

# St Cuthbert Without Parish Council

Parish Clerk: Nick Phillips, 14 Twickenham Court, Carlisle CA1 3TW

Tel: 0750 800 1602 Email: [clerk@stcuthbertwithout.org.uk](mailto:clerk@stcuthbertwithout.org.uk) Web [www.stcuthbertwithout.org.uk](http://www.stcuthbertwithout.org.uk)

Sunday, 7 May 2023

Dear Councillor

You are summoned to attend the **Annual Parish Meeting of St Cuthbert Without Parish Council** that will be held at Wreay Village Hall on **Thursday 18 May 2023** at 7.30pm immediately followed by the Annual General Meeting of St Cuthbert Without Parish Council. The Public and Press are invited to attend.



Clerk

## AGENDA

### 1. Apologies for absence

To receive apologies and approve reasons for absence

### 2. Minutes of the last St Cuthbert Without Parish Meeting held on 15 May 2022

To authorise the chair to sign, as a correct record, the minutes of the meeting held on 15 May 2022 (attached).

### 3. Public participation

Members of the public are invited to make any comments or representations – please note any decisions made at this meeting are legally binding, and a decision will need to be made by SCWPC at a future meeting.

## Meeting of St Cuthbert Without Parish Council

### 1. Election of Chair

### 2. Election of Vice Chair

### 3. Chair and Vice Chair to sign Declaration of Acceptance of Office

### 4. Apologies for absence

To receive apologies and approve reasons for absence

### 5. Minutes of the last St Cuthbert Without Parish Council Meeting held on 30 March 2023

To authorise the chair to sign, as a correct record, the minutes of the meeting held on 30 March 2023 (attached).

### 6. Declarations of interest/requests for dispensation

- a. Register of Interests: Councillors are reminded of the need to update their register of interests
- b. To declare any personal interests in items on the agenda and their nature
- c. To declare any prejudicial interests in items on the agenda and their nature (Councillors with prejudicial interests must leave the meeting for the relevant items)

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d. To make any requests for dispensation

7. **Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)**  
To decide whether there are any items of business which require exclusion of the press and public

8. **Public participation**

**(20 minutes allowed)** - this agenda item enables Parish Councillors to hear the views, comments and/or complaints from the public. The Parish Councillors can respond. However (unless the items are already on the agenda) no council decisions can be taken at this meeting but, if appropriate, the matters can be put onto a future agenda for decision.

9. **Cumberland Councillor reports – to receive** items for information (items raised for decision will appear on the agenda for the next meeting subject to agreement by the council.)

10. **Carlisle South Link Road**

To receive any update

11. **St Cuthbert's Garden Village**

To receive any update

12. **Annual Governance and Accountability Report**

a. **Auditors report** – to receive, for information the auditor's report

b. **AGAR**

- i. To approve the governance statement and authorise the chair and clerk to sign
- ii. To approve the accounting statement and authorise the chair to sign

c. **Accounts** – to receive the annual accounts.

13. **Planning applications** - You may view the details on the Cumberland Council website

[www.cumberland.gov.uk](http://www.cumberland.gov.uk) (where parishioners can submit their own observations directly)

a. To resolve whether to submit any observations on the following applications

23/0308	63 Durdar Road, Carlisle, CA2 4SQ	Erection Of Single Storey Rear Extension To Provide Kitchen/Living Room & En-Suite Bedroom Together With Internal Alterations. Repositioning Of Solar Panels To South Facing Roof Elevation
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b. To Note the following applications were granted approval

23/0079	51 Durdar Road, Carlisle, CA2 4SB	Proposed Two Storey Side Extension And First Floor Rear Extension To Provide Playroom & Utility On Ground Floor With 1no. En-Suite Bedroom & 1no. Extended Bedroom Above
22/0844	479 Durdar Road, Carlisle, CA2 4TU	Demolition Of Garage And Base Of Existing Conservatory; Erection Of Single Story Side/Rear Extension To Provide Additional Living Accommodation; Provision Of First Floor Accommodation Within Roof Space For 1no. En-Suite Bedroom Along With Juliet Balcony; Erection Of Detached Outbuilding To Provide Replacement Garage & Garden Room

14. **Finance**

a. **Payments- to authorise** schedule of payments totalling £3301.50 (VN 1-11)

NB – any highlighted payments are standing orders or Direct Debit and have already been made.

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VN	Inv. Date	PAYEE	CHQ. NO/ Ref no	Purpose of Expenditure	AMOUNT £	VAT INCLUDED £	Total AMOUNT £
VN01	06/04/2023	HMRC	SO	R Kelly PAYE	118.85	-	118.85
VN02	19/04/2023	Npower	DD	Footway Lighting	70.47	-	70.47
VN03	28/04/2023	R Kelly	SO	Salary April	715.40	-	715.40
VN04	14/04/2023	Jean Airey	300035	Annual Audit	50.00	-	50.00
VN05	05/04/2023	DM Payroll services Ltd	300036	Payroll 2023/24	120	-	120
VN06	01/04/2023	CALC	300037	Annual Subscription	763.77	-	763.77
VN07	06/05/2023	R Kelly	300038	Expenses (Postage)	13.67	-	13.67
VN08	31/05/2023	N Phillips	300039	Salary May	625.24	-	625.24
VN09	31/05/2023	HMRC	300040	PAYE MAY	159.43	-	159.43
VN10	30/06/2023	N Phillips	300041	Salary June	625.24	-	625.24
VN11	30/06/2023	HMRC	300042	PAYE June	159.43	-	159.43

b. **Monthly reconciliation (April 2023) – to**

**receive and note** the reconciliation and balances to be authorised by Cllr Stringfellow.

c. **Monthly budget update- to receive and note**

- d. **Receipt – to note** receipt from Cumberland Council for Precept IN2 (£27000) and HMRC VAT Reclaim IN1 (1738.38).

15. **Highways**

To note that highways issues are best reported online via the [Cumberland.gov.uk](http://Cumberland.gov.uk) website and discuss any items that councillors would like the clerk to report.

16. **Electronic Bank Payments – to resolve whether to move to electronic payments rather than cheques from July 2023**

**17. Councillors' reports and items for future agenda**

Each Councillor is requested to use this opportunity to report minor matters of information not included elsewhere on the agenda and to raise items for future agendas. Councillors are respectfully reminded that this is not an opportunity for debate or decision making.

18. **Date of next meeting**

**The next meeting of the Parish Council** will take place on Thursday 20<sup>th</sup> July 2023 at 7.30pm,

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venue to be decided.

Agenda items to be submitted to the Clerk by 12 noon on Monday 10 July 2023.


# St Cuthbert Without Parish Council

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www. http://www.stcuthbertwithout.org.uk; 07456 467420

## Minutes of the Annual Parish Meeting held on Thursday 26 May 2022 at 7.30pm at Wreay Village Hall

**Present:** I Stewart (Chairman), D Pearson, B Dodd, T Gear, C Stringfellow, John Westmorland & Stan Bird

**Also Present:** R Kelly, (Clerk/RFO), Cllr Linda Mitchell, Cllr Trevor Allison, Cllr Geoff Mitchell & 1 member of the public

<b>22/1/APM</b>	<b>Apologies</b> Sean Read Rachel Taylor Joan Hayton Euan Wallace Anne McKerrell Cllr Nick Marriner (CCC)
<b>22/2/APM</b>	<b>Minutes of last St Cuthbert Without Parish Council meeting</b> The Chairman was authorised to sign, as a correct record, the minutes of the Parish Council Meeting held on 24 May 2018 ( <i>previously circulated</i> )  20180524AnnualCouncilMeeting.pdf
<b>22/3/APM</b>	<b>Public Participation</b> None

The meeting was closed at 19.31


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## Minutes of the Parish Council Meeting held on Thursday 30 March 2023 at 7.30pm at Wreay Village Hall

**Present:** Cllrs I Stewart (Chairman), S Reed, C Stringfellow, J Westmorland, E Wallace, D Pearce, B Dodd, S Bird, T Gear, R Taylor.

**Also Present:** R Kelly (Clerk/RFO), 6 Members of the public, Cllr Trevor Alison, Cllr Nick Marriner, Cllr Linda Mitchell & Geoff Mitchell (Shadow Authority)

22/89	<b>Apologies</b> Cllr Brian Graham Cllr Joan Hayton Cllr Ann McKerrell
22/90	<b>Minutes of last St Cuthbert Without Parish Council meeting</b> The Chairman was authorised to sign, as a correct record, the minutes of the Parish Council Meeting held on 26 <sup>th</sup> January 2023( <i>previously circulated</i> )  SCWPC - Minutes - 26.01.2023.pdf
22/91	<b>Declarations of Interest/requests for dispensation</b> None
22/92	<b>Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)</b> None
22/93	<b>Public Participation</b> A member of public attended to advise she is the chair of the eco group for the area. It was requested that discussing eco issues and declaring a climate emergency to be placed on a future agenda. Information to be sent to the council prior to the next meeting. Members of the public attended in relation to item 22/103
22/94	<b>County &amp; District Council reports</b> Thanks were given to Cllr Lind Mitchell, Cllr Trevor Allison & Cllr Nick Marriner for their support and efforts within St Cuthbert Without. Cllr Trevor Allison advised has thoroughly enjoyed attending the meetings and serving the parishioners. Cllr Nick Marriner advised he has enjoyed working with the parish council. Cllr Linda Mitchell advised although she been represented for SCWPC for long she has enjoyed it. Cllr Geoff Mitchell advise he would be the Cumberland Council representative as of 01.04.2023.
22/95	<b>Carlisle South Link Road</b> A contractor has been appointed for the design and build of the Carlisle South Link Road. Construction to commence in June 2023, with the road anticipated to open in Summer 2025. Information events will be held in due course.
22/96	<b>St Cuthbert's Garden Village</b> Progress has been made, and the appointment of a contractor for the Carlisle South Link Road is seen as a positive step for the project. Group meetings will continue after Cumberland Council vesting day. One of the main objectives of the design code is to be net zero.

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**22/97**

## Applications for Development

97.1 - The decisions made by Carlisle City Council were noted:

Ref no.	Description	Location	Comment
23/0006	Erection of single storey side and rear extension to provide extended kitchen/living room with utility & WC	445 Durdar Road	Granted
22/0932	Erection of detached car port / store	Wreay Skye, Wreay	Granted
22/0974	Formation of new Jigsaw entrance, including improvements to access road and associated landscaping works	Eden Valley Hospice	Granted
23/0019	Erection of hydrogen HGV refuelling station within boundary of existing HGV service station comprising 2no. canopies and forecourt area, customer seating area, associated infrastructure area and hydrogen tank storage bay area bound by protective walling; new HGV road access from B6263	Golden Fleece Service Station	Granted

97.2 - The following application/s for development were considered:

Ref no.	Description	Location	Comment
23/0188	Erection of 1no. dwelling	Land to the rear of 42-50 Durdar Road, Carlisle	No comments

97.3 - The below submissions to Carlisle City Council were ratified

Ref no.	Description	Location	Comment
23/0079	Proposed 2 storey side extension and first floor rear extension to provide playroom and utility on ground floor with 1 no ensuite bathroom and 1no extended bedroom above	51 Durdar Road, Carlisle	No comments
23/0156	Display of 3no flag poles	Land adj to Carleton Farm, London Road	No comments
23/0126	Erection of detached garden room	Dower House, Carleton	No comments

**22/98**

## Common Land on Lowry Street

The clerk advised that a replacement cheque has been received.  
Litter pick requested by the contractor.  
The land is required to be prepared and grass seeded.  
Cllr Sean Reed to meet with the developer's agent.  
Tree planting in autumn to be discussed at a future meeting.

**22/99**

## Planning appeal

It was agreed to contact the new Cumberland Council supporting Wetheral Parish Councils request enforcement action to be taken as soon as possible.



3306293 - Decision  
(1).pdf

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22/100	<b>Recruitment of Clerk</b> The recruitment process of a replacement Clerk due to the resignation of the current clerk, was agreed. An interview panel was agreed to be Cllr Sean Reed, Cllr Ian Stewart & Cllr Trevor Gear.																																																
22/101	<b>Insurance</b> The quotation from Gallagher was agreed for a 1-year policy.																																																
22/102	<b>Speed Indicator Device</b> The request to purchase a speed indicator device for Wreay was discussed and it was agreed not to proceed at the current time. It was agreed to arrange traffic reports on the road from Brisco to Wreay & down towards the railway bridge, both to be within the 30mph zone. Cllr Trevor Allison to help arrange.																																																
22/103	<b>Letter regarding Wreay village Green</b> It was agreed that as the tree has now been removed and the resultant hole filled in the matter is closed.																																																
22/104	<b>Risk Management and Liabilities</b> The clerk advised that there is nothing to report.																																																
22/105	<b>Highways</b> The traffic speed counters at Garlands Road and Cumwhinton Drive were discussed, and Cllr Sean Reed to pursue with Cumberland Council now that evidence of the speeding is available. Cllr Colin Stringfellow has contacted CCC Highways about the hedge at Sewell Lonning Cllr Dave Pearson has contacted CCC highways about the potholes on Lowry Street, and advised that they have not been completed satisfactorily, the repairs are not satisfactory Litter pick on Scalegate Road is required. Potholes on the Chapelhow Road. Comments were made regarding litter picking, fly tipping and potholes in the area. The clerk advised that highways issues are best reported to the Cumbria County Council Highways Information System, either online or by the phone: 0300 303 2992 or <a href="https://cumbria-chhost.onmats.com/w/webpage/highwaysenquiry?context_record_id=6448771&amp;webpage_token=6b691f6d497c647c0f2b442511226fe944163e466d501670b6190559436e3741">https://cumbria-chhost.onmats.com/w/webpage/highwaysenquiry?context_record_id=6448771&amp;webpage_token=6b691f6d497c647c0f2b442511226fe944163e466d501670b6190559436e3741</a>																																																
22/106	<b>Financial Matters</b> 106.1 – The income was noted: <table><tr><th>Date</th><th>Payee</th><th>Budget Head</th><th>Amount £ inc VAT</th></tr><tr><td colspan="4">None</td></tr></table> 106.2 – The payments detailed below were approved: <table><tr><th>Date</th><th>Payee</th><th>Cheque No.</th><th>Budget Head</th><th>Amount £ inc VAT</th></tr><tr><td>28/02/2023</td><td>R Kelly</td><td>SO</td><td>Salary – February</td><td>714.50</td></tr><tr><td>28/02/2023</td><td>HMRC</td><td>SO</td><td>Salary – February</td><td>118.85</td></tr><tr><td>28/03/2023</td><td>R Kelly</td><td>SO</td><td>Salary – March</td><td>715.40</td></tr><tr><td>28/03/2023</td><td>HMRC</td><td>SO</td><td>Salary - March</td><td>118.85</td></tr><tr><td></td><td>N Power</td><td>DD</td><td>Footway lighting</td><td>75.04</td></tr><tr><td></td><td>N Power</td><td>DD</td><td>Footway lighting</td><td>72.81</td></tr><tr><td>17/03/2023</td><td>N Power</td><td>DD</td><td>Footway lighting</td><td>63.87</td></tr></table>	Date	Payee	Budget Head	Amount £ inc VAT	None				Date	Payee	Cheque No.	Budget Head	Amount £ inc VAT	28/02/2023	R Kelly	SO	Salary – February	714.50	28/02/2023	HMRC	SO	Salary – February	118.85	28/03/2023	R Kelly	SO	Salary – March	715.40	28/03/2023	HMRC	SO	Salary - March	118.85		N Power	DD	Footway lighting	75.04		N Power	DD	Footway lighting	72.81	17/03/2023	N Power	DD	Footway lighting	63.87
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	30/03/2023	R Kelly	300030	Mileage & Post	28.27
	30/03/2023	NE Traffic	300031	Traffic Counters	828.00
	30/03/2023	John Kelly	300032	Website	160.77
	30/03/2023	Gallagher	300033	Insurance	1,101.53
	106.3 - The balances at the bank, as of 20 March 2023 were noted: Community Account: £49,776.99				
	106.4 - The cashbook reconciled to the bank statement, audited by Cllr C Stringfellow.				
<b>22/107</b>	<b>Areas of Concern</b> Cllr Dave Pearson – advised he will not be standing for election in May 2023. Cllr John Westmorland – advised he will not be standing for election in May 2023. Cllr Rachel Taylor – advised she will not be standing for election in May 2023. Cllr Brian Dodd – advised he will not be standing for election in May 2023. Cllr Ian Stewart thanked those who are not standing for their support. Cllr Sean Reed – Private road at The Coppice – still no progress. Cllr Colin Stringfellow advised he has spotted a red squirrel. Cllr Rachel Taylor advised across from the Golden Fleece – byway to Wreay Woods – rubbish bin request. Cllr Trevor Gear – Sewell Lane hedge.				
<b>22/108</b>	<b>Date of next meeting</b> – the next meeting is scheduled for 18 <sup>th</sup> May 2023 (Brought forwards due to elections)				

The meeting was closed at 20.50

## **REPORT BY THE INTERNAL AUDITOR TO ST CUTHBERT'S WITHOUTH PARISH COUNCIL FINANCIAL YEAR ENDING 31 MARCH 2023**

I confirm I have on the 14<sup>th</sup> April 2023 undertaken an internal audit for the period 1<sup>st</sup> April 2022– 31st March 2023 in accordance with the Account and Audit Regulations (England) 2015 as outlined in the relevant sections of “Governance and Accountability for Local Councils” A Practitioners’ Guide (England) March 2022.

Detailed below are the audit findings.

### **1. Proper Bookkeeping**

The Council operates Receipts and Payments Accounts as required by the Regulations. The Cashbook is maintained in Excel spread sheets and is up to date. There were no arithmetical errors and there is a clear audit trail and a checking system for data input into the computerised records.

### **2. Standing Orders/Financial Regulations/Policy Documents**

Standing Orders and Financial Regulations are displayed on the website, as are a comprehensive list of policy documents.

### **3. Invoice procedure**

There is a clear audit trail from the financial records, supported by invoices and all payments are authorised and duly recorded in the minutes.

A random sample of expenditure was checked for accuracy and compliance with Financial Regulations and the principles of Best Value.

One item over - £2500      VN 19   RTC    Playground Repairs      £2900.00

### **4. VAT**

Vat has been recorded and a sum of £1738.38 identified as the debtor for the period 1<sup>st</sup>.April 2022 to 31<sup>st</sup> March 2023. This reconciles to the cashbook summary. A claim has been submitted to HMRC, which will be paid to the Council bank account by BACs.

### **5. Sct 137 Payments**

The Council has a statutory requirement to maintain ‘a separate account’ of expenditure under Local Government Act 1972 section 137 by the inclusion in the cashbook of a separate accounting column. It is confirmed that the Council is compliant. Power used - Wreay in Bloom Donation - £200.

### **6. Risk Management/Risk Policy Document**

The Council reviews all risks to which the council is exposed. A report features frequently in the Minutes of the Council.

## **7. Internal Financial Controls**

There is clear evidence by checks, dates and signatures on relevant documents e.g. invoices, financial statements, schedule of payments, bank reconciliations and chequebook stubs that the Council is in control of the use of public monies.

## **8. Register of Interest**

Members have duly completed the Register of Interests and fulfilled their obligation to update the details annually.

## **9. Budgetary Control**

A correct budget process is in place and the budget is monitored quarterly.

The accounting method enables immediate identification of monthly and cumulative spends to each budget heading. The financial reports presented by the RFO enable the council to readily address any budget under/overspends and if necessary make the relevant virements.

## **10. Cash Balances at the Bank - General Reserves**

The balance of cash held at the bank of £46828 as at 31<sup>st</sup> March 2023 is adequate to meet the future budgeted undertakings of the council and includes earmarked funds which the RFO has cleared identified in the budget documentation.

External Audit advises that General Reserves should equate to three to twelve months net revenue expenditure. **(See Practitioners Guide. Scts 5.32- 5-38)**

St Cuthbert Without Parish Council Net Revenue Expenditure in 2022-2023 – Totalled £24339.

## **11. Income Controls**

All income is properly recorded and promptly banked and adequate measures are in force to ensure security. No cash income

## **12. Petty Cash/Clerk's Expenses**

The Council does not operate a petty cash system but the Clerk's expenses are reported to the relevant meeting and VAT if included is recorded to the appropriate budget heading.

## **13. Payroll Controls**

All PAYE/NIC records are properly operated and up to date with all returns being made to HMRC to meet time scales. Payroll is undertaken externally and accuracy verified by the Clerk/RFO

## **14. Asset Control**

There exists an extensive register of all material assets in control of the Council. Community assets are recorded at the nominal value of £1 as required by the Audit Regulations. The Asset Register records acquisitions and disposals (if appropriate) and totals £101114.70 for the 2023 AGAR.

## **15. Bank Reconciliation**

Bank statements are reconciled to financial records on receipt of monthly bank statements. The signature of a member verifies the accuracy of the documents.

## **16. Year End Procedures**

The accounts are compiled on a Receipts and Payments method as required by the Audit Regulations

### **AGAR 2021-22**

Regulation 15(2) Accounts and Audit Regulations 2015 requires the Responsible Financial Officer (RFO) to publish a Notice of Public Rights of inspection of accounts for a period of thirty days which must include the first 10 working days in July.

The notice was posted on 6<sup>th</sup> June 2022 with the period of inspection being 7<sup>th</sup> June – 18<sup>th</sup> July 2022

**The incorrect notice was inadvertently displayed, as it stated the authority was an Exempt Authority and St Cuthberts Without Parish Council would not be subjected to External Audit.**

The Local Audit and Accountability Act 2014 and The Accounts and Audit (England) Regulations 2015 requires a Council to publish, as soon as reasonably practicable, after the conclusion of the audit, a statement on the website that the audit has been completed.

The clerk has undertaken the requirement and the Annual Governance and Accountability Return, (AGAR) with all attendant information was publicly displayed upon receipt from the External Auditor, on the Council notice board and website – [stcuthbertswithout.org.uk](http://stcuthbertswithout.org.uk), ensuring compliance with all aspects of the Regulations.

The Council was notified of the return of the completed AGAR at the meeting held on 29<sup>th</sup> September 2022. Minute No. 22/52.5

I confirm that St Cuthbert's Without Parish Council is fully compliant with all regulations and statutory undertakings.

In concluding the report I wish to express my appreciation to the Clerk/RFO for her thorough preparation and availability of all documents required, which expedited the audit process as a result of accurate and transparent records.



**Georgina D Airey –Internal Auditor. 14<sup>th</sup> April 2023.**

# Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
  - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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 2023.
- 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 Chairman, 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at <b>31 March 2023</b> been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.	✓	

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

# Annual Internal Audit Report 2022/23

## St Cuthbert Without Parish Council

<http://www.stcuthbertwithout.org.uk/>

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 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 2022-23 AGAR period, were public rights in relation to the 2021-22 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 2021/22 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

14/04/2023

Name of person who carried out the internal audit

GEORGINA D AIREY

Signature of person who carried out the internal audit



Date

14/04/2023

\*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 2022/23

We acknowledge as the members of:

St Cuthbert Without Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

**\*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 Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

<http://www.stcuthbertwithout.org.uk/>

AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2022/23 for

### St Cuthbert Without Parish Council

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
<b>1.</b> Balances brought forward	40,320	42,081	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies	25,500	25,500	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts	2,113	3,587	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs	9,324	10,301	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments	16,527	14,038	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward	42,081	46,828	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments	42,081	46,828	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets	101,115	101,115	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings	0		<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
<b>11a.</b> Disclosure note re Trust funds (including charitable)		✓		<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
<b>11b.</b> Disclosure note re Trust funds (including charitable)			✓	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Section 3 – External Auditor’s Report and Certificate 2022/23

In respect of

St Cuthbert Without 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 2023; 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 2022/23

(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 2022/23

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 2023.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY

**ST Cuthbert Without Parish Council**  
**Asset Register March 2022**

<b>Description of Asset</b>	<b>Value £</b>	<b>Location</b>	<b>Custodian</b>	<b>Date Purchased</b>	<b>Present Use</b>
Common Land - 262/U/181 CL49	Nom £1	Blackwell	Commons Commissioners	220280	Public Access
Common Land - 262/U/182 CL50	Nom £1	Lowry St	Commons Commissioners	210280	Public Access
Common Land - 262/U/180 CL48	Nom £1	Brisco	Commons Commissioners	220280	Public Access
Common Land - 262/U/183 CL51	Nom £1	Wragmire Moss	Commons Commissioners	220280	Public Access
Land at Carleton CU174715	Nom £1	Carleton Picnic Area	Bendles Solicitors	260687	Public Access
22 Streetlights	Nom £1	various	Parish Council	Various	Parishioners
Bus Shelter - Blackwell	3250	Opp Blackwell Common	Parish Council	1995	Public Access
Bus Shelter - Durdar	3250	Opp Black Lion Pub	Parish Council	Unknown	Public Access
Bus Shelter - Carleton	3250	Opp Carleton Day Centre	Parish Council	2001	Public Access
Bus Shelter Carleton	3250	Opp Carleton Grange	Parish Council	2006	Public Access
Bus Shelter Carleton	3250	Opp Border Gate Hotel	Parish Council	2002	Public Access
8 Public Seats	3200	various	Parish Council	Unknown	Parishioners
11 Noticeboards	9600	various	Parish Council	9 unknown 2 in 2021	Parish Council
5 Public Benches	7500	Carleton Picnic Area	Parish Council	Unknown	Public Access
Playground Equipment	60000	Blackwell Common	Parish Council	Unknown	Parishioners
1 Laptop	300	Clerk's Home	Clerk	2021	Admin
Various Items of Office Equipment	Nom £1	Clerk's Home	Clerk	Various	Admin
Speed Indicator Device	4207.7	Brisco	Parish Council	May-22	
<b>TOTAL ASSETS</b>	<b>101114.7</b>				

# **Claim a VAT refund as an organisation not registered for VAT**

## **VAT Relief claim**

### **VAT Relief registration number**

XFV126000101721

## **Organisation details**

### **Organisation name**

St Cuthbert Without Parish Council

### **Organisation type**

Local authority for example, a parish council

## **Contact details**

### **Full name**

Rachael Kelly

### **Email address**

clerk@stcuthbertwithout.org.uk

### **Telephone number**

07456467420

### **Contact method**

Email

## **New address**

### **Amend address**

No

---

## Bank account details

### Change bank account details

No

---

## Claim dates

### Start date

1 April 2022

### End date

31 March 2023

---

## Submission type

### Preferred invoice method

Upload a file summarising all the invoice details

---

## Invoice details

### Invoices file

Accounts YE 31.03.2023 - VAT.pdf

---

## VAT refund

### Claim amount

£1,738.38

---

## Confirm details and send your claim

### Full name

Rachael Kelly

**Email address**

clerk@stcuthbertwithout.org.uk

**Submission details****Submission date**

4 Apr 2023 17:54

**Submission reference**

DKGB-6IJP-JBY6

**Submission mark**

0d135df7c976b2adbd475e89ea72c69f3aafa679063ce8eb7bc074f503d1c53e

**St Cuthbert Withtout Parish Council****VAT Return****Year Ending 31.03.2022**

Date of Invoice	Suppliers VAT Registration Number	Brief Description of Supply	To Whom Addressed	VAT Paid
04/04/2022	559097889	Lighting	St Cuthbert Without PC	3.52
03/05/2022	7557272131	Bus Shelter cleaning / Playground inspection	St Cuthbert Without PC	30.00
03/05/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
26/05/2022	724594615	Expenses & Mileage	R Kelly	13.33
26/05/2022	727255821	Expenses & Mileage	R Kelly	0.35
01/06/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
01/07/2022	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
01/07/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
28/07/2022	811980530	Expenses & Mileage	R Kelly	10.00
28/07/2022	633921345	Playground repairs	St Cuthbert Without PC	483.40
01/08/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
01/09/2022	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
01/09/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
29/09/2022	851226249	Expenses & Mileage	R Kelly	30.22
29/09/2022	440498250	External Audit	St Cuthbert Without PC	40.00
03/10/2022	559097889	Footway lighting	St Cuthbert Without PC	23.65
03/10/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
19/10/2022	559097889	Footway lighting	St Cuthbert Without PC	2.73
01/11/2022	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
17/11/2022	559097889	Footway lighting	St Cuthbert Without PC	2.96
19/12/2022	559097889	Footway lighting	St Cuthbert Without PC	3.16
01/01/2023	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
17/01/2023	559097889	Footway lighting	St Cuthbert Without PC	3.57
26/01/2023	257225166	Play area inspection	St Cuthbert Without PC	10.90
26/01/2023	7557272131	Extra works	St Cuthbert Without PC	29.00
17/02/2023	559097889	Footway lighting	St Cuthbert Without PC	3.47
01/03/2023	7557272131	Bus Shelter cleaning / Playground inspection	St Cuthbert Without PC	30.00
17/03/2023	559097889	Footway lighting	St Cuthbert Without PC	3.04
30/03/2023	178064585	Traffic counters	St Cuthbert Without PC	138.00
<b>Total VAT Reclaim</b>			<b>£</b>	<b>1,738.38</b>

**St Cuthbert Without Parish Council**  
**Reconciliation Y/E 31.03.2023**

<b><u>Community Account Balance at 01.04.2022</u></b>	£ 44,603.01
Less Payments out	-£ 24,339.36
Add Receipts in	£ 29,087.08
Add Unpresented Cheques	£ 2,118.57
Less uncleared lodgements	
Less UP Cheques Y/E 31.03.2021	-£ 2,522.26
	£ 48,947.04
<b>Bank Statement Balance as at 31.03.2023</b>	£ 48,947.04

**Reconciliation** £ -

**Funds Available** £ 46,828.47

Balance - Unpresented Cheques +  
Uncleared Lodgements

<b><u>Saver Account Balance at 01.04.2022</u></b>	£ -
Less Payments out	£ -
Add Receipts in	£ -
	£ -
<b>Bank Statement Balance as at 31.03.2023</b>	£ -

**Reconciliation** £ -

<b><u>Funds Available to SCWPC</u></b>	<b><u>As Balances</u></b>	<b><u>As Funds</u></b>	<b><u>For AGAR</u></b>
Current Account	£ 48,947.04	£ 46,828.47	£ 46,828.47
Saver Account		£ -	£ -
	<u>£ 48,947.04</u>	<u>£ 46,828.47</u>	<u>£ 46,828.47</u>



15:18 - 10/04/2023 - Accounts YE 31.03.2023Expenditure Page 2

Exp Ref	Date	PAYEE	Purpose of Expenditure	Reference	Value	Banked	VAT	Admin Payroll	Audit	Clerks Expenses	Risk Manage	Insurance	Post Phone Computer	Stationary Printing	Subs	Training	Grounds Maint	Lighting	Picnic Area	Sundry Repairs / Maint	Capital Items	Sundries	S137	Clerks Salary	HMRC	TOTALS	Difference
Budget set for 2021/22							1160.00	120.00	280.00	450.00	400.00	800.00	460.00	230.00	600.00	120.00	6000.00	2500.00	500.00	1180.00	3000.00	100.00	50.00	9478.00	0.00	27428.00	
Monies remaining for 2021/22							-578.38	0.00	30.00	190.01	45.50	-301.53	47.59	230.00	-237.15	-35.00	-347.28	1577.96	400.00	630.02	3000.00	-590.00	-150.00	-823.10	0.00	3088.64	

St Cuthbert Without Parish Council

YE 31.03.2023

Income reconcillation

Inc Ref	Date	Reference	Value	Banked	Precept	Wayleave	Grants	Misc	VAT	Internal Transfer	Total Income	Difference
1	19/04/2022	Carlisle City Council	25,500.00	19/04/2022	25,500.00						25,500.00	-
2	16/04/2022	HMRC	2,203.08	26/04/2022					2,203.08		2,203.08	-
3	11/08/2022	St Marys	100.00	11/08/2022				100.00			100.00	-
4	14/12/2022	Orchard Trees	1,284.00	14/12/2022				1,284.00			1,284.00	-
Total Income			29,087.08		25,500.00	-	-	1,384.00	2,203.08	-	29,087.08	-
Budgeted income					25,500.00	7.00	150.00	-	1,650.00	-		
Income remaining					-	-	7.00	-	150.00	1,384.00	553.08	

YE 31.03.2022

Budget

DRAFT

**Expenditure**

Budget Heading	Budget 2020/21	Actual 25/11/2021	Budget 2021/22	Remaining 2021/22	Budget 2022/23	Actual 2022/23	Remaining 2022/23	Budget 2023/24
Admin Payroll	£ 80.00	£ 120.00	£ 120.00	£ -	£ 120.00	£ 120.00	£ -	£ 120.00
Audit	£ 280.00	£ 250.00	£ 280.00	£ 30.00	£ 280.00	£ 250.00	£ 30.00	£ 280.00
Clerk's Expenses	£ 450.00	£ 329.46	£ 450.00	£ 120.54	£ 450.00	£ 135.43	£ 314.57	£ 450.00
Employee Salary/ErNI	£ 8,244.00	£ 6,215.33	£ 9,200.00	£ 2,984.67	£ 9,478.00	£ 5,915.30	£ 3,562.70	£ 9,650.00
Risk Management	£ 400.00	£ 150.00	£ 400.00	£ 250.00	£ 400.00	£ 200.00	£ 200.00	£ 400.00
Insurance	£ 775.00	£ 871.90	£ 777.00	-£ 94.90	£ 800.00		£ 800.00	£ 800.00
Post/Phone/Computer	£ 360.00	£ 250.23	£ 460.00	£ 209.77	£ 460.00	£ 239.79	£ 220.21	£ 550.00
Stationery/Printing	£ 230.00	£ 112.36	£ 230.00	£ 117.64	£ 230.00	£ -	£ 230.00	
Subscriptions	£ 550.00	£ 550.65	£ 550.00	-£ 0.65	£ 600.00	£ 766.15	-£ 166.15	£ 800.00
Training	£ 60.00	£ 20.00	£ 120.00	£ 100.00	£ 120.00	£ 90.00	£ 30.00	£ 300.00
Grounds Maintenance	£ 7,000.00	£ 3,935.28	£ 6,000.00	£ 2,064.72	£ 6,000.00	£ 6,202.28	-£ 202.28	£ 6,000.00
Lighting	£ 2,000.00	£ 495.79	£ 2,000.00	£ 1,504.21	£ 2,500.00	£ 657.21	£ 1,842.79	£ 3,000.00
Picnic Area	£ 500.00	£ -	£ 500.00	£ 500.00	£ 500.00	£ 100.00	£ 400.00	£ 500.00
Sundry Repairs	£ 1,200.00	£ 520.00	£ 1,180.00	£ 660.00	£ 1,180.00	£ 349.98	£ 830.02	£ 1,180.00
Capital Items	£ 2,600.00	£ 3,080.98	£ 3,500.00	£ 419.02	£ 3,000.00		£ 3,000.00	£ 3,000.00
Sundries	£ 100.00	£ 376.55	£ 100.00	-£ 276.55	£ 100.00		£ 100.00	£ 100.00
S137	£ 350.00	£ -	£ 50.00	£ 50.00	£ 50.00		£ 50.00	£ 50.00
Elections								£ 10,000.00
VAT Paid	£ 1,650.00	£ 1,632.15	£ 1,400.00	-£ 232.15	£ 1,160.00	£ 1,487.24	-£ 327.24	£ 1,160.00
<b>TOTAL PAYMENTS</b>	<b>£ 26,829.00</b>	<b>£ 18,910.68</b>	<b>£ 27,317.00</b>	£ 8,406.32	<b>£ 27,428.00</b>	<b>£ 16,513.38</b>	£ 10,914.62	<b>£ 38,340.00</b>

**Income**

Budget Heading	Budget 2021/22	Actual 25/11/2021	Budget 2021/22		Budget 2022/23			Budget 2023/24
Precept	£ 25,500.00	£ 25,500.00	£ 25,500.00	£ -	£ 25,500.00		£ 25,500.00	£ 27,000.00
Bank Interest	£ 22.00	£ 0.56	£ 10.00	£ 9.44	£ 1.00		-£ 8.44	£ 1.00
Wayleaves	£ 7.00	£ -	£ 7.00	£ 7.00	£ 7.00		£ -	£ 7.00
Grants	£ 150.00	£ 450.00	£ 150.00	-£ 300.00	£ 150.00		£ 450.00	£ -
Misc	£ -	£ 200.00		-£ 200.00			£ 200.00	
VAT	£ 1,650.00	£ 936.85	£ 1,650.00	£ 713.15	£ 1,650.00		£ 936.85	£ 1,650.00
<b>TOTAL</b>	<b>£ 27,329.00</b>	<b>£ 27,087.41</b>	<b>£ 27,317.00</b>	£ 229.59	<b>£ 27,308.00</b>		£ 27,078.41	<b>£ 28,658.00</b>
<b>Balance</b>	£ 500.00	£ 8,176.73	£ -	-£ 8,176.73	-£ 120.00		£ 16,163.79	-£ 9,682.00

Claim balance fr

**St Cuthbert Withtout Parish Council****VAT Return****Year Ending 31.03.2022**

Date of Invoice	Suppliers VAT Registration Number	Brief Description of Supply	To Whom Addressed	VAT Paid
04/04/2022	559097889	Lighting	St Cuthbert Without PC	3.52
03/05/2022	7557272131	Bus Shelter cleaning / Playground inspection	St Cuthbert Without PC	30.00
03/05/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
26/05/2022	724594615	Expenses & Mileage	R Kelly	13.33
26/05/2022	727255821	Expenses & Mileage	R Kelly	0.35
01/06/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
01/07/2022	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
01/07/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
28/07/2022	811980530	Expenses & Mileage	R Kelly	10.00
28/07/2022	633921345	Playground repairs	St Cuthbert Without PC	483.40
01/08/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
01/09/2022	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
01/09/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
29/09/2022	851226249	Expenses & Mileage	R Kelly	30.22
29/09/2022	440498250	External Audit	St Cuthbert Without PC	40.00
03/10/2022	559097889	Footway lighting	St Cuthbert Without PC	23.65
03/10/2022	7557272131	Grass Cutting	St Cuthbert Without PC	126.18
19/10/2022	559097889	Footway lighting	St Cuthbert Without PC	2.73
01/11/2022	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
17/11/2022	559097889	Footway lighting	St Cuthbert Without PC	2.96
19/12/2022	559097889	Footway lighting	St Cuthbert Without PC	3.16
01/01/2023	7557272131	Play area/bus shelters	St Cuthbert Without PC	30.00
17/01/2023	559097889	Footway lighting	St Cuthbert Without PC	3.57
26/01/2023	257225166	Play area inspection	St Cuthbert Without PC	10.90
26/01/2023	7557272131	Extra works	St Cuthbert Without PC	29.00
17/02/2023	559097889	Footway lighting	St Cuthbert Without PC	3.47
01/03/2023	7557272131	Bus Shelter cleaning / Playground inspection	St Cuthbert Without PC	30.00
17/03/2023	559097889	Footway lighting	St Cuthbert Without PC	3.04
30/03/2023	178064585	Traffic counters	St Cuthbert Without PC	138.00
<b>Total VAT Reclaim</b>			<b>£</b>	<b>1,738.38</b>

**ST Cuthbert Without Parish Council**  
**Asset Register March 2022**

Description of Asset	Value £	Location	Custodian	Date Purchased	Present Use
Common Land - 262/U/181 CL49	Nom £1	Blackwell	Commons Commissioners	220280	Public Access
Common Land - 262/U/182 CL50	Nom £1	Lowry St	Commons Commissioners	210280	Public Access
Common Land - 262/U/180 CL48	Nom £1	Brisco	Commons Commissioners	220280	Public Access
Common Land - 262/U/183 CL51	Nom £1	Wragmire Moss	Commons Commissioners	220280	Public Access
Land at Carleton CU174715	Nom £1	Carleton Picnic Area	Bendles Solicitors	260687	Public Access
22 Streetlights	Nom £1	various	Parish Council	Various	Parishioners
Bus Shelter - Blackwell	3250	Opp Blackwell Common	Parish Council	1995	Public Access
Bus Shelter - Durdar	3250	Opp Black Lion Pub	Parish Council	Unknown	Public Access
Bus Shelter - Carleton	3250	Opp Carleton Day Centre	Parish Council	2001	Public Access
Bus Shelter Carleton	3250	Opp Carleton Grange	Parish Council	2006	Public Access
Bus Shelter Carleton	3250	Opp Border Gate Hotel	Parish Council	2002	Public Access
8 Public Seats	3200	various	Parish Council	Unknown	Parishioners
11 Noticeboards	9600	various	Parish Council	9 unknown 2 in 2021	Parish Council
5 Public Benches	7500	Carleton Picnic Area	Parish Council	Unknown	Public Access
Playground Equipment	60000	Blackwell Common	Parish Council	Unknown	Parishioners
1 Laptop	300	Clerk's Home	Clerk	2021	Admin
Various Items of Office Equipment	Nom £1	Clerk's Home	Clerk	Various	Admin
Speed Indicator Device	4207.7	Brisco	Parish Council	May-22	
<b>TOTAL ASSETS</b>	<b>101114.7</b>				

**Variations from 2021/22 to 2022/23****Variation in precept**

Precept - No change

				£
	2021/22	2021/22	% increase	actual
	25500.00	25500.00	0%	-

**Variation in income (increase)**

Other Income

Bank interest - No VAT received

VAT refund - increase due to increase in expenditure

ENWL Wayleave - not received as at 31.03.2023

Grants received - no grants applied for

Misc income - contributoin to grass cutting at Wreay, and small claims court win

0.84	0.00	-100%	-	0.84
936.85	2203.08	135%		1,266.23
0.00	0.00	N/A		-
975.00	0.00	-100%	-	975.00
200.00	1384.00	592%		1,184.00

**Increase - 5%**

<b>27612.69</b>	<b>29087.08</b>	5%		1,474.39
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**Variation in expenditure (decrease)**

Salary - increase due to scale % increase &amp; Bank error - duplicate Standing orders taken

Payroll Admin - no change

Audit - No change

Clerks Expenses - reduced expenses

Risk Management - More costs due to workload

Insurance - polocy increase

Post, Phone, Computer - increased expenses

Stationery / Printing - included in Clerks expenses

Subs - increase - fees increase &amp; bank charges

Training - new councillors &amp; extra training

Grounds Maintenance - reiaprs to wet pour

Lighting - increased costs

Picnic Area - minor work

Sundry Repairs - Less repairs made

Capital items - No purchases made

Sundries2 - Court Fees

S137 - grant made

VAT Paid - decrease in purchases

**Decrease of 6% - Purchase of SID, repairs to play area at Blackwell common last year**

9324.15	10301.10	10%		976.95
120.00	120.00	0%		-
250.00	250.00	0%		-
377.29	259.99	-31%	-	117.30
250.00	354.50	42%		104.50
871.90	1101.53	26%		229.63
387.91	412.41	6%		24.50
283.12	0.00	-100%	-	283.12
585.65	837.15	43%		251.50
20.00	155.00	675%		135.00
3991.28	6347.28	59%		2,356.00
556.50	922.04	66%		365.54
0.00	100.00	#DIV/0!		100.00
2604.80	549.98	-79%	-	2,054.82
3506.41	0.00	-100%	-	3,506.41
519.55	690.00	33%		170.45
0.00	200.00	#DIV/0!		200.00
2203.08	1738.38	-21%	-	464.70
<b>25851.64</b>	<b>24339.36</b>	-6%	-	1,512.28

**Assets register**

No change

101114.70	<b>101115</b>	0%		-
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# ST CUTHBERT WITHOUT PARISH COU STATEMENT OF ACCOUNTS - YEAR ENDING 31ST MARCH 2023

## BALANCE AT THE BANK AS AT 1ST APRIL 2022

	£	£
Current Account	44,603.01	
Business Money Manager		
	<b>44,603.01</b>	
less unrepresented cheques	<b>2,522.26</b>	42,080.75

## ADD RECEIPTS

29,087.08

## LESS PAYMENTS

- 24,339.36

## BALANCE AT THE BANK AS AT 31ST MARCH 2023

**46,828.47**

## CASHBOOK BALANCE B/FORWARD AS AT 1ST APRIL 2022

42,080.75

## ADD INCOME

Elec NW wayleave	-
Precept	25,500.00
VAT refund	2,203.08
interest	-
Grantss Received	-
Misc income	1,384.00

## total

**29,087.08**

## LESS EXPENDITURE

Admin Payroll	120
Audit	250
Clerk's Expenses	259.99
Employee Salary/ErNI	10301.10
Risk Management	354.50
Insurance	1101.53
Post/Phone/Computer	412.41
Stationery/Printing	0
Subscriptions	837.15
Training	155
Grounds Maintenance	6347.28
Lighting	922.04
Picnic Area	100
Sundry Repairs	549.98
Capital Items	0
Sundries	690
S137	200
VAT Paid	1738.38

## TOTAL EXPENDITURE

**24,339.36**

## BALANCE AS PER CASHBOOK AS AT 31ST MARCH 2022

46,828.47

## BANK RECONCILIATION

## BALANCE AT THE BANK AS AT 31ST MARCH 2022

Community Account	48,947.04
Business Money Manager Account	-
	<b>48,947.04</b>
Less UP Cheques	- 2,118.57

0.00 Bank/Cashbor

Bank/bank



ok

Exp Ref	Date	PAYEE	Purpose of Expenditure	Reference	Value	Banked	VAT	Admin Payroll	Audit	Clerks Expenses	Risk Manage	Insurance	Post Phone Computer	Stationary Printing	Subs	Training	Grounds Maint	Lighting	Picnic Area	Sundry Repairs / Maint	Capital Items	Sundries	S137	Clerks Salary	HMRC	TOTALS	Difference	
1	04/04/2022	N Power	Lughting	DD	73.83	04/05/2022	3.52											70.31									73.83	E -
2	28/04/2022	HMRC	Salary- April	SO	96.55	28/04/2022	0.00																		96.55		96.55	E -
3	28/04/2022	R Kelly	Salary- April	SO	662.60	28/04/2022	0.00																			662.60	E -	
4	03/05/2022	I Rumney	Bus Shelter cleaning / Playground inspection	SO	180.00	03/05/2022	30.00				50.00								100.00							180.00	E -	
5	03/05/2022	I Rumney	Grass Cutting	SO	757.06	03/05/2022	126.18										630.88									757.06	E -	
6	26/05/2022	J Airey	Internal Audit	300009	50.00	09/06/2022	0.00		50.00																	50.00	E -	
7	26/05/2022	CALC	Subscription	300010	558.40	19/08/2022	0.00								558.40											558.40	E -	
8	26/05/2022	DM Payroll Services	Admin- Payroll	300011	120.00	08/06/2022	0.00	120.00																		120.00	E -	
9	26/05/2022	R Kelly	Expenses & Mileage	300012	110.86	30/05/2022	13.68			24.03			73.15													110.86	E -	
10	28/05/2022	HMRC	Salary- May	SO	96.55	31/05/2022	0.00																		96.55	E -		
11	28/05/2022	R Kelly	Salary- May	SO	662.60	31/05/2022	0.00																			662.60	E -	
12	01/06/2022	I Rumney	Grass Cutting	SO	757.06	01/06/2022	126.18										630.88									757.06	E -	
13	28/06/2022	HMRC	Salary- June	SO	96.55	28/06/2022	0.00																			96.55	E -	
14	28/06/2022	R Kelly	Salary- June	SO	662.60	28/06/2022	0.00																			662.60	E -	
15	30/06/2022	Unity	Bank Charges	SO	18.00	30/06/2022	0.00								18.00											18.00	E -	
16	01/07/2022	I Rumney	Grass Cutting	SO	757.06	01/07/2022	126.18										630.88									757.06	E -	
17	01/07/2022	I Rumney	Play area/bus shelters	SO	180.00	01/07/2022	30.00				50.00															180.00	E -	
18	28/07/2022	CALC	Subscription	300014	30.00	19/08/2022	0.00								30.00					100.00						30.00	E -	
19	28/07/2022	RTC	Playground repairs	300015	2,900.40	08/08/2022	483.40										2417.00									2900.40	E -	
20	28/07/2022	R Kelly	Expenses & Mileage	300016	253.91	02/08/2022	10.00			44.56			7.62		141.75					49.98						253.91	E -	
21	28/07/2022	R Kelly	Salary- July	SO	662.60	28/07/2022	0.00																			662.60	E -	
22	28/07/2022	HMRC	Salary- July	SO	96.55	28/07/2022	0.00																			96.55	E -	
23	01/08/2022	I Rumney	Grass Cutting	SO	757.06	01/08/2022	126.18										630.88									757.06	E -	
24	30/08/2022	R Kelly	Salary- August	SO	662.60	30/08/2022	0.00																			662.60	E -	
25	30/08/2022	HMRC	Salary- August	SO	96.55	30/08/2022	0.00																			96.55	E -	
26	01/09/2022	I Rumney	Grass Cutting	SO	757.06	01/09/2022	126.18										630.88									757.06	E -	
27	01/09/2022	I Rumney	Play area/bus shelters	SO	180.00	01/09/2022	30.00				50.00									100.00						180.00	E -	
28	29/09/2022	PKF Littlejohn	External Audit	300017	240.00	17/10/2022	40.00		200.00																	240.00	E -	
29	29/09/2022	R Kelly	Expenses & Mileage	300018	231.08	03/10/2022	30.22			44.56			156.30														231.08	E -
30	28/09/2022	R Kelly	Salary- September	SO	662.60	28/09/2022	0.00																			662.60	E -	
31	28/09/2022	HMRC	Salary- September	SO	96.55	28/09/2022	0.00																			96.55	E -	
32	30/09/2012	Unity	Bank Charges	SO	18.00	30/06/2022	0.00								18.00											18.00	E -	
33	03/10/2022	N Power	Footway lighting	DD	496.63	03/10/2022	23.65											472.98								496.63	E -	
34	03/10/2022	I Rumney	Grass Cutting	SO	757.06	03/10/2022	126.18										630.88									757.06	E -	
35	19/10/2022	N Power	Footway lighting	DD	57.40	19/10/2022	2.73												54.67							57.40	E -	
36	28/10/2022	R Kelly	Salary- October	SO	662.60	28/10/2022	0.00																			662.60	E -	
37	28/10/2022	HMRC	Salary- October	SO	96.55	28/10/2022	0.00																			96.55	E -	
38	01/11/2022	I Rumney	Play area/bus shelters	SO	180.00	01/11/2022	30.00				50.00									100.00						180.00	E -	
39	17/11/2022	N Power	Footway lighting	DD	62.21	17/11/2022	2.96											59.25								62.21	E -	
40	24/11/2022	R Kelly	Expenses, mileage & salary backpay	300019	418.92	25/11/2022	0.00			22.28			2.72													418.92	E -	
41	24/11/2022	HMRC	Salary backpay	300020	207.33	08/12/2022	0.00																			207.33	E -	
42	24/11/2022	CALC	Training	300021	90.00	22/12/2022	0.00									90.00										90.00	E -	
43	28/11/2022	ICO	Subscription	DD	35.00	28/11/2022	0.00								35.00											35.00	E -	
44	28/11/2022	R Kelly	Salary- November	SO	662.60	28/11/2022	0.00																			662.60	E -	
45	28/11/2022	HMRC	Salary- November	SO	96.55	28/11/2022	0.00																			96.55	E -	
46	19/12/2022	N Power	Footway lighting	DD	66.35	19/12/2022	3.16											63.19								66.35	E -	
47	24/11/2022	CALC	Training	300022	30.00	22/12/2022	0.00									30.00										30.00	E -	
48	27/11/2022	R Kelly	Legal fees	300023	80.00	29/11/2022	0.00			80.00																80.00	E -	
49	28/12/2022	R Kelly	Salary- December	SO	662.60	28/12/2022	0.00																			662.60	E -	
50	28/12/2022	HMRC	Salary- December	SO	96.55	28/12/2022	0.00																			96.55	E -	
51	30/12/2022	Unity	Bank Charges	SO	18.00	30/12/2022	0.00								18.00											18.00	E -	
52	01/01/2023	I Rumney	Play area/bus shelters	SO	180.00	03/01/2023	30.00				50.00									100.00						180.00	E -	
53	26/01/2023	Carlisle City Council	Play area inspection	300024	65.40	06/02/2023	10.90				54.50															65.40	E -	
54	26/01/2023	CALC	Training	300025	35.00	03/02/2023	0.00																			35.00	E -	
55	26/01/2023	I Rumney	Extra works	300026	174.00	06/02/2023	29.00										145.00									174.00	E -	
56	26/01/2023	R Kelly	Expense, Mileage & Backpay	300027	80.94	30/01/2023	0.00			22.28			5.86													80.94	E -	
57	28/01/2023	R Kelly	Salary- January	SO	715.40	30/01/2023	0.00																			715.40	E -	
58	28/01/2023	HMRC	Salary- January	SO	118.85	30/01/2023	0.00																			118.85	E -	
59	28/01/2023	HMRC	Salary- January	SO	96.55	30/01/2023	0.00																			96.55	E -	
60	28/01/2023	HMRC	Salary- January	SO	118.85	06/02/2023	0.00																			118.85	E -	
61	26/01/2023	HMRC	Salary backpay	300028	22.30	06/02/2023	0.00																			22.30	E -	
62	26/01/2023	Wreay Arts	Wireay in Bloom Donation	300029	200.00	16/02/2023	0.00																			200.00	E -	
63	17/01/2023	N Power	Footway lighting	DD	75.04	19/01/2023	3.57											71.47								75.04	E -	
64	17/02/2023	N Power	Footway lighting	DD	72.81	17/02/2023	3.47																			72.81	E -	
65	17/03/2023	N Power	Footway lighting	DD	63.87	17/03/2023	3.04												60.83							63.87	E -	
66	28/02/2023	R Kelly	Salary- February	SO	715.40	28/02/2023	0.00																			715.40	E -	
67	28/02/2023	HMRC	Salary- February	SO	96.55	28/02/2023	0.00																			96.55	E -	
68	28/02/2023	HMRC	Salary- February	SO	118.85	06/03/2023	0.00																			118.85	E -	
69	01/03/2023	I Rumney	Bus Shelter cleaning / Playground inspection	SO	180.00	01/03/2023	30.00																					

**St Cuthbert Without Parish Council**

**YE 31.03.2023**

**Income reconciliation**

Inc Ref	Date	Reference	Value	Banked	Precept	Wayleave	Grants	Misc	VAT	Internal Transfer	Total Income	Difference
1	19/04/2022	Carlisle City Council	25,500.00	19/04/2022	25,500.00						25,500.00	-
2	16/04/2022	HMRC	2,203.08	26/04/2022					2,203.08		2,203.08	-
3	11/08/2022	St Marys	100.00	11/08/2022				100.00			100.00	-
4	14/12/2022	Orchard Trees	1,284.00	14/12/2022				1,284.00			1,284.00	-
<b>Total Income</b>			29,087.08		25,500.00	-	-	1,384.00	2,203.08	-	29,087.08	-
<b>Budgeted income</b>					25,500.00	7.00	150.00	-	1,650.00	-		
<b>Income remaining</b>					-	-	7.00	-	150.00	1,384.00	553.08	-

**Variations from 2021/22 to 2022/23****Variation in precept**

Precept - No change

2021/22	2021/22	% increase	£ actual
25500.00	25500.00	0%	-

**Variation in income (increase)**

Other Income

Bank interest - No VAT received

VAT refund - increase due to increase in expenditure

ENWL Wayleave - not received as at 31.03.2023

Grants received - no grants applied for

Misc income - contributoin to grass cutting at Wreay, and small claims court win

0.84	0.00	-100%	-	0.84
936.85	2203.08	135%	-	1,266.23
0.00	0.00	N/A	-	-
975.00	0.00	-100%	-	975.00
200.00	1384.00	592%	-	1,184.00

**Increase - 5%**

<b>27612.69</b>	<b>29087.08</b>	5%	-	1,474.39
-----------------	-----------------	----	---	----------

**Variation in expenditure (decrease)**

Salary - increase due to scale % increase &amp; Bank error - duplicate Standing orders taken

Payroll Admin - no change

Audit - No change

Clerks Expenses - reduced expenses

Risk Management - More costs due to workload

Insurance - polocy increase

Post, Phone, Computer - increased expenses

Stationery / Printing - included in Clerks expenses

Subs - increase - fees increase &amp; bank charges

Training - new councillors &amp; extra training

Grounds Maintenance - reiaprs to wet pour

Lighting - increased costs

Picnic Area - minor work

Sundry Repairs - Less repairs made

Capital items - No purchases made

Sundries2 - Court Fees

S137 - grant made

VAT Paid - decrease in purchases

**Decrease of 6% - Purchase of SID, repairs to play area at Blackwell common last year**

9324.15	10301.10	10%	-	976.95
120.00	120.00	0%	-	-
250.00	250.00	0%	-	-
377.29	259.99	-31%	-	117.30
250.00	354.50	42%	-	104.50
871.90	1101.53	26%	-	229.63
387.91	412.41	6%	-	24.50
283.12	0.00	-100%	-	283.12
585.65	837.15	43%	-	251.50
20.00	155.00	675%	-	135.00
3991.28	6347.28	59%	-	2,356.00
556.50	922.04	66%	-	365.54
0.00	100.00	#DIV/0!	-	100.00
2604.80	549.98	-79%	-	2,054.82
3506.41	0.00	-100%	-	3,506.41
519.55	690.00	33%	-	170.45
0.00	200.00	#DIV/0!	-	200.00
2203.08	1738.38	-21%	-	464.70
<b>25851.64</b>	<b>24339.36</b>	-6%	-	1,512.28

**Assets register**

No change

101114.70	<b>101115</b>	0%	-
-----------	---------------	----	---

# ST CUTHBERT WITHOUT PARISH COUNCI STATEMENT OF ACCOUNTS - YEAR ENDING 31ST MARCH 2023

## BALANCE AT THE BANK AS AT 1ST APRIL 2022

	£	£
Current Account	44,603.01	
Business Money Manager		
	<b>44,603.01</b>	
less unrepresented cheques	<b>2,522.26</b>	42,080.75

## ADD RECEIPTS

29,087.08

## LESS PAYMENTS

- 24,339.36

## BALANCE AT THE BANK AS AT 31ST MARCH 2023

**46,828.47**

## CASHBOOK BALANCE B/FORWARD AS AT 1ST APRIL 2022

42,080.75

## ADD INCOME

Elec NW wayleave	-	
Precept	25,500.00	
VAT refund	2,203.08	
interest	-	
Grantss Received	-	
Misc income	1,384.00	
<b>total</b>		<b>29,087.08</b>

## LESS EXPENDITURE

Admin Payroll	120	
Audit	250	
Clerk's Expenses	259.99	
Employee Salary/ErNI	10301.10	
Risk Management	354.50	
Insurance	1101.53	
Post/Phone/Computer	412.41	
Stationery/Printing	0	
Subscriptions	837.15	
Training	155	
Grounds Maintenance	6347.28	
Lighting	922.04	
Picnic Area	100	
Sundry Repairs	549.98	
Capital Items	0	
Sundries	690	
S137	200	
VAT Paid	1738.38	
<b>TOTAL EXPENDITURE</b>		<b>24,339.36</b>

## BALANCE AS PER CASHBOOK AS AT 31ST MARCH 2022

46,828.47

## BANK RECONCILIATION

## BALANCE AT THE BANK AS AT 31ST MARCH 2022

Community Account	48,947.04	
Business Money Manager Account	-	
	<b>48,947.04</b>	0.00 Bank/Cashbook
Less UP Cheques	- 2,118.57	
		- Bank/bank

# SCWPC PARISH COUNCIL MEETING MAY 2023 – FINANCIAL OFFICER'S REPORT

## ACCOUNTS FOR PAYMENT

I present for approval the following accounts for payment – Vouchers No.1 to 11 amounting to £3301.50

VN	Inv. Date	PAYEE	CHQ. NO.	Purpose of Expenditure	AMOUNT £	VAT INCLUDED £	TOTAL AMOUNT £
VN01	06/04/2023	HMRC	SO	R Kelly PAYE	118.85	-	118.85
VN02	19/04/2023	Npower	DD	Footway Lighting	70.47	-	70.47
VN03	28/04/2023	R Kelly	SO	Salary April	715.40	-	715.40
VN04	14/04/2023	Jean Airey	300035	Annual Audit	50.00	-	50.00
VN05	05/04/2023	DM Payroll services Ltd	300036	Payroll 2023/24	120	-	120
VN06	01/04/2023	CALC	300037	Annual Subscription	763.77	-	763.77
VN07	06/05/2023	R Kelly	300038	Expenses (Postage)	13.67	-	13.67
VN08	31/05/2023	N Phillips	300039	Salary May	625.24	-	625.24
VN09	31/05/2023	HMRC	300040	PAYE MAY	159.43	-	159.43
VN10	30/06/2023	N Phillips	300041	Salary June	625.24	-	625.24
VN11	30/06/2023	HMRC	300042	PAYE June	159.43	-	159.43

Approved - Minute No.	14a
Cheque Signatories	
Date	



00011 000453 0000 E 000000

St. Cuthbert Without Parish Council  
Mrs R E Kelly  
29 Greystoke Park Avenue  
Penrith  
Cumbria  
CA11 9DB



We're here to help

Call us 0800 138 2322

Opening hours are Monday to Thursday 8.30am to 5.00pm  
Friday 8.30am to 4.30pmEmail: [yourbusiness@npower.com](mailto:yourbusiness@npower.com)Web: [npowerbusinessolutions.com](http://npowerbusinessolutions.com)Write to us:  
npower Business Solutions, 2 Princes Way, Solihull, B91 3ES

Loss of supply: Call 105  
Electricity North West, 304 Bridgewater Place,  
Birchwood Park, Warrington WA3 6XG

## Your electricity invoice

Invoice period: 1 Mar 2023 to 31 Mar 2023

Invoice date: 5 Apr 2023

Invoice number: IN06691982

Account number: A0009233029

Account name: St Cuthberts Without Parish Council

Supply address:  
Supply  
To The  
Parish Council  
Street Lights  
299 9ZZ

Your reference: 20432263

Charges summary	Quantity kWh	Charge
Electricity consumption	254.2	£49.24
Standing and metering charges		£17.87
Total charges excluding VAT		£67.11
VAT		£3.36

Charges for period	£70.47
--------------------	--------

VAT analysis			
		Net	VAT
Reduced VAT	5.00%	£67.11	£3.36
Total VAT			£3.36

Your previous account balance:

**£0.00**

Your new invoice charge:

**£70.47**

which is due for payment on 19/04/23

If you pay by Direct Debit the full amount of this  
invoice will be taken on or immediately after the  
above date

Please note failure to pay by the due date may  
result in default interest and charges being  
incurred, your credit rating being adversely  
affected and may also place your supply at risk.

### Important contract information

Your fixed-term contract ends on  
30/09/2023. Please call us to arrange a new contract  
on 0800 107 2016. If you don't agree a new contract  
with npower or move to another supplier from that  
date we'll continue to supply you on out of contract  
(default) rates, which are higher than contract rates,  
until you agree a new contract with npower or move  
to another supplier.



# Your electricity invoice

Invoice date: 5 Apr 2023

Invoice number: IN06691982

Account number: A0009233029

Your supply number:

S	01	859	771
	16	1003	6003 575

## 1 > Consumption details for MPAN 1610036003575

This document is for an unmetered supply

### Consumption information

Estimated Annual Consumption (EAC)	Start	End	Number of days	Total (kWh)
2727.0	01/03/2023	31/03/2023	31	254.2

## Breakdown of charges for MPAN 1610036003575

### Consumption charges

Charge description	Rate description	Start	End	Energy consumed	Price	VAT rate	Net total
Electricity consumption @ meter	ALL TIMES	01/03/2023	31/03/2023	254.2 kWh	19.37100 p/kWh	DEM	£49.24

<b>Total consumption charges</b>	<b>£49.24</b>
----------------------------------	---------------

### Standing and metering charges

Charge description	Start	End	Quantity	Price	VAT rate	Net total
Standing Charge	01/03/2023	31/03/2023	31 days	57.650 p/day	DEM	£17.87

<b>Total standing and metering charge</b>	<b>£17.87</b>
---	---------------

<b>Total charges for this meter point excluding VAT</b>	<b>£67.11</b>
---	---------------

Jean Airey

---

Mrs R Kelley  
Clerk St Cuthbert Without Parish Council  
29 Greystoke Park Avenue  
Penrith  
CA11 9DB

14<sup>th</sup> April 2023

## **I N V O I C E**

To undertaking the Internal Audit for the period  
1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023  
for the financial year ending 31<sup>st</sup> March 2023

To submitting the report to council  
To completing Section - Internal Auditor's Report  
Annual Governance and Accountability Return(AGAR)

**TOTAL**

**£50.00**

BACs  
Sort Code: 11-01-49  
Account : 11417164  
Reference: St Cuthbert Without

63 Trinity Way, Keswick, Cumbria CA12 4HZ  
T: 017687 72465 - M:07766410217 – E: [gdairey25@gmail.com](mailto:gdairey25@gmail.com)

**DM Payroll Services Ltd**  
7 New Road  
Far Forest  
Kidderminster, DY14 9TQ  
United Kingdom

St Cuthbert Without Parish Council  
Glasden Cottage  
Newtown  
Carlisle  
Cumbria  
CA6 4NX  
United Kingdom

## Invoice

Number: 2800  
Date: 5th Apr '23  
Due By: 3rd May '23  
Account: STCU001  
Purchase Order:

Qty	Description	Rate	Total
1	Administration of payroll for the 2023/24 financial year.	120.00	120.00

Please make cheques payable to DM Payroll Services Ltd

**TOTAL: £120.00**

BACS payments to sort code 40-26-08 Account number 61795724

Use your invoice number as the reference

Payments to be made within 30 days



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

**01768 812663**  
[office@calc.org.uk](mailto:office@calc.org.uk)

April 2023

Mrs Rachael Kelly  
St Cuthberts Without PC  
29 Greystoke Park Avenue  
PENRITH  
CA11 9DB

Dear Colleague,

#### **ANNUAL SUBSCRIPTION 2023/24**

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

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

For 2023/24 your CALC/NALC subscription fee is: £643.77

This sum is made up of:  
NALC subscription at £304.08  
CALC subscription at £339.69

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

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

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

---

President:

Chairman: Cllr Mary Bradley

Chief Officer: Samantha Bagshaw

[www.calc.org.uk](http://www.calc.org.uk)

# Nicholas Phillips Month Ending 31 May 2023

## St Cuthbert Without Parish Council

## Employee Details

Works number	4
Tax code	BR
National Insurance number	NW 68 02 50 B
National Insurance table	A

## Payments

Monthly pay £781.44

*Total* **£781.44**

## Deductions

Tax	£156.20
National Insurance	£0.00

<i>Total</i>	<b>£156.20</b>
--------------	----------------

## This Month

Taxable gross pay	£781.44
Employer National Insurance	£3.23
Net pay	£625.24

## Year to Date

Taxable gross pay	£781.44
Tax	£156.20
Employee National Insurance	£0.00
Employer National Insurance	£3.23

## Payment

£625.24  
Paid 31/05/2023

Employer PAYE Reference: 783/UZ69221

**P30**

# Employer's Payslip 2023/24

MONTH 2 (ENDING 5 JUNE, 2023)

## Employer Details

Employer name	St Cuthbert Without Parish Council
Employer PAYE reference	783 / UZ69221
Accounts Office reference	783PG00163389

## Income Tax

Gross tax	£156.20
Received from HMRC to refund tax	£0.00
Gross CIS deductions	£0.00
CIS deductions suffered	£0.00
Gross Student + Postgraduate Loan deductions	£0.00
<b>Net Income Tax</b>	<b>1</b> £156.20

## National Insurance Contributions

Employee National Insurance Contributions	£0.00
Employer National Insurance Contributions	£3.23
Statutory Maternity Pay recovered	£0.00
Statutory Maternity Pay NIC compensation	£0.00
Statutory Paternity Pay recovered	£0.00
Statutory Paternity Pay NIC compensation	£0.00
Statutory Adoption Pay recovered	£0.00
Statutory Adoption Pay NIC compensation	£0.00
Statutory Shared Parental Pay recovered	£0.00
Statutory Shared Parental Pay NIC compensation	£0.00
Statutory Parental Bereavement Pay recovered	£0.00
Statutory Parental Bereavement Pay NIC compensation	£0.00
Received from HMRC to pay Statutory Pay	£0.00
Employment Allowance claim	£0.00
Apprenticeship levy	£0.00
<b>Net National Insurance Contributions</b>	<b>2</b> £3.23

## Year to Date

Amount due in previous periods	£174.25
Amount paid in previous periods	£0.00
Adjustment	£0.00
<b>Shortfall amount carried forward to this period</b>	<b>3</b> £0.00

## Amount Due

**1 + 2 + 3****£159.43**

Payment should reach HMRC by 22/06/2023. Pay account name HMRC Cumbernauld, account number 12001039, sort code 08-32-10, with reference 783PG001633892402. For more payment methods, see [www.gov.uk/pay-payee-tax](http://www.gov.uk/pay-payee-tax).

**SCWPC PARISH COUNCIL**  
**Bank Reconciliation as at 4/5/2023**

<b>Opening Balance at 1/4/22</b>	<b>46,828.47</b>
----------------------------------	------------------

	<b>From Accounts spreadsheet</b>						
		Previous Month	Current	This month	In year surplus/deficit		
<b>Receipts</b>	£	-	£     28,738.38	£       28,738.38			
<b>Payments</b>	£	-	£           904.72	£          904.72	27,833.66		<b>74,662.13</b>

Balance - All Bank Accounts			
Community Account			
Previous balance (last month)	£	48,947.04	
Payments out	£	3,023.29	£ 3,023.29
Payment in	£	28,738.38	£ 28,738.38
Calculated Balance	£	74,662.13	
Actual balance	£	74,662.13	
			Total at Bank
			£ 74,662.13

Deduct unpresented cheques	Cheque No	Amount £
	Total unpresented cheques	£0.00
	Bank Balance - Unpresented cheques	74,662.13
Actual Balance		74,662.13
Variance		0.00
Closing Balance		

# Your Account Statement



For Businesses. For Communities. For Good.

Unity Trust Bank plc  
PO Box 7193  
Planetary Road  
Willenhall  
WV1 9DG

Mrs Rachael Kelly  
St Cuthbert Without Parish Council  
29 Greystoke Park Avenue  
Penrith  
CA11 9DB

**Date:** 30/04/2023

**Account Name:** St Cuthbert Without Parish Council

**Swift Code (BIC):** NWBKGB2L

**IBAN Number:** GB93NWBK60023571418024

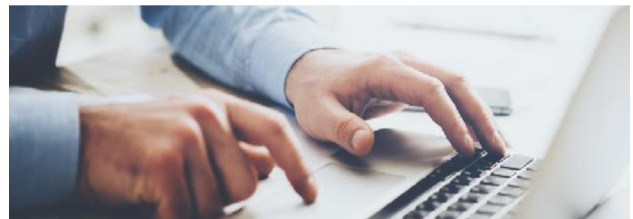
**Sort Code:** 608301

**Account Number:** 20452832

Your arranged overdraft limit is £0.00

## Fraud Reminder

Unity Trust Bank will NEVER ask you to share passwords or PINs. If you receive a suspicious call, please hang up and contact our dedicated fraud number, freephone 0808 196 8420 or email [fraud@unity.co.uk](mailto:fraud@unity.co.uk).



For eligible organisations, your deposits held with Unity Trust Bank are protected up to £85,000 under the Financial Services Compensation Scheme (FSCS). For more information about eligibility and compensation provided by the FSCS, please visit: **FSCS.org.uk** or refer to our FSCS Information Sheet and Exclusions List at [unity.co.uk/fscs](http://unity.co.uk/fscs)

## Contact Us



Call us: **0345 140 1000**



Email us: [us@unity.co.uk](mailto:us@unity.co.uk)



Visit us: [unity.co.uk](http://unity.co.uk)

## Your Current T1 account transactions:

Date	Type	Details	Payments Out	Payments In	Balance
31/03/2023		Balance brought forward	£0.00	£0.00	£48,947.04
03/04/2023	Cheque Debit	Cheque 300030 <b>Ref72</b>	£28.27	£0.00	£48,918.77
05/04/2023	Cheque Debit	Cheque 300032 <b>Ref74</b>	£160.77	£0.00	£48,758.00
06/04/2023	Standing Order	S/O to: 783PG00163389 <b>VN01</b>	£118.85	£0.00	£48,639.15

Page number 1 of 3

Statement number 020

**For Businesses.  
For Communities.  
For Good.**

Unity Trust Bank plc is authorised by the Prudential Regulation Authority and regulated by the Financial Conduct Authority and the Prudential Regulation Authority. Unity Trust Bank is entered in the Financial Services Register under number 204570.  
Registered Office: Four Brindleyplace, Birmingham, B1 2JB.  
Registered in England and Wales no. 1713124.  
Calls may be monitored and recorded for training, quality and security purposes.  
© Unity Trust Bank. All Rights Reserved.





Your Current T1 account transactions:					
Date	Type	Details	Payments Out	Payments In	Balance
12/04/2023	Cheque Debit	Cheque 300033	REF74 £1,101.53	£0.00	£47,537.62
13/04/2023	Cheque Debit	Cheque 300034	REF73 £828.00	£0.00	£46,709.62
14/04/2023	Credit	HMRC VTR	IN1 £0.00	£1,738.38	£48,448.00
19/04/2023	Direct Debit	Direct Debit (NPOWER)	VN02 £70.47	£0.00	£48,377.53
24/04/2023	Credit	CUMBERLAND COUNCIL	IN2 £0.00	£27,000.00	£75,377.53
28/04/2023	Standing Order	S/O to: A R KELLY	VN03 £715.40	£0.00	£74,662.13

## **Sending or Receiving Currency**

You may be asked for your SWIFTBIC (Bank Identification Code) and IBAN (International Bank Account Number). These can be found at the top of this statement and are required to ensure that international banks can find the correct account to credit or debit funds.

When receiving currency into your Unity account, you must inform us of the transaction. The SWIFTBIC number relates to a central Unity account. We use this account to receive international currency before allocating the payment to your account. Please call us on **0345 140 1000** for more information.

## **Fraud Concerns**

If you have any concerns regarding fraud on your account, then please call the freephone number **0808 196 8420**.

## **What happens when something goes wrong?**

If you have a problem with your Unity account or our service, please get in touch with us on **0345 140 1000**. We aim to resolve any issues as soon as possible.

## **Accessibility**

Unity offers a number of supporting services such as statements in braille or large print. Please contact us for more information.

### **Additional information**

A copy of our interest rates can be found on our website – **[unity.co.uk/interest-rates](https://www.unity.co.uk/interest-rates)**

A copy of our fees and charges can be found on our website – **<https://www.unity.co.uk/terms-and-conditions/>**

This information is also available by calling **0345 140 1000**.

**To help us improve our service and maintain security, we may monitor and/or record your telephone calls with us.**

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[illegible]

# **Claim a VAT refund as an organisation not registered for VAT**

## **VAT Relief claim**

### **VAT Relief registration number**

XFV126000101721

## **Organisation details**

### **Organisation name**

St Cuthbert Without Parish Council

### **Organisation type**

Local authority for example, a parish council

## **Contact details**

### **Full name**

Rachael Kelly

### **Email address**

clerk@stcuthbertwithout.org.uk

### **Telephone number**

07456467420

### **Contact method**

Email

## **New address**

### **Amend address**

No

---

## Bank account details

### Change bank account details

No

---

## Claim dates

### Start date

1 April 2022

### End date

31 March 2023

---

## Submission type

### Preferred invoice method

Upload a file summarising all the invoice details

---

## Invoice details

### Invoices file

Accounts YE 31.03.2023 - VAT.pdf

---

## VAT refund

### Claim amount

£1,738.38

---

## Confirm details and send your claim

### Full name

Rachael Kelly

**Email address**

clerk@stcuthbertwithout.org.uk

**Submission details****Submission date**

4 Apr 2023 17:54

**Submission reference**

DKGB-6IJP-JBY6

**Submission mark**

0d135df7c976b2adbd475e89ea72c69f3aafa679063ce8eb7bc074f503d1c53e



## Finance and Resources Directorate

Please Reply to Chief Financial Officer, Civic Centre, Carlisle,  
CA3 8QG

Telephone (01228) 817000 • Fax (01228 817072) •

Typetalk 18001 01228 817000 • [www.carlisle.gov.uk](http://www.carlisle.gov.uk)

### REMITTANCE ADVICE - Formerly Carlisle City Council

St Cuthbert Without Parish Council  
C/o R Kelly  
29 Greystoke Park Avenue  
Penrith  
Cumbria  
CA11 9DB

Supplier Code: ST0260

20-April-2023

<i>Voucher</i>	<i>Invoice Reference/Detail</i>	<i>Amount</i>
EXF22634	Precept 2023/24	27,000.00
Bank Sort Code: **-*01      Account Number: ****2832		£27,000.00

PAYMENT OF THESE INVOICES WILL BE CREDITED TO YOUR BANK ACCOUNT 2  
WORKING DAYS FROM THE DATE SHOWN ABOVE

Information received by the Council may be submitted to other Government Agencies  
to prevent or detect fraud.

For information on how we treat any personal information received, please visit our  
finance privacy notice <https://www.cumberland.gov.uk/Privacy-Statement/Financial-Services-Privacy-Statement>

If you have any queries regarding the above please contact the Finance Section at the  
above address, telephone 01228 817273 or email [creditors@carlisle.gov.uk](mailto:creditors@carlisle.gov.uk). Please  
notify any changes in bank details as soon as possible.



## St Cuthbert Without Parish Council

Parish Clerk: Nick Phillips, 14 Twickenham Court, Carlisle CA1 3TW

Tel: 0750 800 1602 Email: [clerk@stcuthbertwithout.org.uk](mailto:clerk@stcuthbertwithout.org.uk) Web [www.stcuthbertwithout.org.uk](http://www.stcuthbertwithout.org.uk)

### Proposal for moving to electronic payments

There are perceived advantages of using cheques in that the signatories physically sign the cheque and this is seen as a method of control. However, there are also disadvantages of using cheques: for each cheque that is written for a third party there is additional workload for the clerk in writing the cheque, envelope, completing a compliments slip, posting the letter. The cost of the payment is therefore higher by at least the cost of a second class stamp in every case.

Another disadvantage is that the cheque may not be banked within the month in which it is authorised, especially where the meeting is at the end of the month. This means that when the bank reconciliation is completed there will nearly always be cheques authorised in that month that have not been banked which have to be accounted for so that there is not a variance in the balance. Whilst in-year this is not a major issue it does become more problematic at year end.

Electronic payments are already used in the form of standing orders and direct debits and have the advantage that they do not need to be continually authorised rather they are accounted for.

### Proposal

Moving to electronic payments would eliminate the added cost and workload associated with cheques and would also ensure that payments are included on the bank statement according to the month that they are presented.

The clerk will present, prior to each meeting, a list of payments to be made, this will be on the agenda and within the meeting pack where there will be a Financial Officer's Report (FOR) detailing all of the payments and invoices/bills to support payments wherever possible. NB it may be necessary to include bills after the event for items such as HMRC payments which are made for the following month or direct debit payments where the bill has yet to arrive. In the case of HMRC payments or the Clerk's salary these should, however, be for a recurring amount.

In addition to each invoice to be authorised for payment there will be a printout of the payment that has been authorised to be made for that item so that councillors can check that the invoice amount, account number etc are all in agreement with both the FOR and the bank payment being authorised.

The bank requires two people to authorise electronic payments and the FOR has a space for the two people who authorise the payments to sign to say that they will authorise the payments. The FOR also records the minute number where the payments are approved.

If agreed I would like to implement electronic payments from the July meeting, assuming the necessary permissions are set up by the bank by that time.

Nick Phillips  
May 2023