Kingston Parish Council (KPC)

Minutes of Meeting Held at 7.30pm on 13th May 2025

Present

Paul Wheeler(PW) (Chair)
Mark Nicholls (MN) (Parish Councillor)
Sue Dalgleish (SD) (Clerk)
Julie Conder (JC) (Vice-Chair)
Miki Ellar (ME) (Parish Councillor)

Meeting commenced at 7.30pm

1 **Apologies**
None

2 **Approval of Previous Minutes of Parish Council Meetings**
2.1 Minutes from Meeting on 11th March 2025 approved and signed by PW.
2.2 Minutes from Meeting on 22nd April 2025 approved and signed by PW.

3 **County Councillor's Report** – Nothing to report

4 **District Councillor's Report** – Nothing to report

Matters Ongoing

5. **Planning Application – 25/01209/FUL** - Kingston Pastures Farm, Old Wimpole Road, Arrington, Cambridgeshire - siting of an off-site package treatment plant and new discharge pipe to the watercourse.
The parish council discussed the application and decided that their decision was Neutral. SD will complete the necessary online form with South Cambs.

6. **Cranes Lane/The Green – Water issues (PW)**

There are still two blocked drainage pipes in the village – one in Cranes Lane and the other on The Green. We are currently awaiting further details from the Drainage and Resilience Team regarding their progress to arrange a drain survey in both locations to map the paths of both sets of drains which will help us arrange for the blockages to be cleared. PW plans to attend meetings being held by the county council to monitor progress this and other issues.

7. **Tree Survey (PW)**
Work has been booked in to be carried out on 16th May 2025. This survey will map all the trees in the Orchard and also advise of any ongoing maintenance issues that the parish council should plan for in the future.

8. **20 MPH Speed Limit in Kingston (PW)**
   An application for the next round of funding has been submitted - we await further details to confirm if our application has been successful.

9. **Update on Land Registry - The Orchard (MN)**
   MN reported that work to prepare submission papers for registering the land at the northern end of the Orchard is on-going. Councillors have been asked to provide verification of identity as part of the process - this is being finalised currently.

   Details of further progress will be provided at the next parish council meeting.

10. **Open Spaces Report (MN)**

    MN reported that grass and brambles are growing quickly at this time of year but work has been carried out to maintain paths etc. The path beside the old railway bridge has been cleared to maintain cycle access. It was decided to obtain quotations from our gardening contractor to cut the paths at the bridge and in the Sweards which can then be considered at a future meeting.

Matters Arising

11. **Submission and of Annual Accounts/AGAR/Audit 2025 (JC/SD) – Appendix A**

    SD reported that our internal auditor has completed his audit work for the financial year 2024/25 and found everything to be in order.

    He has signed the Audit Certificate for inclusion in our AGAR document submission. Our income and expenditure figures were confirmed to be below the threshold which would require an external audit. The council reviewed the documents and agreed the following:-

    The Certificate of Exemption was approved.
    The Government Statement was approved.
    The Accounting Statement was approved.

    The AGAR papers were signed by both PW and SD.

    Figures will be available for public viewing between Tuesday 3rd June 2025 and Monday 14th July 2025

    SD will submit the copy of the AGAR certificate of exemption document to the external auditor.

    SD will also arrange for notification of financial consultation period to be advertised on the village notice board and also on the village website.

12. East West Rail Update (JC)

JC advised that she attended a meeting with MP Pippa Heylings following an invitation we received. The meeting was attended by representatives of several villages in the area. However it was subsequently pointed out to us that Kingston is not in the constituency represented by Pippa Heylings, so it might not be worth our while to attend any future such meetings.

13. Annual Allotment Renewal (SD)

SD advised that the annual renewal process has now been completed for the year.

14. Biodiversity Policy (PW)

The council discussed the creation of a biodiversity policy for the parish council and confirmed that we will take biodiversity into our decision-making processes as a parish council. Due to the rural nature of the village, we already encourage biodiversity in many of our current works e.g. village grass cutting policy and the upcoming orchard tree survey.

15. Appointment of new parish councillor (PW)

The parish council discussed how to recruit a new parish councillor – it was agreed that an advert would be placed in the parish magazine and also the topic would be mentioned at village coffee mornings.

16. APM Meeting (SD)

SD advised that preparations are all in hand for the APM on Tuesday 27th May 2025. Several reports have already been received for the meeting and the remaining reports will be expected soon

17. CAPALC Renewal (SD)

The parish council voted to renew the subscription to CAPALC at a cost of £208.58.

18. Zurich Insurance Renewal (SD)

The parish council voted to renew the parish council's insurance policy with Zurich insurance at a cost of £300.00.

19 Correspondence

19.1 The White House - Planning Application

The Parish Council held a planning meeting on 22nd April 2025 and a submission with comments was made online to South Cambs Planning Department in the usual way. Details of all comments in respect of this planning application can be viewed on the South Cambs website using ref 25/01377/FUL.

20. Conservation Area Planning Non-Compliance Case EN/00090/25 – The White House, Field Road, Kingston Cambridgeshire

We await details of South Cambs Planning Department's decision in respect of the Non-compliance Case - SD will issue a reminder email to the planning department.

21. Invoices Paid and for Approval

Company	Service	Date Paid	Amount	Paid by:
P Wheeler expenses claim	Invoice for timber reflective verge posts for village	14 March 2025	155.00	B/P
P Wheeler expenses claim	Playpark and verge repair materials	17 March 2025	322.99	B/P
Parish Online	Annual Subscription Renewal	18 March 2025	43.20	B/P
CAPALC	Annual subscription Renewal	19 March2025	208.58	B/P
Total Energies	Street Lighting monthly charge	21 March 2025	6.92	D/D
James Wakeling	Village Grass Cutting services	24 March 2025	302.50	B/P
P Wheeler expenses claim	Parking Signs for village hall car park	31 March 2025	170.34	B/P
Unity Trust	Bank service Charge monthly	31 March 2025	6.00	D/D
Zurich Insurance	Annual Insurance Renewal Premium	14 April 2025	300.00	B/P
South Cambs Council	Allotment Rental Charge (Annual)	22 April 2025	30.00	B/P
Information Commissioner's Office	ICO -Data Protection Certificate Renewal 2025/26	24 April 2025	47.00	D/D
Public Works Loan Board	Village Hall renovation Loan re-payment	30 April 2025	643.79	D/D
Unity Trust	Bank Service Charge - Monthly	30 April 2025	6.00	D/D

All invoices were agreed for payment.

19. Bi-monthly Report (JC) Appendix B

JC discussed the end of year figures as at 31 March 2025. She also discussed the financial report report as at 30th April 2025 and reported that the finances were as expected for the time of year.

20 Items for next meeting to be held on 8 July 2025

Nothing to report

20. A.O.B

20.1 Annual Play Park inspection Report – it was agreed PW would investigate the various items listed on the annual inspection report as requiring attention and would report back to the council on the suggested plan of action for each item.

20.2 There is currently a blocked sewage drain in the village affecting several properties – Anglia Water have been notified and it is hoped they will come to clear the blockage in the next day or so. Several people in the village are monitoring the problem.

20.3 It was reported that grass cutting within the village is going well. It was also discussed whether permission would be required to remove a few of the lower branches on the Oak tree located in the grassed area beside the crossroads to make grass cutting easier around the tree area. We will look into the matter to ascertain if planning permission is required or whether the work can be done sooner.

The meeting closed at 9.28pm.

Minutes reference: 20250513

Signed: .....

Date: .....

APPENDIX A

Certificate of Exemption – AGAR 2024/25 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 2025, 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 2025 and a completed Certificate of Exemption is submitted no later than **30 June 2025** notifying the external auditor.

Kingston Parish Council

certifies that during the financial year 2024/25, 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 2024/25: 13890

Total annual gross expenditure for the authority 2024/25: 12487

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 2021
- In relation to the preceding financial year (2023/24), 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 2025. **Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer

Date 13/05/2025

Signed by Chair

Date 13/05/2025

I confirm that this Certificate of Exemption was approved by this authority on this date: 13/05/2025

as recorded in minute reference: 13 MAY 2025 Section 11

Generic email address of Authority

kingstonpc.cambridge@gmail.com

Telephone number

07799 602103

*Published web address

kingstonvillage.org.uk

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 2025. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2024/25

KINGSTON PARISH COUNCIL

www.kingstonvillage.org.uk

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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
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).*	✓		

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

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

Date(s) internal audit undertaken

09/05/2025

Name of person who carried out the internal audit

BEN STOEHR LGS SERVICES.

Signature of person who carried out the internal audit

Date 09/05/2025

*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:

Kingston 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 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	*has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.*
			✔	

*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:

13 MAY 2025

and recorded as minute reference:

13 MAY 2025 Section 11

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

Chair

Clerk

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	✔	

kingstonvillage.org.uk

Section 2 – Accounting Statements 2024/25 for

Kingston 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	18630	19822	*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	10892	11718	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	2017	2172	*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	2467	497	*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	1288	1288	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	7962	10702	*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	19822	21225	*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	19822	21225	*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	77568	77568	*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	12256	11280	*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

Date 13 May 2025

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

13 MAY 2025

as recorded in minute reference:

13 May 2025 Section 11

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

Bank Reconciliation

Kingston Parish Council

Financial year ending 31 March 2025

Balance per bank statements as at 31 March 2025	£	£
Current account	556.42	
Savings account	20668.93	
		21225.35
Petty cash float		0
Less: unpresented cheques at 31 March 2025		
Cheque no	0.00	
		0
Add: un-banked cash at 31 March 2025		0
Net balance as at 31 March 2025		21225.35

The net balance reconciles to the cash book as follows:

CASH BOOK:

Opening balance 1 April 2024	19821.82	
Add: receipts in the year	13890.39	*Gross income AGAR Page 3*
Less: payments in the year	-12486.86	*Gross expenditure AGAR Page 3*
Closing balance per cash book	21225.35	*As per AGAR Box 8 Page 6*

Kingston Parish Council

Schedule of payments over £100 for the year 2024/25

Date	Payee	Details	Payment
29/04/2024	CAPALC	annual affiliation fee	£211.15
30/04/2024	PWLB	biannual loan payment	£643.79
30/04/2024	R Marsh	monthly salary	£199.08
15/05/2024	ROSPA PlaySafety Ltd	annual playground inspection	£112.80
22/05/2024	Zurich Insurance	annual council insurance	£300.00
29/05/2024	Buchans Landscapes	village grasscutting contract	£580.56
31/05/2024	R Marsh	monthly salary	£198.88
25/06/2024	Ely Tool Hire Ltd	lawnmower hire	£127.20
08/07/2024	Atlas Garden Maintenance Ltd	grasscutting	£100.00
08/07/2024	Acacia Tree Surgery Ltd	tree surgery	£1,236.00
10/07/2024	Buchans Landscapes	village grasscutting contract	£580.56
08/08/2024	Ely Tool Hire Ltd	lawnmower hire	£414.60
12/08/2024	One.com AB	website domain and hosting	£179.70
02/09/2024	Ely Tool Hire Ltd	lawnmower hire	£306.60
17/09/2024	MetroRod	Gully and drains investigation	£216.00
03/10/2024	Kingston VHMC	solar panels grant	£500.00
17/10/2024	SLCC	Advert for parish clerk	£192.00
30/10/2024	PWLB	biannual loan payment	£643.79
19/11/2024	James Wakeling	village grasscutting	£1,487.50
01/12/2024	Kingston Parish Church	churchyard grasscutting contribution	£850.00
20/12/2024	Kingston Parish Church	parish magazine contribution	£708.97
15/01/2025	Agriplant Ltd	ditch clearance	£420.00
03/02/2025	Kingston VHMC	village hall hire & bus stop cleaning	£212.00
14/03/2025	P Wheeler	reflective posts	£155.00
17/03/2025	P Wheeler	supplies for playground repair	£322.99
19/03/2025	CAPALC	annual affiliation fee	£208.58
24/03/2025	James Wakeling	village grasscutting	£302.50
31/03/2025	P Wheeler	parking signs	£170.34

Explanation of Variances

Kingston Parish Council

Explanations are provided for the following:

- variances of more than 15% between totals for individual boxes (except variances of less than £200)
- if the total reserves (Box 7) figure is more than twice the annual precept value (Box 2)

Section 1	2023/24 £	2024/25 £	Variance £	Variance %	Detailed explanation of variance (with amounts £)
Box 2 *(Precept)*	10892	11718	826	7.6%	
Box 3 *Other receipts*	2017	2172	155	7.7%	
Box 4 *Staff costs*	2467	497	-1970	-79.9%	KPC had an employee for only 2 months in 2024/5
Box 5 *Loan interest/ capital repayments*	1288	1288	0	0.0%	
Box 6 *Other payments*	7962	10702	2740	34.4%	Grass cutting payments increased from £3.4k to £3.9k; village maintenance incl ditch clearance and tree surgery increased from £1.4k to £2.9k; payment of CAPALC sub £209 for 2025/6 made in 2024/5; one off grant £500 to village hall for solar panels made in 2024/5
Box 9 *Fixed assets & long term assets*	77568	77568	0	0.0%	
Box 10 *Borrowings*	12256	11280	-976	-8.0%	
Explanation for 'high' reserves	N/A				

Kingston Parish Council

NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN (EXEMPT AUTHORITY)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 25, 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE

1. Date of announcement - 15th May 2025

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 AGAR, the accounting records for the financial year to which it 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 2025, these documents will be available on reasonable notice by application to:

(b) Paul Wheeler
chair@kingstonvllage.org.uk

commencing on (c) **Tuesday 3 June 2025**

and ending on (d) **Monday 14 July 2025**

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 only subject to review by the appointed auditor if questions or objections raised under the Local Audit and Accountability Act 2014 lead to the involvement of the auditor. The appointed auditor is:

PKF Littlejohn LLP (Ref: SBA Team)
15 Westferry Circus
Canary Wharf
London E14 4HD
(sba@pkf-l.com)

5. This announcement is made by (e) S Dalgleish

APPENDIX B

Kingston Parish Council

Financial report 31 March 2025

N.B. All figures exclude VAT

Item	Budget 2024/25 £	Expenditure YTD £	Budget minus expenditure YTD £	Additional Information
Grass and Hedge cutting - Expenditure	2,914	3,570	(656)	2 invs Buchans (£968); lawnmower hire; new contractor autumn & spring cuts
Grass and Hedge cutting - Income	(311)	(305)	(6)	Fasnacloich and County Council
Insurance	467	300	167	New insurer
Clerk's salary	3,101	497	2,604	2 months
Grants (section 137)	850	1,350	(500)	Solar panels village hall; Churchyard maintenance
Village Hall upgrade	1,288	1,288	0	PWLB 2 of 2 tranches paid
Audit fees	78	80	(2)	
Village asset maintenance	1,035	2,215	(1,180)	Defibrillator pads; bus shelter cleaning 2yrs; RoSPA inspection; tree surgery; MetroRod; goalposts; verge posts; ditches (net of receipt); playground maintenance; parking signs
Subscriptions	569	705	(136)	Paid: ICO; CAPALC 2yrs; one.com; ACRE; Parish Online
Parish Magazine	862	709	153	
Footpath lighting	353	129	224	New supplier
Miscellaneous and expenses	1,000	423	577	allotments rent paid to SCDC; village hall hire; bank charges; job ad
Income other than precept	(488)	(682)	194	interest; allotments
Total	**11,718**	**10,279**	**1,439**	

Bank balances	Current account:	556	
	Deposit account:	20,669	
At 31 March 2025		**21,225**	*see below*

Reconciliation of bank balances

Balances brought forward	Current account:	3,465	
	Deposit account:	16,357	
At 01 April 2024		**19,822**	
Net expenditure as above		(10,279)	
Other items:	Precept income	11,718	
	VAT refund received	849	For financial year 2023-24
	VAT incurred on net expenditure 2024-25	(885)	To be recovered
At 31 March 2025		**21,225**	*As above*

Kingston Parish Council

Financial report 30 April 2025

N.B. All figures exclude VAT

Item	Budget 2025/26 £	Expenditure YTD £	Budget minus expenditure YTD £	Additional Information
Grass and Hedge cutting - Expenditure	4,125		4,125	
Grass and Hedge cutting - Income	(305)		(305)	Fasnacloich and County Council
Insurance	308	300	8	
Clerk's salary	984		984	3 months
Grants (section 137)	850		850	Churchyard maintenance
Village Hall upgrade	1,288	644	644	PWLB 1 of 2 tranches paid
Audit fees	105		105	
Village asset maintenance	4,065		4,065	
Subscriptions	627	47	580	Paid: ICO; To pay:SLCC; one.com; ACRE; Parish Online
Parish Magazine	727		727	
Footpath lighting	99		99	
Miscellaneous and expenses	938	36	902	allotments rent paid to SCDC; bank charges
Income other than precept	(716)		(716)	interest; allotments
Total	**13,095**	**1,027**	**12,068**	

Bank balances	Current account:	12,924	
	Deposit account:	20,369	
At 30 April 2025		**33,293**	*see below*

Reconciliation of bank balances

Balances brought forward	Current account:	556	
	Deposit account:	20,669	
At 01 April 2025		**21,225**	
Net expenditure as above		(1,027)	
Other items:	Precept income	13,095	
	VAT refund received	0	To be claimed
	VAT incurred on net expenditure 2025-26	0	To be recovered
At 30 April 2025		**33,293**	*As above*

Expenditure approved not yet spent

Tree survey	quote	725
Land registration	estimate	1,700