>	<b>0</b>	<b>18,324</b>	<b>11,658</b>	<b>19,400</b>	<b>0</b>	<b>0</b>
6000	plus Transfer from EMR	0	4,309	0	0	0	0	0	0	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
	<b>Movement to/(from) Gen Reserve</b>	<u>(20,050)</u>	<u>(15,766)</u>			<u>(18,324)</u>		<u>(18,324)</u>	<u>(11,658)</u>	<u>(19,400)</u>		
<b>280</b>	<b><u>Promoting Equality &amp; Diversity</u></b>											
4596	Promoting Equality & Diversity	150	79	0	0	150	0	150	79	0	0	0
	<b>Overhead Expenditure</b>	150	79	0	0	150	0	150	79	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(150)</u>	<u>(79)</u>			<u>(150)</u>		<u>(150)</u>	<u>(79)</u>	<u>0</u>		
<b>300</b>	<b><u>Kendal Vision &amp; Futures</u></b>											
4600	DNU Support Co-Ordinator	0	5,000	0	0	0	0	0	0	0	0	0
4601	Kendal Futures Manager Contrib	31,750	0	0	0	10,000	0	10,000	10,000	10,800	0	0
4605	Kendal Vision Contribution	0	0	0	0	5,500	0	5,500	5,500	5,000	0	0
4610	Kirkland Banners	0	1,500	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	31,750	6,500	0	0	15,500	0	15,500	15,500	15,800	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(31,750)</u>	<u>(6,500)</u>			<u>(15,500)</u>		<u>(15,500)</u>	<u>(15,500)</u>	<u>(15,800)</u>		
<b>310</b>	<b><u>Promoting Kendal</u></b>											
4610	Kirkland Banners	0	0	0	0	1,500	0	1,500	1,500	1,600	0	0
4650	Visit Kendal Leaflets	0	0	0	0	8,280	0	8,280	6,280	9,000	0	0
4655	Visit Kendal Website Cont.	0	4,580	0	0	2,500	0	2,500	2,500	3,000	0	0
4660	Visit Kendal Content Co-ord.	5,000	7,470	0	0	4,320	2,450	6,770	5,519	7,250	0	0
	<b>Overhead Expenditure</b>	5,000	12,050	0	0	16,600	2,450	19,050	15,799	20,850	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	2,450	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(5,000)</u>	<u>(12,050)</u>			<u>(16,600)</u>		<u>(19,050)</u>	<u>(13,349)</u>	<u>(20,850)</u>		

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>		<u>23/24</u>					<u>24/25</u>			
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>320</b>	<b><u>Wainwright Fund</u></b>											
9900	Wainwright Fund Exp	250	250	0	0	0	250	250	250	0	0	0
	<b>Overhead Expenditure</b>	250	250	0	0	0	250	250	250	0	0	0
6000	plus Transfer from EMR	0	250	0	0	0	0	0	250	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(250)</u>	<u>0</u>			<u>0</u>		<u>(250)</u>	<u>0</u>	<u>0</u>		
<b>400</b>	<b><u>Audit, Grants &amp; Charities</u></b>											
4690	AG&C Community Grants	41,000	37,300	0	0	43,000	0	43,000	42,000	43,000	0	0
	<b>Overhead Expenditure</b>	41,000	37,300	0	0	43,000	0	43,000	42,000	43,000	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(41,000)</u>	<u>(37,300)</u>			<u>(43,000)</u>		<u>(43,000)</u>	<u>(42,000)</u>	<u>(43,000)</u>		
<b>430</b>	<b><u>Christmas Lights &amp; Festivals</u></b>											
4800	Christmas Lights Exp	17,500	11,437	0	0	18,000	4,725	22,725	20,789	30,000	0	0
4805	Christmas Lights Infra	10,000	8,112	0	0	4,726	0	4,726	4,250	5,000	0	0
4810	Christmas Electricity	750	1,268	0	0	850	0	850	1,475	1,100	0	0
4815	Christmas Switch On	3,500	3,881	0	0	6,742	1,728	8,470	9,831	10,000	0	0
4820	CL&F Bunting	1,250	1,004	0	0	1,250	0	1,250	265	1,500	0	0
4825	Jubilee/Coronation	5,000	3,273	0	0	6,032	0	6,032	6,032	0	0	0
4826	Cultural Initiatives	0	0	0	0	0	0	0	0	5,000	0	0
4830	CL&F Festival Grants	30,000	27,000	0	0	25,000	0	25,000	24,927	23,000	0	0
	<b>Overhead Expenditure</b>	68,000	55,976	0	0	62,600	6,453	69,053	67,568	75,600	0	0
6000	plus Transfer from EMR	0	0	0	0	0	0	0	6,453	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Movement to/(from) Gen Reserve</b>		<u>(68,000)</u>	<u>(55,976)</u>			<u>(62,600)</u>		<u>(69,053)</u>	<u>(61,115)</u>	<u>(75,600)</u>		
<b>440</b>	<b><u>Kendal In Bloom</u></b>											
4900	KIB Floral Displays	21,500	21,444	0	0	26,500	0	26,500	19,045	30,000	0	0
4905	KIB Projects & Grants	8,700	8,114	0	0	8,500	0	8,500	8,621	6,000	0	0
4910	Other Expenses	0	322	0	0	0	0	0	84	0	0	0
	<b>Overhead Expenditure</b>	<u>30,200</u>	<u>29,880</u>	<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0</u>	<u>35,000</u>	<u>27,750</u>	<u>36,000</u>	<u>0</u>	<u>0</u>
<b>Movement to/(from) Gen Reserve</b>		<u>(30,200)</u>	<u>(29,880)</u>			<u>(35,000)</u>		<u>(35,000)</u>	<u>(27,750)</u>	<u>(36,000)</u>		
<b>500</b>	<b><u>Allotments</u></b>											
5000	Allotments Capital Spending	40,000	25,333	0	0	0	0	0	0	0	0	0
5005	Allotments Gen Exp	8,000	8,044	0	0	8,800	0	8,800	6,878	9,000	0	0
5015	Allotment Water	1,800	2,102	0	0	1,800	0	1,800	2,043	1,950	0	0
5020	Allotment Rent	900	840	0	0	950	0	950	835	1,050	0	0
5025	Allotment Pest Control	3,000	2,076	0	0	3,000	0	3,000	2,201	3,200	0	0
	<b>Overhead Expenditure</b>	<u>53,700</u>	<u>38,395</u>	<u>0</u>	<u>0</u>	<u>14,550</u>	<u>0</u>	<u>14,550</u>	<u>11,957</u>	<u>15,200</u>	<u>0</u>	<u>0</u>
6000	plus Transfer from EMR	0	25,233	0	0	0	0	0	0	0	0	0
<b>Movement to/(from) Gen Reserve</b>		<u>(53,700)</u>	<u>(13,163)</u>			<u>(14,550)</u>		<u>(14,550)</u>	<u>(11,957)</u>	<u>(15,200)</u>		
<b>600</b>	<b><u>E - New Infrastructure/Improve</u></b>											
1999	Other Income	0	800	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<u>0</u>	<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5107	E - New Infrastructure	4,642	4,062	0	0	0	0	0	438	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
5108	E - Infrastructure Maint	3,937	3,602	0	0	3,700	4,738	8,438	3,262	5,000	0	0
5109	Environment Core - Misc	556	0	0	0	0	879	879	0	0	0	0
	<b>Overhead Expenditure</b>	<b>9,135</b>	<b>7,664</b>	<b>0</b>	<b>0</b>	<b>3,700</b>	<b>5,617</b>	<b>9,317</b>	<b>3,700</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
	<b>600 Net Income over Expenditure</b>	<b>-9,135</b>	<b>-6,864</b>	<b>0</b>	<b>0</b>	<b>-3,700</b>	<b>-5,617</b>	<b>-9,317</b>	<b>-3,700</b>	<b>-5,000</b>	<b>0</b>	<b>0</b>
6000	plus Transfer from EMR	0	2,955	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(9,135)</b>	<b>(3,909)</b>			<b>(3,700)</b>		<b>(9,317)</b>	<b>(3,700)</b>	<b>(5,000)</b>		
<b>630</b>	<b>E - W&amp;F Charges</b>											
5300	E - W&F Charges-Footway Light	3,751	3,750	0	0	4,200	0	4,200	0	5,000	0	0
5305	E - W&F Charges-Somervel Main	500	0	0	0	0	0	0	0	0	0	0
5310	E - W&F Charges-Bins	2,650	1,254	0	0	3,000	0	3,000	2,885	3,250	0	0
	<b>Overhead Expenditure</b>	<b>6,901</b>	<b>5,004</b>	<b>0</b>	<b>0</b>	<b>7,200</b>	<b>0</b>	<b>7,200</b>	<b>2,885</b>	<b>8,250</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(6,901)</b>	<b>(5,004)</b>			<b>(7,200)</b>		<b>(7,200)</b>	<b>(2,885)</b>	<b>(8,250)</b>		
<b>900</b>	<b>Projects - Climate Change</b>											
9040	Eddington Centre	10,000	0	0	0	0	30,000	30,000	20,480	0	0	0
9050	DNU Solar Audit Campaign	4,565	0	0	0	0	0	0	0	0	0	0
9055	Climate Jury Website	398	398	0	0	0	0	0	0	0	0	0
9060	Climate Zero Carbon Kendal	1,000	396	0	0	0	530	530	404	0	0	0
9130	New Projects TBC	1,121	1,195	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>17,084</b>	<b>1,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,530</b>	<b>30,530</b>	<b>20,884</b>	<b>0</b>	<b>0</b>	<b>0</b>
6000	plus Transfer from EMR	0	1,989	0	0	0	0	0	20,884	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(17,084)</b>	<b>0</b>			<b>0</b>		<b>(30,530)</b>	<b>0</b>	<b>0</b>		

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>		<u>23/24</u>						<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>910</b>	<b><u>Projects - Biodiversity</u></b>											
9120	Bio Dark Skies Campaign	5,000	0	0	0	0	5,000	5,000	4,167	0	0	0
9121	Bio Birdcage	0	0	0	0	0	0	0	0	5,000	0	0
9124	Biodiversity Grants 24.25	0	0	0	0	0	0	0	0	10,000	0	0
9125	Bio 2nd Round-Biod Grants	3,400	1,000	0	0	0	2,400	2,400	1,750	0	0	0
9126	DNU Living Roof Bus Shelter	2,500	0	0	0	0	0	0	0	0	0	0
9127	Bio Wildflowers Kendal Green	1,300	1,059	0	0	0	56	56	0	6,400	0	0
9129	Bio Canal Head Wetlands	1,300	800	0	0	0	500	500	0	0	0	0
9130	New Projects TBC	500	0	0	0	0	3,000	3,000	539	0	0	0
	<b>Overhead Expenditure</b>	<b>14,000</b>	<b>2,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,956</b>	<b>10,956</b>	<b>6,456</b>	<b>21,400</b>	<b>0</b>	<b>0</b>
6000	plus Transfer from EMR	0	3,044	0	0	0	0	0	6,456	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(14,000)</b>	<b>185</b>			<b>0</b>		<b>(10,956)</b>	<b>0</b>	<b>(21,400)</b>		
<b>920</b>	<b><u>Projects - 20MPH</u></b>											
9200	20 MPH	18,400	0	0	0	0	30,000	30,000	0	0	0	0
9201	20 MPH Contri to Data Collectio	1,000	1,000	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>19,400</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6000	plus Transfer from EMR	0	1,000	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(19,400)</b>	<b>0</b>			<b>0</b>		<b>(30,000)</b>	<b>0</b>	<b>0</b>		
<b>930</b>	<b><u>Projects -Cycling &amp; Walking</u></b>											
1999	Other Income	0	1,000	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>		<u>23/24</u>						<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
9300	C&W Footpath Quality Audit	12,000	0	0	0	0	12,000	12,000	0	0	0	0
9305	C&WKirkbarrow Connections	10,300	186	0	0	0	10,114	10,114	8,738	0	0	0
9307	C&W Kendal Castle Pump Track	4,000	2,000	0	0	0	2,000	2,000	0	0	0	0
9308	C&W Cllrs Contributions	5,700	0	0	0	0	6,700	6,700	0	0	0	0
9310	C&W Signage Improvements	4,000	0	0	0	0	4,000	4,000	0	0	0	0
9315	C&W 22/23 LCRP Cont	5,000	0	0	0	0	5,000	5,000	0	0	0	0
	<b>Overhead Expenditure</b>	41,000	2,186	0	0	0	39,814	39,814	8,738	0	0	0
	<b>930 Net Income over Expenditure</b>	-41,000	-1,186	0	0	0	-39,814	-39,814	-8,738	0	0	0
6000	plus Transfer from EMR	0	2,186	0	0	0	0	0	8,738	0	0	0
6001	less Transfer to EMR	0	1,500	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(41,000)</u>	<u>(500)</u>			<u>0</u>		<u>(39,814)</u>	<u>0</u>	<u>0</u>		
<b>935</b>	<b><u>River Corridor Connectivity</u></b>											
9600	River Corridor Connectivity	31,000	28,292	0	0	0	2,708	2,708	0	0	0	0
	<b>Overhead Expenditure</b>	31,000	28,292	0	0	0	2,708	2,708	0	0	0	0
6000	plus Transfer from EMR	0	28,292	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<u>(31,000)</u>	<u>(0)</u>			<u>0</u>		<u>(2,708)</u>	<u>0</u>	<u>0</u>		
<b>940</b>	<b><u>Projects - Green Spaces Impro</u></b>											
1999	Other Income	0	500	0	0	0	0	0	0	0	0	0
	<b>Total Income</b>	0	500	0	0	0	0	0	0	0	0	0
9130	New Projects TBC	3,500	775	0	0	0	7,725	7,725	0	0	0	0
9400	Green Bowling Fell Project	7,000	0	0	0	0	7,000	7,000	0	0	0	0

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**Kendal Town Council**  
**Annual Budget - By Centre (Actual YTD Month 12)**  
**Note: Full Budget Statement**

		<u>22/23</u>				<u>23/24</u>				<u>24/25</u>		
		Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
9405	Green Sepentine Woods Trail	1,000	1,000	0	0	0	0	0	373	0	0	0
9410	Green Fellside Play Provision	5,000	0	0	0	0	5,000	5,000	5,231	0	0	0
9411	Green Mintsfeet Development	7,500	0	0	0	0	7,500	7,500	0	0	0	0
9415	Green Fletcher Park	607	397	0	0	0	210	210	0	0	0	0
	<b>Overhead Expenditure</b>	<b>24,607</b>	<b>2,172</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,435</b>	<b>27,435</b>	<b>5,604</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>940 Net Income over Expenditure</b>	<b>-24,607</b>	<b>-1,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-27,435</b>	<b>-27,435</b>	<b>-5,604</b>	<b>0</b>	<b>0</b>	<b>0</b>
6000	plus Transfer from EMR	0	2,172	0	0	0	0	0	5,604	0	0	0
6001	less Transfer to EMR	0	500	0	0	0	0	0	0	0	0	0
	<b>Movement to/(from) Gen Reserve</b>	<b>(24,607)</b>	<b>0</b>			<b>0</b>		<b>(27,435)</b>	<b>0</b>	<b>0</b>		
<b>950</b>	<b>Projects -Public Realm Enhance</b>											
9505	DNU Further Ivy Screening Proj	5,500	0	0	0	0	5,500	5,500	0	0	0	0
9506	PR Kendal Yards	2,500	0	0	0	0	12,500	12,500	0	0	0	0
9507	PR Oxenholme Signage	4,014	0	0	0	0	4,014	4,014	0	0	0	0
9508	PR Water Fountain	0	0	0	0	0	5,000	5,000	0	0	0	0
9510	DNU Nobles Rest	5,000	0	0	0	0	0	0	0	0	0	0
	<b>Overhead Expenditure</b>	<b>17,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,014</b>	<b>27,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Movement to/(from) Gen Reserve</b>	<b>(17,014)</b>	<b>0</b>			<b>0</b>		<b>(27,014)</b>	<b>0</b>	<b>0</b>		
<b>960</b>	<b>Planning</b>											
9610	Planning FRSWG Scheme	40,000	0	0	0	20,000	110,000	130,000	20,000	20,000	0	0
9615	PlanningNeighbourhood Planning	0	0	0	0	0	0	0	0	2,500	0	0
9620	Planning Training	0	0	0	0	0	0	0	0	2,500	0	0

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**Kendal Town Council**

**Annual Budget - By Centre (Actual YTD Month 12)**

**Note: Full Budget Statement**

	<u>22/23</u>		<u>23/24</u>						<u>24/25</u>		
	Budget	Actual	Brought Forward	Net Virement	Agreed	EMR	Total	Actual YTD	Agreed	EMR	Carried Forward
<b>Overhead Expenditure</b>	40,000	0	0	0	20,000	110,000	130,000	20,000	25,000	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>(40,000)</u>	<u>0</u>			<u>(20,000)</u>		<u>(130,000)</u>	<u>(20,000)</u>	<u>(25,000)</u>		
<b>Total Budget Income</b>	627,928	631,746	0	0	713,543	0	713,543	794,151	697,857	0	0
<b>Expenditure</b>	800,518	587,536	0	0	623,624	293,227	916,851	628,551	697,548	0	0
<b>Net Income over Expenditure</b>	<u>-172,590</u>	<u>44,209</u>	<u>0</u>	<u>0</u>	<u>89,919</u>	<u>-293,227</u>	<u>-203,308</u>	<u>165,600</u>	<u>309</u>	<u>0</u>	<u>0</u>
plus Transfer from EMR	0	71,430	0	0	0	0	0	50,835	0	0	0
less Transfer to EMR	0	70,176	0	0	0	0	0	151,948	0	0	0
<b>Movement to/(from) Gen Reserve</b>	<u>(172,590)</u>	<u>45,463</u>			<u>89,919</u>		<u>(203,308)</u>	<u>64,486</u>	<u>309</u>		

**Bank Reconciliation Statement as at 31/03/2024  
for Cashbook 1 - Current Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current A/C	31/03/2024		25,845.66
Reserve A/C	31/03/2024		500,919.26
			<u>526,764.92</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			526,764.92
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			526,764.92
		<b>Balance per Cash Book is :-</b>	<b>526,764.92</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

## Kendal Town Council

### Agenda Report

Committee: Audit	Meeting Date: 22 April 2024
From: Town Clerk	Agenda No: 8
Description: <b>Timetable for External Audit 2024</b>	

### Background

The timetable for the completion of the AGAR and its submission to the External Auditor is set out in the Audit Regulations and is tabulated in Appendix A.

The key dates for the council are as follows

#### **1 April – 30 June 2024**

The accounting statements are in preparation. These will be generated by Rialtas, once the Finance Officer has completed the year end routines and closed down the 12<sup>th</sup> month. Once completed, they must be signed by the RFO.

The Internal Auditor (newly appointed) is also reviewing the list of items they are required to inspect by the Practitioners Guide, along with any issues drawn to their attention by the External Auditor's comments from the previous year. The Internal Auditor will submit their report by mid/late May.

#### **3 June 2024**

A meeting of the Full Council reviews and completes the AGAR, accepting the Internal Auditor's report and completing the Governance Statements.

#### **4 June 2024**

The Notice of Public Rights must be posted after the statements have been approved by the Council, but not less than one day before they commence. So this will be posted on 4 June, with the rights commencing on 5 June, after which the public will have 30 working days to inspect the accounts. This period, which must include the first ten days of July will run until 16 July.

#### **30 June 2024**

The completed AGAR itself must be published on the Council's website before 1 July, and the AGAR, along with any required supporting paperwork, must be emailed to the External Auditor by 30 June 2024.

The External Auditor has not yet informed the Council what additional information will be required from Councils with turnovers in excess of £200,000, but less than £6.5 million. The External Auditor's report and accompanying letter from the previous year requested that we evidence the adoption of changes of systems to accommodate the new finance processes that we referenced last year. This has been clarified by email in April 2024. This will mean including the review of procedures that we instigated last year to generate a budget process in the autumn of 2023.

Appended to this report are the published timetable from Moore, along with their published notes on Variances, and Acceptable Levels of Reserves.

**Recommendation**

That the Committee notes the timetable for the completion of the AGAR in 2024 and approves its implementation.

## Explanation Of Significant Variances In AGAR

For those authorities who complete Part 3 of the AGAR, we will look at any significant variances. This is assessed on a line by line basis based on the 10 lines which form the Accounting Statements in Section 2.

We will ask you to provide explanations of any variance greater than 15% unless the variance is less than £500. So, take the 2024 figure and divide it by the 2023 figure. If the answer is more than 1.15 or less than 0.85 then you will need to provide an explanation (unless it is under £500).

The explanation needs to provide us with enough information to understand the cause of the variance. For example, if the precept has increased by more than 15%, please tell us why. For example, you may be deliberately building up your reserves for an earmarked project. What is that project, and why do you think your reserves are inadequate?

If the 2023 figure was abnormal and the 2024 figure is more normal, what was it that made 2023 different?

What we do not want is a list of your expenses for line 6 with comparatives and no explanation. In these circumstances, we may notice something that looks unusual and which we need to follow up with further questions. Not only does this slow the process down, but it will also result in additional costs as we will have had to review the extra information you gave us

## Acceptable Levels Of Reserves

A Smaller Authority must be able to justify the level of reserves it is budgeting for in line 7 of Part 2 or Part 3 of the AGAR.

These reserves may be held for one or more of the following purposes:

Working capital – i.e. enough to keep the Authority's finances afloat to allow for normal day to day / month to month fluctuations in the available cash.

Earmarked projects – where an Authority has approved a future project, e.g. playing field improvements, it will want to save up for this over a number of years before commissioning the improvements.

Known expenditure – where the receipts and payments basis is used, you need to have enough cash to pay your creditors.

Risk mitigation – all Authorities face risks. As part of your review of the risks, you should be considering how to mitigate each risk to acceptable levels. Some of this will be by insurance, but some may be 'self-insured'. You should consider this in connection with your assessment of risk (see line 5 of the Annual Governance Statement).

If, after preparing your budget, you are projecting a higher level of reserves than you can justify, you may want to consider reducing your precept.

# Annual Governance and Accountability Return 2023/24 Form 3

## To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

\*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2023/24

ENTER NAME OF AUTHORITY

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

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

Internal control objective	Yes	No*	Not covered**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.			
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.			
<b>F.</b> Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.			
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.			
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year.			
<b>J.</b> 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.			
<b>K.</b> If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick “not covered”)</i>			
<b>L.</b> 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.			
<b>M.</b> 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 <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>			
<b>N.</b> The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes).</i>			

<b>O. (For local councils only)</b> 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
DD/MM/YYYY    DD/MM/YYYY    DD/MM/YYYY	ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit	SIGNATURE REQUIRED	Date	DD/MM/YYYY
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**\*If the response is ‘no’ please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

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

# Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<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>

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

## Section 2 – Accounting Statements 2023/24 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward			<i>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.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>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.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>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.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above exclude any Trust transactions.</i>

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

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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 Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

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

In respect of ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02 as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/> .

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor’s limited assurance opinion 2023/24

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature	SIGNATURE REQUIRED	Date	DD/MM/YYYY
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<b>Step 1</b>	The Accounting Statements (Section 2) are prepared and signed by the RFO	The authority publishes:	The authority publishes:
<b>Step 2</b>	<p>A meeting of the authority is held at which:</p> <p><b>STEP 2.1</b> The Annual Internal Audit Report is received and noted The</p> <p><b>STEP 2.2</b> Annual Governance Statement (Section 1) is approved The</p> <p><b>STEP 2.3</b> Accounting Statements (Section 2) are approved</p>	<p>a) the Annual Internal Audit Report (recommended but not mandatory);</p> <p>b) the Annual Governance Statement;</p> <p>c) the Accounting Statements;</p> <p>d) a declaration that the accounts are as yet unaudited;</p> <p>e) details of the arrangements for the exercise of public rights; and</p> <p>f) the name and address of the External Auditor</p>	<p>a) notice of the conclusion of the audit;</p> <p>b) the Annual Governance Statement (including any amendments as a result of the limited assurance review);</p> <p>c) the Accounting Statements (including any amendments as a result of the limited assurance review); and</p> <p>d) the External Auditor Report and Certificate</p>
<b>Step 3</b>	Following approval, the Chairman and Clerk of the meeting sign the Annual Governance Statement and Accounting Statements		
<b>Step 4</b>	The RFO sets the commencement date for the exercise of public rights		
<b>Step 5</b>	<p>The Authority sends to the External Auditor:</p> <p>a) the Annual Internal Audit Report;</p> <p>b) the Annual Governance Statement;</p> <p>c) the Accounting Statements;</p> <p>d) an analysis of any significant year on year variances;</p> <p>e) a bank reconciliation as at 31 March 2024; and</p> <p>f) details of the arrangements for the exercise of public rights.</p> <p>g) any other information that the auditor has specifically requested.</p>		