

FARLAM PARISH COUNCIL

Clerk: Allison Riddell
Unit 2
The Old Brewery
Craw Hall
Brampton
CA8 1TR
Tel: 016977 3382
Email: farlampc@hotmail.co.uk
<https://www.farlamparishcouncil.com>

4th May 2023

Dear Councillor,

You are summoned to attend the **ANNUAL MEETING** of the **FARLAM PARISH COUNCIL** that will be held in **HALLBANKGATE VILLAGE HALL** on **WEDNESDAY, 10th MAY, 2023 at 7.30pm.**

Members of the public are welcome to attend

Please do not attend if you have covid symptoms

Allison Riddell

AGENDA

1. **ELECTION OF CHAIRMAN**
To receive and consider nominations for the office of Chairman.
2. **DECLARATION OF ACCEPTANCE 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 AND DECLARATIONS OF INTEREST**
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 and to receive declarations by elected and co-opted members of interests in respect of items on this agenda.
6. **MINUTES**
To authorise the Chairman to sign, as a correct record, the minutes of the meeting held on 8th March 2023. (copy herewith)
7. **LOCAL GOVERNMENT ACT 1972**
 - 7.1 **FILLING OF VACANCIES** – To consider person/s expressing an interest in being co-opted to membership of the Parish Council. (Candidate information circulated to members by email)
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. (Circulated to members by email)
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. (Invitation to renew from Zurich Insurance circulated by email, please note the council is in a 3 year agreement with Zurich. 2023/24 is year 3 of 3)

12. SUBSCRIPTIONS

To review the Parish council's subscriptions -

12.1 CALC – To consider an invitation to renew the CALC annual subscription for 2023/24 in the sum of £213.17. (copy of letter herewith)

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 including GDPR. (No change from 2022 - copies available on the parish council's website)

14. MEETING CALENDAR

To note a report from the Clerk. (copy herewith)

15. PUBLIC PARTICIPATION

15.1 PUBLIC PARTICIPATION -To receive comments and representations from members of the public in relation to any item on the Agenda. (*Members of the public are permitted to speak on any Agenda item for up to 15 minutes. Members of the public are not permitted to speak at any other time during the meeting unless invited to do so by the Chairman*).

15.2 CUMBERLAND COUNCILLOR REPORT – To receive a report from Councillor Dobson.

16. REPRESENTATIVES' REPORTS

To receive reports by representatives on Outside Bodies.

17. TOWN AND COUNTRY PLANNING APPLICATIONS

To consider the following:-

None at time of agenda publication

(information available on Carlisle City Council website)

18. FINANCIAL MATTERS

18.1 BANK RECONCILIATION TO 14.04.23 – Report by Clerk. (copy herewith)

18.2 EXPENDITURE TO APPROVE –

- £373.06 A. Riddell – net wage to 31.05.23
- £186.40 HMRC – PAYE
- £508.52 Ross Farrimond – grass cutting
- £55.00 J. Batey – Internal Audit
- £12.00 HSBC – Charges

18.3 S137 SPENDING – To note that there was no spending in the financial year to 31st March 2023 under s137 and to consider any spending in the current financial year.

18.4 INTERNAL AUDITOR – To consider the appointment of the internal auditor.

18.5 INTERNAL AUDITOR'S REPORT – To note the internal auditor's report. (copy to follow)

18.6 EXTERNAL AUDITOR ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN (AGAR) 2023 AND EXEMPTION CERTIFICATE–

18.6.1 To consider the approval of the Annual Governance Statement for year ending 31st March 2023.

- 18.6.2** To consider the approval of the Statement of Accounts for year ending 31st March 2023
- 18.6.3** To authorise the Chairman to sign Sections 1 and 2 of the Annual Return for year ending 31st March 2023.
- 18.6.4** To agree that Farlam 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.
- 18.6.5** 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 and Exemption Certificate herewith)

- 19. SPEED INDICATION DEVICE (SID)**
To receive an update from Councillor Brown.
- 20. NOTICEBOARD AT FARLAM**
To consider what further action to be taken regarding the removal of the parish council noticeboard at Farlam without permission.
- 21. PLAY AREA**
- 21.1 PLAY AREA LEASE**
To receive an update from the Clerk.
- 21.2 PLAY AREA REPAIRS/MAINTENANCE**
To receive an update from Councillors Brown and Burd.
- 22. CORONATION SEAT**
To agree the purchase of a seat to commemorate the Coronation of King Charles III. (Links emailed to members prior to the meeting)
- 23. CALC**
To note that all CALC emails had been circulated to members. Any emails requiring a decision would be listed separately.
- 24. CORRESPONDENCE RECEIVED BY THE CLERK**
To note items of correspondence received since the last meeting requiring a decision:-
- 24.1 VONEUS BROADBAND** – Email from resident concerned at the lack of information regarding works in the area being carried out by Voneus Broadband. (Email circulated to members prior to the meeting)
- 25. 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 5th July 2023.
- 26. DATE OF NEXT MEETING**
Wednesday 12th July 2023 – Hallbankgate Village Hall, 7.30pm.
- 27. 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, it is advisable in the public interest that the public be temporarily excluded and that they be instructed to withdraw.
- 28. PLAY AREA BOUNDARY WALL REPAIRS**
To consider the quote/s received for the repairs to the play area boundary wall.
Clerk to report at meeting.

FARLAM PARISH COUNCIL

MINUTES of the **MEETING** of **FARLAM PARISH COUNCIL** held in **HALLBANKGATE VILLAGE HALL** on **WEDNESDAY 8th MARCH 2023** at 7.30pm.

PRESENT: Cllrs C. Marsh (Chairman, in the Chair), I. Ashton, A. Broomhead, J. Brown, S. Burd, S. Lingard, A. Lister and P. Scott..

IN ATTENDANCE: Clerk
City Councillor K. Meller

NB: Prior to the start of the meeting, Councillor Marsh reported that Mr. Alan Shaw, who had previously been a parish councillor had sadly passed away, he had been a very active member of the parish council. A minute's silence was held to remember Alan.

095/22 APOLOGIES FOR ABSENCE

RESOLVED to note apologies for absence were received and accepted from Councillor Dalton.
Apologies for absence were also given by County Councillor Dobson.

096/22 REQUESTS FOR DISPENSATION AND DECLARATIONS OF INTEREST

RESOLVED to note that no requests for dispensation were received and no declarations of interest were made.

097/22 MINUTES

097/22.1 MINUTES OF THE MEETING HELD ON 11TH JANUARY 2023 WERE SUBMITTED.

RESOLVED to authorise the Chairman to sign the minutes of the meeting held on 11th January 2023, confirmed as a true and accurate record.

ACTION: CM

098/22 PUBLIC PARTICIPATION –

RESOLVED to note there were no members of the public present.
RESOLVED to note there were no City/County Councillor reports.

099/22 REPRESENTATIVES' REPORTS

RESOLVED to note there were no reports.

100/22 TOWN AND COUNTRY PLANNING – APPLICATIONS

RESOLVED to note there were no applications to consider.

Signed (Chairman).....

Date.....

101/22 FINANCIAL MATTERS**101/22.1 BANK RECONCILIATION to 14.02.23**

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

RESOLVED to receive and note the bank reconciliation and balance to 14th February 2023 of £18,556.34.

101/22.2 EXPENDITURE TO APPROVE

RESOLVED to authorise the following expenditure for payment:-

- £373.06 A. Riddell – net wage to 31.03.23
- £65.40 Carlisle City Council – Play area inspection
- £220.00 Cartmell Shepherd – Legal fees
- £219.72 Brampton PC – contribution to copier/subs etc
- £19.00 HSBC – charges to 13.2.23
- £420.00 Ross Farrimond – Verge and hedge maintenance

102/22 SPEED INDICATION DEVICE (SID)

RESOLVED to note that Councillor Brown would chase Cumbria County Council for installation of the SID which would be relocated to Councillor Dalton's in due course.

ACTION: JB

103/22 PLAY AREA**103/22.1 PLAY AREA LEASE**

RESOLVED to note there had been no response to date from the land agents JN Osborne.

103/22.2 PLAY AREA REPAIRS

Consideration was given to repairs to the buffer zone and boundary wall area.

RESOLVED:-

103/22.1 Councillor Marsh would check the property file to ascertain if responsibility of the areas concerned was contained within the lease.

103/22.2 Councillors Lister and Lingard would ask local contractors to submit quotes for repairs to the stone wall.

103/22.3 The Clerk would report the problem tree (which was pushing over the wall) to the County Council.

ACTION: CM/AL/SL/Clerk

103/22.3 ANNUAL INSPECTION REPORT

Members gave consideration to the annual inspection report commenting that the items had been classed as low/moderate risk. The play area would continue to be monitored by Councillors Brown and Burd.

RESOLVED that Councillor Brown would check with Playdale whether timber replacement on the swing would be the whole frame or one support and whether it would be more cost effective to replace the whole thing.

Signed (Chairman).....

Date.....

104/22 CORONATION EVENT

RESOLVED, after consideration, not to purchase individual commemorative items, but that a commemorative seat would be more appropriate. The Clerk would send links to members for consideration at the next meeting.

ACTION: Clerk

105/22 CORRESPONDENCE RECEIVED BY THE CLERK –

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

106/22 CALC (CUMBRIA ASSOCIATION OF LOCAL COUNCILS)

RESOLVED to note that all CALC emails had been circulated to members and there were no items that required a decision.

107/22 AGENDA ITEMS FOR NEXT MEETING

- Play area lease

RESOLVED to note that any further items for consideration should be submitted to the Clerk on or before 3rd May 2023.

108/22 DATE OF NEXT MEETING

Wednesday 10th May 2023, Hallbankgate Village Hall, 7.30pm.
This would include the Annual Parish Meeting and the Annual Meeting of the Parish Council.

Meeting closed 8.15pm.

Signed (Chairman).....

Date.....

REPRESENTATION ON OUTSIDE BODIES

1. SUMMARY OF REPORT

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

2. RECOMMENDATIONS

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

3. REPORT

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

Body	Current Representative
CARLISLE PARISH COUNCILS ASSOCIATION	Councillor Marsh Councillor Brown

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.

FARLAM PARISH COUNCIL

SCHEDULE OF ASSETS AT 31.3.2023

Ref. No	Description ASSETS	Identification	Date Acquired	Value	Custodian	Disposal/Discharge	Notes
1	Piece of land situated at the junction of the A689 road and Crossgates Road, Hallbankgate forming part of O.S. Field Number 158 (1900/1901 Edition): Bus shelter and carpark	Deed held at Cartmell Shepherd Solicitors Gill Place, Brampton. CA8 1SQ	13/03/1980	1,000	Farlam Parish Council		
2	War Memorial Farlam Church	Situated in Farlam Church Yard	Unknown	100.00	Farlam Parish Council		
3	Play area equipment	Situated on leased land on Crossgates rd. 2 bay junior swing Toddler swing Jupiter Parrot seesaw City 1.5m free standing slide Tyre traverse Burma bridge Webnet Bandrake seat Timber slatted bin	14/04/2008	2371.00 723.00 1335.00 1298.00 1560.00 928.00 668.00 1615.00 326.00 236.00	Farlam Parish Council		
4	Lawn-mower	Orange	06/05/2009		Cllr. A Shaw on behalf of Farlam Parish Council	Disposed March 2019	
5	Lawn-mower	Lawnlite	26/05/2011		Cllr. A Shaw on behalf of Farlam Parish	Disposed March 2019	
6	Bus Shelter	Situated on land owned by Parish Council described in item 1 above.	12/08/2009	9545.00	Farlam Parish Council		
7	Noticeboard at Tindale	Magnetic noticeboard	unknown		Farlam Parish Council	Disposed May 2021	Original cost £250
8	Noticeboard at Hallbankgate Hub	Wooden, double	unknown		Farlam Parish Council	Disposed August 2019	Original cost £250
7	Notice Board at Farlam	Oak with carving	10/05/2010	300.00	Farlam Parish Council		
8	Photocopier	HP Colour Laser Jet CM2320Fxi	09/07/2010		Cllr. S. Bowles on behalf of Farlam Parish	Disposed March 2019	
9	Notice Board at Hub	Lynester, single door red glaze	09/01/2014	461.30	Farlam Parish Council		
10	Laptop	HP-260 G4-	13/05/2016		Farlam Parish Council	Disposed July 2022	Original cost £389.00
	Printer	Epson XP-432	13/05/2016	123.99	Farlam Parish Council		
11	Noticeboard at Village Hall	Magnetic noticeboard	07/08/2019	662.70	Farlam Parish Council		
12	Heartsine defibrillator & cabinet	Located at HBG School	14/10/2019	1232.19	Farlam Parish Council		
13	Zoll defibrillator & cabinet	Located at Tindale	11/09/2020	1374.00	Mrs. N. Priest on behalf of Farlam Parish Council		
14	Lacy Thompson Memorial Hall	Hallbankgate	26/11/1964	0.00	Custodian trustees only		As Custodian Trustees of the hall, it should be added to the asset register at NIL value per NALC LTN 28
15	Wooden notice board with magnetic backboard	Located at Tindale	03/05/2021	430.00	Farlam Parish Council		
16	Laptop	ASUS	14/07/2022	415.83	Cllr Broomhead		
17	Speed Indication Device	Evolis Radar speed sign including battery & mounting kit	11/11/2022	2250.00	Cllr Dalton - awaiting installation from Cumberland Council highways department		
			TOTAL	28,955.01			



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

01768 812663
office@calc.org.uk

April 2023

Mrs Allison Riddell
Farlam PC
Unit 2, The Old Brewery
Craw Hall
BRAMPTON
CA8 1TR

Dear Colleague,

ANNUAL SUBSCRIPTION 2023/24

I would like to thank your Council for its valued membership of the Cumbria Association of Local Councils over the past year. Annual subscriptions to the Association for 2023/24 are now due.

The subscription for your Council is made up of two payments, one to the Cumbria Association of Local Councils (CALC) and one to the National Association of Local Councils (NALC). Each portion of the subscription fee is itemised separately. The NALC portion of the fee for 2023/24 is calculated at 7.71p per elector and the CALC portion is calculated in proportion to the square root of your electorate.

For 2023/24 your CALC/NALC subscription fee is: £213.17

This sum is made up of:
NALC subscription at £40.17
CALC subscription at £173.00

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

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

You may pay us by cheque at the address shown at the top of this letter or alternatively pay by BACS as follows: Cumbria Association of Local Councils, Unity Trust Bank, A/C: 20466598, Sort Code: 608301. **(Please note change of Bank details from HSBC to Unity Trust Bank).**

President:

Chairman: Cllr Mary Bradley

Chief Officer: Samantha Bagshaw

www.calc.org.uk

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.

	Parish Council Meeting
July	12 th
September	13 th
November	8 th
January '24	10 th
March '24	13 th
May '24	8 th

FARLAM PARISH COUNCIL

BANK RECONCILIATION AT 14th APRIL 2023

HSBC ACCOUNT - 20476129

Balance b/f at 14/02/23	18,556.34		
Income	729.78	Expenditure	1,317.18
		Balance c/f	17,968.94
	<u>19,286.12</u>		<u>19,286.12</u>

Bank Reconciliation
 Balance per statement @ 14.04.2023 17,968.94
 Less o/s cheques

0.00
<u>17,968.94</u>

<u>Income</u>				<u>Expenditure</u>		
<u>Date</u>	<u>Detail</u>	<u>£</u>		<u>Date</u>	<u>Detail</u>	<u>£</u>
9.3.23	HMRC - vat	729.78		8.3.23	A Riddell	373.06
				8.3.23	Cartmell Shepherd	220.00
				8.3.23	Carlisle City Council	65.40
				8.3.23	Brampton PC	219.72
				8.3.23	Ross Farrimond	420.00
				7.3.23	Charges	10.00
				4.4.23	Charges	9.00
		<u>729.78</u>				<u>1,317.18</u>

	<u>Balance B/F</u>	<u>Balance C/F</u>
HSBC Account	18,556.34	17,968.94
	<u>£ 18,556.34</u>	<u>£ 17,968.94</u>

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

Annual Governance and Accountability Return 2022/23 Form 2

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

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

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

Publication Requirements

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

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

Limited Assurance Review

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

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

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

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

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.

FARLAM 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:

£9,004,078 £00,000

Total annual gross expenditure for the authority 2022/23:

£10,584,026 £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

farlampc@hotmail.co.uk MAIL ADDRESS

01697703382 ER

*Published web address

https://www.farlamparishcouncil.com PRESS

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.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

FARLAM 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://www.farlamparishcouncil.com>

Section 2 – Accounting Statements 2022/23 for

FARLAM PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	16595	19557	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	7275	7275	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	2258	1730	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	2590	2611	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	3981	7973	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	19557	17978	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	19557	17978	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	26593	28955	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

ARiddell REQUIRED

Date

04/05/2023

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

Smaller authority name:

FARLAM 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 – farlampc@hotmail.co.uk

commencing on Monday 5 June 2023

and ending on Friday 14 July 2023

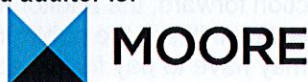
3. Local government electors and their representatives also have:

- 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

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

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

The right to inspect the accounting records

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

The right to ask the auditor questions about the accounting records

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

The right to make objections

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

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

A final word

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

FARLAM PARISH COUNCIL INCOME 2022/23

date	description	rcpt no	ref	Precept	Farlam Parish Trust	Grants	Legacy	Vat Received	Insurance	Work to Village Hall	Donation to xmas tree	Interest Received	Totals
	Budget			7,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,275.00
	Balance			0.00	0.00	0.00	1000.00	729.78	0.00	0.00	0.00	0.00	1,729.78
	Income to date			7275.00	0.00	0.00	1000.00	729.78	0.00	0.00	0.00	0.00	9,004.78
19.4.22	Carlisle City Council - precept	D/C	1	7275.00									7275.00
27.4.22	Marsden Rawsthorn	D/C	2				1000.00						1000.00
9.3.23	HMRC - VAT	D/C	3					729.78					729.78

FARLAM PARISH COUNCIL

BANK RECONCILIATION AT 31st MARCH 2023

HSBC ACCOUNT - 20476129

Balance b/f at 1/4/22	19,557.42		
Income	9,004.78	Expenditure	10,584.26
		Balance c/f	17,977.94
	28,562.20		28,562.20

Bank Reconciliation	
Balance per statement @ 31.3.23	17977.94
Less o/s cheques	
None	
	0.00
	17,977.94

	<u>Balance B/F 1.4.20</u>	<u>Balance C/F</u>
HSBC Account	19,557.42	17,977.94
	£ 19,557.42	£ 17,977.94

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 year indicated.

FARLAM PARISH COUNCIL

BANK RECONCILIATION AT 31st MARCH 2023

Cash Book	Balance b/f @ 1/4/2022	19,557.42	
	Add: receipts	9,004.78	
	Less: payments	10,584.26	
		17,977.94	
Bank	Current Account		
	Balance @ 31.3.23	17,977.94	
	Less unpaid cheques	0.00	
		17,977.94	
		17,977.94	

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 year indicated.

Chairman

Responsible Officer

10th May 2023

FARLAM PARISH COUNCIL

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

RECEIPTS	
Precept	£ 7,275.00
Grants received	£ -
Insurance	£ -
Misc	£ 1,000.00
Vat received	£ 729.78
Total Income	£ 9,004.78
PAYMENTS	
Staff	£ 2,611.19
Grass cutting	£ 1,452.00
Village Hall Grants & Other Donations	£ -
Insurance	£ 509.07
Hall hire	£ -
Playarea	£ 202.83
Maintenance of trees & verges	£ 120.00
Admin	£ 183.45
Subscriptions	£ 232.57
Members	£ 30.00
Audit fees	£ 55.00
Vat	£ 654.74
Website	£ -
Misc/repairs	£ 947.58
Assets	£ 2,665.83
Bank charges	£ 124.00
Professional Fees	£ 661.00
Plants, tubs	£ 100.00
Sec 137	£ -
DPO/ICO	£ 35.00
Total Expenditure	£ 10,584.26
Excess of Income over Expenditure	-£ 1,579.48

The above Statement represents fairly the financial position of the Parish Council at 31st March, 2023, reflects its receipts and payments during the year and was approved by the Parish Council at its meeting on 10th May 2023.

Chairman

Responsible Officer

10th May 2023

FARLAM PARISH COUNCIL

BALANCE SHEET AT 31st MARCH, 2023

Balance at 1st April, 2022			
per balance sheet at 31/3/22	£	19,557.42	£ 19,557.42
Net surplus/(deficit) 2022/2023			-£ 1,579.48
Reserve Fund			£ 17,977.94

Reserve Fund represented by			
HSBC Account	£	17,977.94	
Total			£ 17,977.94

Reserve Balance			
Noticeboards	£	500.00	
Speed Indication Devices	£	3,069.00	
Play Area	£	7,500.00	
Surplus Account	£	6,908.94	
			£ 17,977.94

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 10th May, 2023.

Chairman

Responsible Officer

10th May 2023

Explanation of variances

FARLAM 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 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	16,595	19,557					
2 Precept or Rates and Levies	7,275	7,275	0	0.00%	0	NO	
3 Total Other Receipts	2,258	1,730	-528	23.38%	1	YES	Last year VAT of £288.78 was received and a grant of £1,969 towards a speed indication device. This year includes VAT of £729.78 and a legacy of £1,000 which has been agreed to go towards sealing.
4 Staff Costs	2,590	2,611	21	0.81%	0	NO	
5 Loan Interest/Capital Repayment	0	0	0	0.00%	0	NO	
6 All Other Payments	3,981	7,973	3,992	100.28%	1	YES	Main budget heading differences are as follows - 21/22 village hall grant of £300, no request 22/23; increase in grass cutting 22/23 of £132; play area repairs increase 22/23 of £107.93; no hall hire bill received 22/23, paid £80 in 21/22; professional fees of £661.00 in 22/23 for registration of land and village hall; bank charges were introduced last year - 21/22 totalled £33, 22/23 totalled £124; fencing repairs of £500 included in misc repairs for 22/23; plant tubs purchased in 22/23 at a cost of £100; contribution to xmas tree in 22/23 of £110 and assets purchased this year totalling £2665.83 compared to £430 in 21/22.
7 Balances Carried Forward	19,557	17,978				YES	VARIANCE EXPLANATION NOT REQUIRED EXPLANATION REQUIRED AS TO WHY CARRY FORWARD RESERVES ARE GREATER THAN TWICE INCOME FROM LOCAL TAXATION/LEVIES See below and reserves sheet
8 Total Cash and Short Term Investments	19,557	17,978					VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments at	26,693	28,955	2,362	8.88%	0	NO	
10 Total Borrowings	0	0	0	0.00%	0	NO	

RESERVES EXPLANATION

The reserves balance is higher than usual due to the £10k received through the Covid-19 small business grant fund in 2020/21

Reserves have been earmarked as follows:

Noticeboards	£ 500.00	£ 500.00
Speed Indication Devices	£ 5,319.00	£ 3,069.00
Play Area	£ 7,500.00	£ 7,500.00
Surplus Account	£ 6,238.00	£ 6,909.00
	£ 19,557.00	£ 17,978.00

Excessive Reserves Ratio 2.68824742 2.47120275

FARLAM PARISH COUNCIL - Y/E 31/3/2023

Explanation for 'high' reserves

(Please complete or update the highlighted boxes when the total in Box 7 is greater than 2 times the value of Box 2 because the authority held the following breakdown of reserves)

	£	£	£
Earmarked reserves*:			
Noticeboards	500		
Speed indication Devices	3069		
Play area	7500		
		<u>11069</u>	
General reserve	6909	<u>6909</u>	
Total reserves (must agree to Box 7)			<u><u>17,978</u></u>
Box 7 per Annual Return			17,978
Difference			<u><u>0</u></u>

Column B - Reserves should be renamed to show the specific purpose / name given by this authority.

Column D - Earmarked items - a value for the amount earmarked for each specific reserve should be entered more and the number can be reduced or extended as appropriate.

Column D - General reserves - this should relate to normal operating funds and should be the difference between the value of Box 7 on Section 2 of the AGAR.