Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025.**
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 2025.** 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 2025
   - 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 2024/25

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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025.**

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 **the dates set for the period for the exercise of public rights**, 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 **31 March 2025** 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? **NB:** 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** or from **www.ada.org.uk**

Annual Internal Audit Report 2024/25

KINGMOOR PARISH COUNCIL

[redacted] WWW.kingmoorparishcouncil.org

During the financial year ended 31 March 2025, 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 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. **If** the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")*	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

	Yes	No	Not applicable
O. **(For local councils only)** Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 28 April 2025

Name of person who carried out the internal audit: P.L. GAUNTLETT

Signature of person who carried out the internal audit: [signature]

Date: 28/04/2025

***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 2024/25

We acknowledge as the members of:

KINGMOOR 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 2025, that:

	Agreed		
	Yes	No*	*'Yes' means that this authority:*
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.*

	Yes	No	N/A	
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.			✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

***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

www.kingmoorparishcouncil.org

Section 2 – Accounting Statements 2024/25 for

Kingmoor Parish Council

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	*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.*
1. Balances brought forward	21038	26208	*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	14267	12600	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	5508	30587	*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	5071	6090	*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	∅	∅	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	9534	53168	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	26208	10137	*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	26208	10137	*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	80106	114214	*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	∅	∅	*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 2025 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 10/05/2025

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 2024/25

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 02as 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 2025; 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 2024/25

(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 2024/25

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 2025.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature SIGNATURE REQUIRED Date DD/MM/YY

Additional information to be submitted with Part 3 AGAR Checklist

Item required.	
1. State the basis of accounts – Income and Expenditure (I&E) **or** Receipts and Payments (R&P).	R+P
2. Bank reconciliation(s) for all bank accounts held in the authority's name (N.B. a pro-forma document is available online).	✓
3. Explanations of significant variances – with numerical support: For boxes 2 – 10 in the Accounting Statements, where the 2025 figure is 15% greater than, or 15% less than, the 2024 figure **unless** the variance is less than £500. Please also provide an explanation if the variance is greater than £100,000 regardless of whether this is less than 15%. Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates (N.B. a pro-forma document is available online).	✓
4. Where **other income (Box 3) is greater than £100k and 50% of precept**, we require a breakdown of other income for 2023/24 and 2024/25.	✓
5. *Where* ***income (total of Boxes 2 to 3) or expenditure (total of Boxes 4 to 6) is greater than £2m*** *then we will also require:* • *A copy of the full internal auditor report provided by your internal auditor (IA);* • *Supporting evidence of:* *a. the council's assessment that the IA is independent of the council.* *b. the council's assessment that the IA is competent to undertake the role.* *c. the current and appropriate letter of engagement* *d. the authority considering and agreeing the IA programme of work against its identified risks.* *e. copies of the minutes of the meetings considering the IA's findings together with evidence that any recommendations have been addressed;* ***and*** • *Bank statements covering 31 March 2025 to support the bank reconciliation(s) provided*	N/A
6. A reconciliation between boxes 7 and 8 – this must be quantified (N.B. a pro-forma document is available online).	✓
7. An explanation of any 'No' answers in Section 1 (Annual Governance Statement).	✓
8. An explanation of any 'No' answers in the Annual Internal Audit Report.	✓
9. A breakdown of the types of reserves held between general reserves, earmarked reserves and restricted (ring-fenced) reserves (N.B. a pro-forma document is available online).	✓
10. Where any investments are included as part of the Box 9 figure, please provide a summary of these amounts.	✓
11. Whether you use the general power of competence.	No
12. The dates for the period for the exercise of public rights (N.B. a pro-forma document is available online).	✓
13. Explanation for the Council's decision for their period for the exercise of public rights if different to the standard period (i.e. 3 June 2025 – 14 July 2025).	✓
14. Copy of this completed sheet provided with your AGAR submission.	✓

Kingmoor Parish Council

Income **2024 - 2025**

Date	Description	Detail	Ref	Precept	Other Grant	Bank Interest	Wayleave	VAT	Total	
	Budget			£12,600.00	£0.00	£0.00	£30.00	£250.00	£12,880.00	
	Balance			£0.00	£24,200.00	£0.00	-£2.90	£6,110.28	£30,307.38	
	Income to date			£12,600.00	£24,200.00	£0.00	£27.10	£6,360.28	£43,187.38	
22/04/2024	Cumberland Council	Precept 2024/25		£12,600.00	£0.00	£0.00	£0.00	£0.00	£12,600.00	
02/09/2024	HMRC							£1,763.85	£1,763.85	£14,363.85
20/09/2024	CWMET				£8,000.00				£8,000.00	£22,363.85
19/11/2024	HMRC							£2,220.98	£2,220.98	£24,584.83
27/12/2024	CWMET				£16,200.00				£16,200.00	£40,784.83
15/01/2025	North West Electric						£27.10		£27.10	£40,811.93
14/02/2025	HMRC							£2,375.45	£2,375.45	

Kingmoor Parish Council

Expenditure 2024 - 2025

Date	Payee	Description	Payment Method	Clerk's Salary inc. tax	Admin. & Stationery + Office All.nce + Mileage	CALC / SLCC Annual Subs	Room Rent	Annual Insurance	Grass Cutting	Audit Fees Internal /external	Repairs	Playground Inspections	St Mary's Churchyard	Councillor Training & Admin	Clerk Training	IT Computer M.ce	Tree Surgery & Maintenance	Contingency	VAT	TOTALS GROSS	Cycle way	Play Area	
	Budget			£5,600.00	£600.00	£300.00	£120.00	£675.00	£800.00	£95.00	£550.00	£150.00	£400.00	£200.00	£35.00	£1,200.00	£400.00	£500.00	£0.00	£11,625.00	£0.00	£0.00	
	Balance			-£490.50	-£170.97	-£69.72	-£5.00	£160.34	£800.00	-£5.00	£228.15	£25.00	£400.00	£200.00	£35.00	£301.67	£400.00	£500.00	-£7,123.49	-£4,814.52	-£5,000.00	-£37,818.87	
	Expenditure to date			£6,090.50	£770.97	£369.72	£125.00	£514.66	£0.00	£100.00	£321.85	£125.00	£0.00	£0.00	£0.00	£898.33	£0.00	£0.00	£7,123.49	£16,439.52	£5,000.00	£37,818.87	£59,258.39
02/05/2024	A Dawes	Wages & Exp - April	BS	£398.13	£29.34														£5.87	£433.34			
02/05/2024	HMRC	Tax April	BS	£92.80																£92.80			
22/05/2024	Zurich Insurance	Insurance renewal	BS					£514.66												£514.66			
22/05/2024	Kate Beaty	Internal Audit	BS							£100.00										£100.00			
22/05/2024	Rocket Sites	Website	BS													£275.00			£55.00	£330.00			
22/05/2024	SLCC	Clerk Membership	BS			£49.41														£49.41			
22/05/2024	Cumberland Council	Cycleway	BS																	£0.00	£5,000.00		
22/05/2024	Cache4 IT	Computer Maint.	BS													£623.33			£124.67	£748.00			
28/05/2024	A Dawes	Wages & Exp - May	BS	£397.93	£23.63															£421.56			
29/05/2024	HMRC	Tax May	BS	£93.00																£93.00			£7,782.77
30/06/2024	Unity Bank	Service Charge	BS		£18.00															£18.00			£7,800.77
01/07/2024	HMRC	Tax June	BS	£93.00																£93.00			
01/07/2024	Play Inspection Co.	Outdoor Inspection	BS									£125.00							£25.00	£150.00			
01/07/2024	A Dawes	Wages & Exp - June	BS	£397.93	£29.69															£427.62			
01/07/2024	CALC	Subscription	BS			£320.31														£320.31			
01/07/2024	Playdale	Play Equipment	BS																£777.84	£777.84		£3,889.20	
22/07/2024	D M Payroll Services	Payroll Service	BS		£90.00															£90.00			
22/07/2024	D Faulder	Play Area Repairs	BS								£23.50								£3.50	£27.00			
22/07/2024	A Dawes	Wages & Exp - July	BS	£462.18	£17.69															£479.87			
22/07/2024	HMRC	Tax July	BS	£109.00																£109.00			£14,164.61
12/08/2024	CWMET	3rd Party Contribution to Play Area	BS																			£3,420.00	
21/08/2024	A Dawes	Wages & Exp - August	BS	£291.58	£118.29															£409.87			
21/08/2024	HMRC	Tax August	BS	£93.00																£93.00			
21/08/2024	Playdale	Play Equipment	BS																£777.84	£777.84		£3,889.21	£22,754.53
22/09/2024	A Dawes	Wages & Exp - September	BS	£397.93	£36.49															£434.42			
22/09/2024	HMRC	Tax September	BS	£93.00																£93.00			
30/09/2024	Unity Bank	Service Charge	BS		£18.00															£18.00			£23,299.95
28/10/2024	A Dawes	Wages & Exp - October	BS	£397.93	£15.53															£413.46			
28/10/2024	HMRC	Tax October	BS	£93.00																£93.00			
28/10/2024	Playdale	Play Equipment	BS																£2,220.98	£2,220.98		£11,104.89	
31/10/2024	Unity Bank	Service Charge	BS		£5.40															£5.40			£37,137.68
25/11/2024	HMRC	Tax November	BS	£123.00																£123.00			
25/11/2024	A Dawes	Wages & Exp - November	BS	£518.09	£49.98															£568.07			
25/11/2024	DM Payroll Services	Payroll Service	BS		£60.00															£60.00			
30/11/2024	Unity Bank	Service Charge	BS		£6.00															£6.00			£37,894.75
23/12/2024	HMRC	Tax December	BS	£96.80																£96.80			
23/12/2024	A Dawes	Wages & Exp - December	BS	£412.90	£18.33															£431.23			
31/12/2024	Unity Bank	Service Charge	BS		£6.00															£6.00			£38,216.08
20/01/2025	The Rockcliffe Centre	Room Rent	BS				£125.00													£125.00			
20/01/2025	HMRC	Tax January	BS	£96.80																£96.80			
20/01/2025	A Dawes	Wages & Exp - January	BS	£412.90	£17.94															£430.84			
20/01/2025	Robin Davy	Repairs to bus shelter	BS								£150.00									£150.00			
20/01/2025	Playdale	Play Equipment	BS																£2,345.78	£2,345.78		£11,728.90	
20/01/2025	FirstAid4Less	Blood Control Kits	BS								£148.35								£29.67	£178.02			
31/01/2025	Unity Bank	Service Charge	BS		£6.00															£6.00			£53,277.42
11/02/2025	ICO	Information Office Fee	DD		£35.00															£35.00			
20/02/2025	Playdale	Play Equipment	BS																£378.67	£378.67		£1,893.33	
20/02/2025	HMRC	Tax February	BS	£96.60																£96.60			
20/02/2025	A Dawes	Wages & Exp - February	BS	£413.10	£39.38															£452.48			
28/02/2025	Unity Bank	Service Charge	BS		£6.00															£6.00			£56,139.50
24/03/2025	A Dawes	Wages & Exp - March	BS	£413.10	£9.74															£422.84			
24/03/2025	HMRC	Tax March	BS	£96.80																£96.80			
24/03/2025	Newsletter costs	Spring Newsletter	BS		£108.54															£108.54			
24/03/2025	Playdale	Play equipment	BS																£378.67	£378.67		£1,893.34	
31/03/2025	Unity Bank	Service Charge	BS		£6.00															£6.00			£59,045.69
																				£0.00			

KINGMOOR PARISH COUNCIL

Budget v Actual Report March 2025

	Budget 2024 2025	Actual to March 2025
Income		
Precept	£12,600.00	£12,600.00
Wayleave	£30.00	£27.10
Interest		
Play Area Grant		£24,200.00
VAT Reclaim	£250.00	£6,360.28
TOTAL	**£12,880.00**	**£43,187.38**
Expenditure		
Clerk's Salary inc. tax	£5,600.00	£6,090.50
Administration & Stationery	£600.00	£770.97
CALC / SLCC Annual Subs	£300.00	£320.31
SLCC Annual subs	£0.00	£49.41
Room Rent	£120.00	£125.00
Annual Insurance	£675.00	£514.66
Grass Cutting	£800.00	£0.00
Audit Fees Internal / External	£95.00	£100.00
Repairs to Play Equip/Fencing	£550.00	£321.85
Playground Inspections	£150.00	£125.00
CYCLEWAY	£5,000.00	£5,000.00
PLAY AREA	£0.00	£37,818.87
St Mary's Churchyard	£400.00	£0.00
Councillor Training & Admin	£200.00	£0.00
Clerk Training	£35.00	£0.00
IT Computer M.ce	£1,200.00	£898.33
Tree Surgery & Maintenance	£400.00	£0.00
Contingency	£500.00	£0.00
VAT Reclaimable	£0.00	£7,123.49
TOTAL	**£16,625.00**	**£59,258.39**
+ or - change to Reserves	**-£3,745.00**	**-£16,071.01**

KINGMOOR PARISH COUNCIL

BANK RECONCILIATION AT 31st March 2025

Unity Bank A/c 20459592

Opening balance cash book as at 01.04.2024	£26,207.84		
Income	£43,187.38	Expenditure	£59,258.39
		Balance c/f	£10,136.83
	£69,395.22		£69,395.22

Bank reconciliation		
Balance per statement @ 31.03.25	£10,136.83	£0.00
Less o/s payments		
	£10,136.83	

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BANK BALANCES	B/F	C/F
Unity Bank	£26,207.84	£10,136.83
	£26,207.84	£10,136.83

Note - Amount still available from CWMET Grant	**£10,000.00**

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

Allan Dawes **CLERK/RFO to the Parish Council**

KINGMORE PARISH COUNCIL

Breakdown of reserves held 31/03/2025

		£	£	£		
Earmarked reserves:						
Carlisle City Council	Cargo Play Area	£580.00				
Elizabeth Fell Trust	Cargo Play Area	£2,179.92				
Pledged by KPC	Cargo Play Area	£1,000.00				
			£3,759.92			
General reserves		£6,376.91			% of Precept	**0.5061** to be less than 2
			£6,376.91			
Total reserves				**£10,136.83**		
Box 7 per Annual Return				£10,136.83		
Difference				**£0**		

Explanation of difference (if applicable):

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. There maybe fewer than 5 reserves or more and the
Column D - Ring-fenced items - a value for the amount restricted (ring-fenced) for each specific reserve should be entered. There maybe fewer than 5 reserves or more
Column D - General reserves - this should relate to normal operating funds and should be the difference between the total of all Earmarked reserves and Restricted (ring-

Kingmoor Parish Council

Expenditure 2024 - 2025 Greater than £100

02/05/2024	A Dawes	Wages & Exp - April	£433.34
22/05/2024	Zurich Insurance	Insurance renewal	£514.66
22/05/2024	Kate Beaty	Internal Audit	£100.00
22/05/2024	Rocket Sites	Website	£330.00
22/05/2024	Cumberland Council	Cycleway	£5,000.00
22/05/2024	Cache4 IT	Computer Maint.	£748.00
28/05/2024	A Dawes	Wages & Exp - May	£421.56
01/07/2024	Play Inspection Co.	Outdoor Inspection	£150.00
01/07/2024	A Dawes	Wages & Exp - June	£427.62
01/07/2024	CALC	Subscription	£320.31
01/07/2024	Playdale	Play Equipment	£4,667.04
22/07/2024	A Dawes	Wages & Exp - July	£479.87
22/07/2024	HMRC	Tax July	£109.00
12/08/2024	CWMET	3rd Party Contribution to Play Area	£3,420.00
21/08/2024	A Dawes	Wages & Exp - August	£409.87
21/08/2024	Playdale	Play Equipment	£4,667.05
22/09/2024	A Dawes	Wages & Exp - September	£434.42
28/10/2024	A Dawes	Wages & Exp - October	£413.46
28/10/2024	Playdale	Play Equipment	£13,325.87
25/11/2024	HMRC	Tax November	£123.00
25/11/2024	A Dawes	Wages & Exp - November	£568.07
23/12/2024	A Dawes	Wages & Exp - December	£431.23
20/01/2025	The Rockcliffe Centre	Room Rent	£125.00
20/01/2025	A Dawes	Wages & Exp - January	£430.84
20/01/2025	Robin Davy	Repairs to bus shelter	£150.00
20/01/2025	Playdale	Play Equipment	£14,074.68
20/01/2025	FirstAid4Less	Blood Control Kits	£178.02
20/02/2025	Playdale	Play Equipment	£2,272.00
20/02/2025	A Dawes	Wages & Exp - February	£452.48
24/03/2025	A Dawes	Wages & Exp - March	£422.84
24/03/2025	Newsletter costs	Spring Newsletter	£108.54
24/03/2025	Playdale	Play equipment	£2,272.01

Explanation of variances 2024/25 – Kingmoor Parish Council

Name of smaller authority:

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, 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 £500);
- variances of more than £100,000 must be explained even where this constitutes less than 15%;

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15%	Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	26,208	21,038					opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	12,600	14,267	-1,667	11.68%	NO	NO		
3 Total Other Receipts	30,587	5,508	25,079	455.32%	YES	NO		Additional receipt of £24,200 Grant Funding, also additional £5,934.50 VAT Reclaimed
4 Staff Costs	6,090	5,071	1,019	20.09%	YES	NO		Additional Employment costs for permanent employee as 2024 had 8 months of Locum cover @ £3087 which was £772 lower than employed costs
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	NO		
6 All Other Payments	53,168	9,534	43,634	457.67%	YES	NO		Additional costs of £37,818.87 for the Play Area together with £5,000 paid over for the Cycleway project
7 Balances Carried Forward	10,137	26,208	-16,071	61.32%	YES	NO		as above
8 Total Cash and Short Term Investments	10,137	26,208	-16,071	61.32%	YES	NO		as above
9 Total Fixed Assets plus Other Long Term Investments and Assets	113,836	80,106	33,730	42.11%	YES	NO		Additional equipent for the Play area
10 Total Borrowings	0	0	0	0.00%	NO	NO		

KINGMOOR PARISH COUNCIL
ASSET REGISTER
Updated March 2025

Description of Asset	Value	Location	Custodian	Date Purchased	Present use	Disposed
1 Bus shelter	£2,100	Cargo	Parish Council	1994	For parishioners in Cargo	
1 Fencing surrounding play area	£3,710	Cargo	Parish Council	1996	For parishioners in Cargo	
5 Noticeboards @ 880 net	£4,400	2 Crindledyke 2 Cargo 1 Stainton	Parish Council	unknown	For parish council village communications	
Cargo Playground Purchased from Playdale Playgrounds	£86,402	Cargo	Parish Council	2007 2024	Play area for Cargo Village children	
2 Benches	£554	1 Crindledyke 1 Stainton	Parish Council	2016	For parishioners in villages	
3 Bench (donation)	£0	Cargo	Parish Council	2 unknown 1 2016	For parishioners in village	
1 Printer	£0	Clerks Home	Clerk	2022	For Clerks employment	2023
1 Projector	£210	Clerks Home	Clerk	2016	For planning and parish agenda items	
1 Laptop	£889	Clerks Home	Clerk	2022	For Clerks employment	
1 Vehicle activated sign	£4,973	Crindledyke	Parish Council	2017	For traffic calming Crindledyke	
3 Interpretation Boards	£3,636	Crindledyke Stainton Cargo	Parish council	2019	For parishioners and visitors to the parish	
3 Benches – Part Carlisle City Council funded – Restarting Communities following Pandemic	£2,313	2 Cargo 1 Crindledyke	Parish Council	2022	For parishioners and visitors to the parish	
3 Defibrillators	£4,849	Crindledyke Cargo Stainton	Parish Council	2023	For parishioners and visitors to the parish	
3 Bllod Control Kits	£178	Crindledyke Cargo Stainton	Parish Council	2024	For parishioners and visitors to the parish	
Total Assets	**£114,214**					

KINGMOOR PARISH COUNCIL
SIGNIFICANT VARIATIONS FOR THE YEAR ENDED 31st MARCH,

BOX 2 - PRECEPT				
	2024	2025	Difference	Being
	£14,267	£12,600	-£1,667	Reducton in request as previous year had additional precpt for election
BOX 3 - OTHER RECEIPTS				
	2024	2025	Difference	
	£5,508	£30,587	£25,079	
	2024	2025	Difference	
VAT	£426	£6,360	£5,934	Additional VATable activity reclaimable
Wayleave	£27	£27	£0	
Grants	£5,000	£24,200	£19,200	Additional external grant for Play Area
Other	£55	£0	-£55	
Rounding	£0	£0	£0	
	£5,508	£30,587	£25,079	
BOX 4 - STAFF COSTS				
	2024	2025	Difference	
	£5,071	£6,090	£1,019	Additional employment costs above locum costs

BOX 6 - ALL OTHER PAYMENTS				
	2024	2025	Difference	
	£9,534	£53,168	£43,634	
	2024	2025	Difference	
Grass cutting	£330	£0	-£330	No grass cutting invoices 2025
Insurance	£609	£515	-£94	Reduction in premiums
Hall hire	£120	£125	£5	
Subs & Donations & Grants	£1,685	£370	-£1,315	No donations made 2025
Audit Fees	£90	£100	£10	
Repairs	£0	£322	£322	Repairs to bus shelter and purchase of bleed control kits
Admin costs	£224	£771	£547	£96 Bank charges £109 Newsletter £170 Payroll admin £114 Copier costs
Defibrillators	£4,849	£0	-£4,849	None bought in 2025
Other	£167	£125	-£42	
I.T. & Comp. maint & Website & ICO	£1,051	£898	-£153	
Cycleway	£0	£5,000	£5,000	Grant paid over for contribution to Cycleway
Play Area	£0	£37,819	£37,819	Cost of additional equipment and restoration of Play Area
VAT	£410	£7,123	£6,713	Increased VATable activity
Rounding	-£1		£1	
			£0	
			£0	
			£0	
			£0	
			£0	
	£9,534	£53,168	£43,634	

P L GAUNTLETT
54 INGLEWOOD CRESCENT
CARLISLE
CA2 6JL
Tel 07990951554

28 April 2025

Parish Clerk
Kingmoor Parish Council

Dear Parish Councillors

I have reviewed the accounts for the Parish Council for the year ended 31 March 2025.

I am pleased to inform you that they are all in order and correct.

The role of the Internal Auditor is not just to check the Parish Councils accounts it is to review all the Councils internal controls. Accordingly, I have reviewed your risk assessments, minutes and financial records and they are all in order.

Ms P L Gauntlett