

ARTHURET PARISH COUNCIL

MINUTES of the Meeting of ARTHURET PARISH COUNCIL, held in the PARISH COUNCIL OFFICES, LONGTOWN on MONDAY 7th October 2024

PRESENT

Councillor Sir JFS Graham (Chair), Councillor G Routledge (Vice Chair), Councillor M Gunson, Councillor M Irving and Councillor C Johanssen

Parish Clerk and RFO and 1 member of the public

APOLOGIES

Councillor R Graham, Councillor C Adams and Cumberland Councillor T Pickstone

Minute Number	
543	<p>Declaration Of Interest</p> <p>RESOLVED that Cllrs M Gunson and C Johanssen have an interest in the allotments</p>
544	<p>Public Participation</p> <p>To note that there was 1 member of the public present to observe only</p>
545	<p>Minutes</p> <p>The minutes of the meeting held on the 16th September 2024 were submitted</p> <p>RESOLVED to authorise the Chairman to sign the minutes of the meeting held on the 16th September 2024, confirmed as a true record</p>
546	<p>Cumberland Councillor Report</p> <p>To receive a report from Cumberland Councillor T Pickstone</p> <p>NOTED that apologies and the following were received</p> <p><i>“The only thing I was going to raise was the planning application for the SPAR, which is going to planning committee on the 16th of October, There is a site visit two days before. I am intending to give a submission on behalf of residents who have raised traffic concerns.</i></p> <p><i>Also, there have not yet been any applications to the Cumberland Council community fund from Longtown. I have £5000 to allocate and obviously a good chunk of that should be spent in Longtown. Let me know if the parish council has any ideas, it needs to be spent on things, not events”</i></p> <p>NOTED that the Parish Council would look into the possibility of applying for money for new seating</p>

<p>547</p>	<p>To receive a report from representatives on other bodies</p> <p>547.1 Longtown Community Centre Board of Trustees – Cllr Sir JFS Graham RESOLVED that the AGM was held a week ago RESOLVED that the gym is now complete with the membership increasing RESOLVED that a new boiler has been installed RESOLVED that building work is imminent with a £40k grant in place RESOLVED that Kirkandrews have given £500 to the pop-up pantry and that Arthuret considered giving a grant</p> <p>547.2 Allotment Committee – Cllr M Gunson and C Adams RESOLVED that there have been no issues RESOLVED that the 28 days’ notice to vacate letters have been adhered to</p> <p>547.3 Village Veg – Cllr M Gunson and Cllr C Johanssen RESOLVED that no further work has been done RESOLVED that Cllr Johanssen to leave the strawberry plants, remove the rest and dig over</p> <p>547.4 CAP Initiative – Cllrs G Routledge and C Johanssen RESOLVED that Cllr Johanssen asked if the project was still running RESOLVED that the PC to investigate this as the alcohol partnership is a must</p> <p>547.5 Borderlands Project – Cllr M Gunson RESOLVED that the next meeting is 5th December 2024</p> <p>547.6 Borderlands Project – Community Representative Cllr C Johanssen RESOLVED that the next meeting is 5th December 2024</p>
<p>548</p>	<p>Speed Indication Devices To receive a report on the installation of the devices</p> <p>RESOLVED that Kieron from Highways has issued the work ticket for Moor Road and Netherby Road and is looking at the possibility of installing the A7 and A6071 SIDs as well</p> <p>RESOLVED that Cllr Irving is worried about vandalism and suggested an article explaining that these have been installed with valuable grant funding for the benefit of Longtown</p>
<p>549</p>	<p>Riverside Lifesaving Equipment and Litter Bins To receive an update on the lifesaving equipment</p> <p>RESOLVED to note that the Clerk will look into the fitting of the lifesaving equipment</p>
<p>550</p>	<p>Bridge Lighting Column To receive an update on the lighting column on Longtown bridge</p> <p>RESOLVED that highways will be installing the new lamp imminently</p> <p>RESOLVED that the minutes from the 16th September, where it was agreed by the PC that the lamp be fitted, be sent to Gary Wardle for their legal department so the work can commence</p>

<p>551</p>	<p>Allotments To put forward and agree what the Parish Council consider to be the allotment committees' roles and responsibilities</p> <p>RESOLVED that this has been discussed and a meeting between the PC and allotment committee be arranged to discuss and put in place</p> <p>RESOLVED that the allotment chairman and vice chairman be invited to the next council meeting – Clerk to arrange this</p>
<p>552</p>	<p>Community Funds To discuss community pot grants To consider a grant for the lunch club that is held at the community centre To consider the funding for the senior citizen's festive lunch</p> <p>RESOLVED that the lunch club to receive £500</p> <p>RESOLVED that up to £1500 grant be utilised for the senior citizen's festive lunch</p> <p>RESOLVED that £60 had already been given for the flower show</p> <p>RESOLVED that £100 be given to each of the 2 care homes in Longtown</p> <p>RESOLVED that £100 be given to the community centre towards a children's Christmas party</p> <p>RESOLVED that £1,500 be utilised for maintenance and enhancement at the riverside</p> <p>RESOLVED that £250 be given to the pop-up pantry</p>
<p>553</p>	<p>External Auditor Report To consider the external auditor's report and certificate for the year ending 31st March 2024 and note there were issues raised for the council to comment on (<i>copy herewith</i>)</p> <p>RESOLVED that the report was read and noted by the council</p>
<p>554</p>	<p>Reports To receive a report from the Clerk detailing what has been worked on in September (<i>copy herewith</i>)</p> <p>RESOLVED that the report was noted by council members</p> <p>To receive a report from the RFO detailing what has been worked on in September (<i>copy herewith</i>)</p> <p>RESOLVED that the report was noted by council members</p>
<p>555</p>	<p>Local Government Act 1972 – Filling of Vacancies To consider person/s expressing an interest in being co-opted to membership of the Parish Council</p> <p>Following an application, this item was discussed in committee and resolved that Ms. E. Jeffrey be co-opted to the Parish Council</p>

556

Planning Applications (circulated prior to meeting)

RESOLVED that the following application was received, and the Planning Authority be advised of the Council's observations as follows:

Application Ref: 24/0584

Proposal: Variation Of Condition 2 (Approved Documents) Of Previously Approved Permission 22/0109 (Erection Of 5no. Dwellings (Reserved Matters Application Pursuant To Outline Approval 19/0325)) For Revision To Design Of Boundary Fence

Location: Paddock adjacent to Scaurbank, Netherby Road, Longtown, Carlisle, CA6 5NX

THE COUNCIL NOTED THAT A PARISHIONER HAD CONCERNS OVER PRIVACY, IF THE ORIGINAL PLANNING BOUNDARY FENCING WAS REPLACED

OBSERVATION – THE ORIGINAL PLANNING FOR BOUNDARY FENCING SHOULD STAND

Smaller Authority Name: **ARTHURET PARISH COUNCIL**

NOTICE OF CONCLUSION OF ANNUAL AUDIT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024
Accounts and Audit Regulations 2015

- 1 The audit of accounts for **ARTHURET PARISH COUNCIL** for the year ended 31 March 2024 has been completed and the accounts have been published.
- 2 The Annual Return is available for inspection by any local government elector in the area of **ARTHURET PARISH COUNCIL** on application to:

TINA ROBINSON (Responsible Financial Officer to Arthuret PC)

9 ESK STREET
LONGTOWN
CA6 5PU

TEL: 01228 791739 E: apc791739@gmail.com

Inspection hours – Monday to Thursday 9.30am to 2.00pm

- 3 Copies will be provided to any person on payment of £0 for each copy of the Annual Return

Announcement made by TINA ROBINSON

Date of Announcement: 25th SEPTEMBER 2024

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ARTHURST 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 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.		✓	prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.		✓	has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.		✓	during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.
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.		✓	considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.		✓	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.
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	responded to matters brought to its attention by internal and external audit.
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.		✓	*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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
			✓

***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:

24-6-2024

and recorded as minute reference:

S00-5-1

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

Chair

Clerk

John L. Cook
[Signature]

<http://www.arthurstparishcouncil.co.uk>

Section 2 – Accounting Statements 2023/24 for

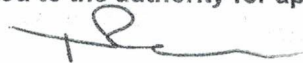
ARTHURGT PARISH COUNCIL.

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	22,004	22,004	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	62,208	71,388	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	33,330 RE-ESTATED	35,180	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	35,468	37,344	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	60,130	92,502	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	22,004 RE-ESTATED	(1,274)	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	22,004 RE-ESTATED	(1,274)	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	227,435	236,075	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)		✓		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)			✓	The figures in the accounting statements above exclude any Trust transactions.

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



Date

24-6-24


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

24-6-2024

as recorded in minute reference:

S00-S.2

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



Section 3 - External Auditor Report and Certificate 2023/24

In respect of **Arthuret Parish Council**

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 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 the 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.

Section 1 of the AGAR was completed as approved on 24/06/2024 with a minute reference 500.5.1. Section 2 of the AGAR was dated on the same day with a minute reference 500.5.2. The minutes found on the Parish Council's website clearly show both Sections 1 and 2 were approved at the meeting held on 24/06/2024 but recorded as minute item 491.1. As such, the minute references reflected on the AGAR are incorrect. We would expect this to be reflected in the council's response to Assertion 3 on the 2024-25 return and any future minute references to match back to the reference provided in those minutes.

A review of the Council's website, the Finance section and using the search function, has identified that the Council does not appear to have fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the final audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access, which includes publication on the Council's website. The Council amended Section 2 of their 2022/23 return year during the 2022/23 review process however only the original version of the return is visible on the Council's website. In addition, the Notice of Conclusion included in the 2022/23 section of the website is the notice of conclusion of the 2022 review process. Therefore, it appears that the 2023 notice of conclusion has not been published as is required by regulation 16 of the Accounts and Audit Regulations 2015. The Council should bring these points into line with the regulations as soon as practically possible.

We identified during our review of the Annual Governance and Accountability Return that box 1 of the prior year column (2023) on Section 2 - Accounting Statements did not agree to the figures provided on the 2022-23 form. No explanation was provided for this amendment and the box has not been marked as 'Restated' to bring it to the attention of the reader. As the figures for the 2024 year appear to be correctly stated we do not believe this should impact the 2024-25 return.

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

On review, the council's year end reserves balance is negative. This is because one of the bank accounts contained several outstanding cheques yet to be paid out as at 31/03/2024. However, after this date the Council have informed us that they have written off £2,568.32 of older uncleared payments and had this been done before the period end then the balance would not have been negative. The Council should keep this under review and ensure that they have sufficient reserves to cover expenditure. Per Paragraph 5.33 of JPAG Practitioners' Guide, best practice suggests this should generally be at least 3 months expenditure as a minimum. These cannot include ring fenced funds and should avoid including funds which are designated for another purpose.

The Council have failed to ensure that there is a sound system of internal controls during the period which is correctly reflected on the AGAR. The Council have plans in place to resolve this and we expect to see these plans in action for 2024-25.

Incomplete information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The Parish Council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2023/24

We 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.

External Auditor Name

 **MOORE**

External Auditor Signature



Date

20/09/2024

The following are items that have been worked on in September 2024

Plumber

There is no hot water in the council rooms. Have contacted Arthur Warwick who has been in. He is ordering a new tap for one of the WC's. The toilet is also leaking, and he will sort this

Contacts Lists

Have drawn up a contact list for office use only

Rotary Club

Have contacted the rotary club regarding the Senior Citizens Christmas Lunch

TRO's (Traffic Regulation Orders)

Have started to compile a list of road markings that we would like to be done – disabled parking bays, 30mph limits painted on roads. If there is anything you may have noticed please let me know

Correspondence from Parishioners

Dealing with 2 issues regarding overhanging trees. Blocked drains on English Street, Swan Street and Albert Street have been reported to Cumberland Highways

Paperwork

Still sorting through paperwork in the office and either refiling or disposing of it

The following documents have also been circulated: -

NALC – Newsletter x2

CALC – July and August news

CALC – Training bulletin

CALC - Launch of New Cumbria People and Nature Network Website

CALC – More investment in your communities

CALC - Polling District and Polling place review

CALC - Board Director vacancy in North Cumberland

CALC - Request for guestlist nomination 50th Anniversary Celebration at Carlisle Cathedral, Friday 4th October 2024

CALC – Community panels, one year on

CALC – A taste of Cumbria

CALC – Annual review 2024

CALC – AGM Invite

CALC - Cumberland Council Planning Policy Update & Statement of Community Involvement

Consultation 13th September 2024 - 25th October 2024 Minerals

NALC – Chief Executive Bulletin x2

CALC – Charge my street webinar

CALC - Invite to Workshops for Cumbria LNRS Mapping

Cumbria Police - September 2024 - Carlisle & Rural

NALC – Events

NALC – Job listings

CALC - Message from the Lieutenancy of Cumbria: Thank you and Remembrance

Planning Applications – x1

RFO REPORT FOR 7th OCTOBER 2024 – Agenda Item 13 (per published agenda)

Per the Accounts and Audit Regulations and the Joint Panel on Accountability and Governance (JPAG), for Assertion 7 – Reports from Auditors – in order to comply and warrant a positive response to this assertion, the authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate. This is what we are doing now.

I do tend to feel like the proverbial 'bad cop' over the last few months. However, all I am trying to do is ensure that Arthuret PC and its councillors are aware of any relevant legislation and best practice and comply accordingly. Also, some of the issues raised by the external auditor are not historic and cannot be blamed on previous administration it is current.

Box 1

Point 1 – The minutes. Parts 1 and 2 of the AGAR need to be agreed at a PC meeting and the minute recorded on the AGAR. Usually, as was the case with Arthuret PC, the minutes are not drafted prior to submission of the AGAR to the external auditors, therefore, the Clerk or RFO looks at the last lot of minutes, works forward and calculates the correct sequential minute by that method. This is what I did for this council's AGAR. However, although agreed as a true record, previous minutes were put up in the noticeboard and onto the website which was followed by 1 councillor removing the minutes from the noticeboard then contacting another councillor who then instructed the clerk to remove the agreed minutes from the website, amend those minutes and have them reuploaded. You cannot do this. I have undertaken free training with Scribe and the first free module of Clerk's training with CALC, once agreed the minutes are a legal record and can be used as evidence in a court of law and cannot be amended, this is per the Local government Act 1972, Sch. 12, para 41. Only if they are found to be inaccurate can they be amended and that must be by a resolution of the council, not individual councillors. Those altered minutes are the reason why the ones on the AGAR were no longer in sequential order.

The Parish Council needs to acknowledge the above, reinstate the original agreed minutes which will then alter the numbering of other minutes but this needs to be carried out. There are agendas online that do not reflect what was discussed in meetings and therefore the relevant minutes to that meeting do not reflect what was discussed/agreed. Minutes should also have the pages consecutively numbered and I think the parish council should look at the actual numbering of the minutes themselves because it is difficult to see what year they relate to. The Parish Council needs to be transparent in its actions and this is not always the case at the minute.

Point 2 – Website – Finance section – The lack of compliant documents has already been noted and is being addressed, that is, 5 years' worth of AGARs and associated accounts/financial information should be on the PC's website in order to comply with the Accounts and Audit Regulations. All necessary financial documentation should be uploaded and available by the end of the month.

Point 3 – Box 1 of prior years' column - noted. There was clearly an adjustment of the 22/23 accounts by the previous clerk/internal auditor, although I corrected this, I should have written restated on the AGAR form.

Box 2

Point 4 – Reserves – I have reviewed the PC minutes and can see that the lack of or low level of reserves has been raised several times. I will make adjustments for this in the next budget, however, it is then down to the council as to what precept they actually set. I would ask that all councillors review the budget thoroughly and understand it, as last years was arithmetically incorrect and included income that would never materialise.

Where the auditor makes mention of older cheques being written off in the period ending 31st March 2024, this would not have been possible. Those cheques were written to pay for various items however, they were not cashed for whatever reason and had to be reissued, then the old cheques written off.

Point 5 – internal controls – this has partly been addressed and new internal controls have been introduced since the appointment of a new RFO in June 2024. For example, monthly bank reconciliations, list of financial transactions and quarterly monitoring reports. I still need to liaise with the clerk as some financial information on the published risk assessment is incorrect. We also need to formally appoint an internal auditor, this and the risk assessment must be considered by the council and minuted.

Point 6 – variances – old form had been completed which did not require an explanation for box 7 & 8. The new form does and when sent out by the external auditor was duly completed and the explanation acknowledged and accepted. The difference was due to the lack of reserves.