

Great Witchingham Parish Council

Thursday 15th June 2023

Dear Councillor,

Your attendance is required at the **ANNUAL PARISH COUNCIL MEETING** to be held on Tuesday 20th June 2023 to in Great Witchingham Village Hall at 6pm.

Members of the press and public are cordially invited.

Sarah Hunt

Locum Clerk

AGENDA

1 Election of Chair.

The Chair will sign an acceptance of office form.

2 Apologies.

To receive and note apologies for absence.

To note that there remains one vacancy on the Council unfilled.

3 Minutes.

3.1 To approve the Annual parish meeting minutes from the meeting held on 11th May 2023.

4 Declarations of Interest.

4.1 Councillors are invited to declare a pecuniary or non-pecuniary interest on any item on the agenda.

4.2 To consider any dispensation requests.

5 To receive updates on any matters not elsewhere on the agenda

5.1 Land at crossroads - ongoing. Clerk

5.2 SAM2 sign – pending repair.

5.3 Defibrillator – registration update – Clerk. Training – Clerk.

5.4 CiL Annual return – outstanding.

5.5 Parking on Hubbards Loke – to confirm the police have attended on 4 occasions and the vehicle was not present.

6 Public Participation and Reports.

6.1 County Councillor Greg Peck

6.2 District Councillor

6.3 Members of the Public.

9. Planning.

9.1 To consider consultee response to applications received from Broadland and south Norfolk District Council:

9.1.1

9.2 To receive notification of any planning applications decisions received from Broadland and South Norfolk District Council.

9.1.2 2023/0410 - Great Witchingham House Heath Lane Great Witchingham Norfolk NR9 5PE. Internal alterations to house, including new doorways and minor changes to layout. New dormers and amendments to pool building.

Decision : Approval with Conditions

9.3 20221626 – 5 Fakenham Road, Lenwade, Norwich, NR9 5SE. To confirm attendance at Committee meeting.

Locum Clerk: Sarah Hunt

Postal Address: 58 Hercules Road, Hellesdon, Norwich, NR6 5HH

Tel: 07379451727

email: greatwitchinghamparishcouncil@gmail.com

10. Correspondence and Communications.

Notification that highways rangers will be in attendance w/c 24th July. Please send any issues to Clerk.

Hornsea 3 offshore windfarm newsletter – previously circulated.

11. Financial Matters.

- 11.1 To agree payments as presented.
- | | | | |
|---|-----------|-----|-----------|
| Sonya Blythe internal audit fee | £85.00 | | £85.00 |
| Unity Bank – fees. Direct Debit payment | £18.00 | | £18.00 |
| Sarah Hunt – locum fees | £1,340.00 | | £1,340.00 |
| Norse – annual play area inspection | £140.00 | £28 | £168.00 |
- 11.2 To receive internal audit report and consider any actions.
- 11.3 To receive end of year AGAR and agree the following:
- 11.3.1 To RESOLVE to declare Great Witchingham and Lenwade Parish Council as an exempt authority for 2022/23 and sign the certificate of exemption as neither the Gross income or gross expenditure exceed £25,000.00.
- 11.3.2 To RESOLVE to approve Section 1 of the AGAR – the Annual Governance Statement.
- 11.3.3 To RESOLVE to approve Section 2 of the AGAR – the Accounting Statements 2022-23.
- 11.4 To receive the analysis of variances.
- 11.5 To receive the bank reconciliation as at 31.3.23.
- 11.6 To note the publication of public rights will be 26th June to 11th August.

12. Administrative Matters.

- 12.1 To consider utilizing the Unity Bank SWITCH service and closing all Barclays accounts.

13. Items for next agenda.

Installation of a larger bin at the playground.
To review and adopt financial regulations
Review and adoption of asset register.
Review of freedom of information and data protection policies
Review of the press/media policy.
Review of the employment policies and procedures.

14. Dates of next meeting:

27th July 2023 at 7pm – Village Hall
28th September 2023 at 7pm – Village Hall
23rd November 2023 at 7pm – Village Hall

To consider a resolution to exclude the press and public in accordance with the Public Bodies (Admission to meetings) Act 1960 in consideration of the following item due to the confidential nature of the items to be discussed.

15. Staffing matters.

- 15.1 To receive staffing update. Cllr P Banks
- 16.2 To decide and agree any future actions.

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Minutes of The Annual Meeting of Great Witchingham Parish Council

held on Thursday 11th May 2023 at Great Witchingham Village Hall immediately following the Annual Parish Meeting.

Present: Cllrs P Banks, R Banks (part), T Buckenham (chair), P Collingsworth (part), R Middleton.

six members of the public were also present.

Clerk: Sarah Hunt. The clerk confirmed that all councillors present had signed declaration of office forms prior to the meeting.

1 Election of Chair.

Cllr Tracey Buckenham was PROPOSED Cllr P Banks and seconded Cllr R Middleton. Cllr Buckenham agreed to chair this meeting with the chairmanship of the Council for the forthcoming year being added to the June agenda. Cllr Buckenham signed the declaration of acceptance of office.

2 Election of Vice-Chair.

Cllr R Middleton was PROPOSED Cllr T Buckenham, seconded Cllr P Banks – AGREED.

3 Apologies.

Apologies were RECEIVED and ACCEPTED from Cllr S Acloque – unavailable. It was RESOLVED to allow an extension for the signing of the declaration of office for Councillor Acloque. To be signed before the next meeting of the Council.

4 Co-Option.

Mr Rowan Banks was Co-opted onto the Council, PROPOSED Cllr Middleton, seconded Cllr Buckenham. Cllr Banks joined the meeting and signed a declaration of acceptance of Office.

Mr Peter Collingsworth was Co-opted onto the Council, PROPOSED Cllr Middleton, seconded Cllr P Banks. Cllr Collingsworth joined the meeting and signed a declaration of acceptance of office.

There remains one vacancy on the Council – June meeting.

5 Minutes.

- 5.1 The Extra-Ordinary meeting minutes from the meeting held on 30th April 2023 were AGREED as a true and correct record and signed by the chair.

6 Declarations of Interest.

- 6.1 Cllr R Middleton declared an interest in item 9.1.2 and left the meeting when this item was discussed.

7 To receive updates;

- 7.1 Land at Crossroads – Clerk seeking historical evidence and quote for advice. Ongoing.

- 7.2 SAM2 sign. Pending repair work.

- 7.3 Tree Planting off Common Lane by Broadland District Council; BDC have confirmed this will remain open to the public and be maintained. Apologies were extended for not informing the Parish Council prior to the planting

- 7.4 Mobile Post Office Provision. The mobile unit has been advised of the local request. For new Post Office provision the following response: *Any existing businesses can provide*

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their retail business name & full address in order to register interest for Post office services.

- 7.5 Installation of Defibrillator – this is now installed and functional. Awaiting registration with Webnos. Training to be provided in the village for residents/councillors/staff of The Queen of Hearts.
- 7.6 NOTED that payroll processing is now operated in house.
- 7.7 NOTED that the word ‘staffing’ has been removed and replaced with ‘employment’ on all policies for clarity purposes.

8 Public Participation and Reports.

- 8.1 County Councillor Greg Peck sent apologies to the meeting.
- 8.2 District Councillor Peter Bulman confirmed that the leader of the County Council, Mr Andrew Proctor has resigned due to ill health. Cllr Kay Mason Billig had been voted in as his replacement.
- At Broadland following the recent elections there is no political party in overall control, a coalition is currently being negotiated to enable administration to be organised. The new premises is ready the move should be taking place shortly. This will save costs as although the two Councils (South Norfolk and Broadland) are acting in a sovereign manner, they are sharing officers and premises.
- The A47 dualling is subject to a judicial review – if the judge decides the challenge is valid then the current project will be halted. The Western Link will not progress until this matter is settled.
- 8.3 A recent retrospective planning application was mentioned by a parishioner which utilizes a layby for access to the property. Clerk to investigate whether the layby access has been investigated by Planning.

9. Planning.

- 9.1 To consider consultee response to applications received from Broadland and south Norfolk District Council:

- 9.1.1 2023/0411 – Great Witchingham House, Health Lane, Great Witchingham, NR9 5PE. Internal alterations to house, including new doorways and minor changes to layout. New dormers and amendments to Pool Building. NOTED no comment sent.

Councillor Roger Middleton left the meeting.

- 9.1.2 2023/1229 – Lakeside, Mill Lane, Lenwade, Norfolk, NR9 5SQ. Proposed side extension and loft conversion. No comment or objection.

Councillor Roger Middleton rejoined the meeting.

- 9.2 To receive notification of any planning applications decisions received from Broadland and South Norfolk District Council.
- None.

- 9.3 Breckland Local Plan – Clerk to respond with concerns over: Environmental impact, particularly given location in Wensum Valley; local infrastructure deficits; traffic, not just locally to development but also in local area.

10. Correspondence and Communications.

Email	NALC	DLUHC Consultation on infrastructure levy	Noted
Email	Broadland D C	Mini Forests	Interest to be expressed.
Email	Lord Lieutenant	Nominations for Community Champions	Cllr Banks to respond.

11. Reports.

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- 11.1 To receive a report on matters pertinent to parish crime. Cllr S Acloque had sent a report through – no areas of concern within Great Witchingham and Lenwade.
- 11.1 To note there are no CIL payments due April 2023 for Great Witchingham. Annual return to be submitted.
- 11.2 Report from clerk regarding 'Plug in Norfolk' EV Charging point installation. It was AGREED not to follow this up.

12 Financial Matters.

- 12.1 NOTED up to date bank balances:
- | | |
|--------------------------------|-------------|
| Barclays balance as at 28.4.23 | £22,187.86. |
| Unity balance as at 4.5.23 | £1,616.58 |
- This includes £13,000 from Broadland District Council Precept payment.
HMRC Repayment of £350.98.
- The agreed annual budget was presented to Council for 2023/24 and discussed.
Confirmed that the Clerk will facilitate moving money across to Unity to allow for BACS payments to be made.
- 12.2 To confirm and review current banking signatories.
Barclays bank: S Acloque, T Buckenham, R Middleton. Savings account funds transferred into current account. Current account final balance to be transferred across to Unity and Barclays account to be closed. Clerk has notified BDC that future precept payments should be to unity account.
Unity account: S Acloque, T Buckenham and R Middleton – S Hunt administrator.
- 12.3 To receive update on year end accounts. A June meeting will be called to approve accounts once they are returned from the Internal Auditor.
- 12.4 The payments as presented at Annex A were APPROVED. PROPOSED Cllr T Buckenham, seconded Cllr R Middleton.
- 12.5 To confirm Direct Debits. Information Commissioner - £35.00/year. To be moved to Unity.
- 12.6 To confirm S137 allowance - £9.93/member of the electorate – currently 526 parishioners.
- 12.7 To note that the fund account and savings account at Barclays have zero balances, funds held have been transferred to current account. Current account to be closed in due course.
- 12.8 The meeting received the specification for grass cutting as provided by NORSE for 2023/24. Full specification to be drawn up and to be put out to tender in September for 2024/25.
- 12.9 The renewal of insurance with the current provider at a cost of £684.60 was AGREED. PROPOSED Cllr P Banks, SECONDED Cllr T Buckenham.
- 12.10 NOTED cancellation of cheque number 101009 value £656.59 at a cost of £12.50.
- 12.11 It was RESOLVED to add the playground bin to the schedule with Broadland District Council at a cost of £4.25/empty/weekly. Council to consider the installation of a larger bin at this location. Next meeting.

13 Administrative Matters.

- 13.1 The Terms of Reference for Employment Committee were AGREED as presented.
- 13.2 The membership of Employment Committee to remain as is, Chair: Cllr Peta Banks, members Cllrs Tracey Buckenham and Roger Middleton (vice-chair).
- 13.3 The Standing Orders were AGREED as submitted..
- 13.4 To review and adopt Financial Regulations. Next meeting
- 13.5 To review and agree representation on any external bodies. None.
- 13.6 To receive copy of Asset Register and agree any changes. Next meeting.
- 13.7 To note a review of freedom of information and data protection policies will be undertaken

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at the next meeting.

13.8 To note that a review of the press/media policy will be undertaken at the next meeting.

13.9 To note that a review of the Council's employment policies and procedures will be undertaken at the next meeting.

13.10 To note Cllr T Buckenham attended NALC 'Introduction to Being Chair of a Council' Training. Cllr T Buckenham reported that it was very informative.

13.11 NOTED that NALC are currently unable to provide an email system (.gov.uk). Cllr R Banks will enable each councillor to have a Council specific email address. Councillors were advised that personal emails will not be used moving forwards.

14 Items for next agenda.

End of year accounts and AGAR.

15 Dates of next meeting:

To note that the Clerk will be calling an additional meeting to sign off the end of year accounts when available.

27th July 2023 at 7pm – Village Hall

28th September 2023 at 7pm – Village Hall

23rd November 2023 at 7pm – Village Hall

18th January 2024 at 7pm – Village Hall

21st March 2024 at 7pm – Village Hall

16th May 2024 at 7pm – Village Hall

It was RESOLVED to exclude the press and public in accordance with the Public Bodies (Admission to meetings) Act 1960 in consideration of the following item due to the confidential nature of the items to be discussed.

16 Staffing matters.

16.1 The meeting was updated on current processes.

16.2 Recommendations from the Staffing Committee members were ACCEPTED.

The meeting closed at 9.27pm.

12.4 Payments May 2023

	Zurich Insurance	renewal 2023/23	£684.60		£684.60
paid	Karen Eason	Payroll Services	£24.75		£24.75
	Everwell Occupational Health	professional services	£180.00	£36.00	£216.00
	Norse Eastern	April Grass Cutting	£164.67	32.93	£197.60
paid	Salaries	April	£565.30		£565.30
	Norfolk ALC	Membership	£188.66		£188.66
	Begley Electrical	Defibrillator Installation	£188.99	£37.80	£226.79
	Salaries	May	£389.85		£389.85
	Sarah Hunt	Key cutting	£10.50	£2.10	£12.60
			£2,397.32	£108.83	£2,506.15

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Great Witchingham Parish Council

Internal Audit Report
Financial Year 2022/23

Prepared by Sonya Blythe
8 June 2023

I have completed an internal audit of the accounts for Great Witchingham Parish Council for the year ending March 2023.

My findings are detailed below using the tests provided in the Governance and Accountability (England) guidance.

Internal control	Test	Observations
Proper bookkeeping	Is the cashbook maintained and up to date?	Yes
	Is the cashbook arithmetically correct?	Yes
	Is the cashbook regularly balanced?	Yes
Standing Orders, Financial Regulations and payment controls	Has the council formally adopted Standing Orders and Financial Regulations?	Yes
	Date Standing Orders last reviewed	January 23
	Date Financial Regulations last reviewed	March 23
	Has a Responsible finance officer been appointed with specific duties?	Locum Clerk appointed as RFO
	Are payments in the cashbook supported by purchase orders, invoices, authorised and minuted?	Yes – invoices can be followed through minutes, cashbook and bank accounts
	Has VAT on payments been identified, recorded and reclaimed?	Claims made October 22 (received) and March 23
	Is s137 expenditure separately recorded and within statutory limits?	Recorded separately on budget sheet
	Have S137 payments been approved and included in the minutes as such?	Wreath and church grounds grant both recorded in minutes as s137
Risk management arrangements	Does a review of the minutes identify any unusual financial activity?	No
	Do minutes record the council carrying out an annual risk assessment or review of their risk management scheme?	Yes, March 23. RA confirms annual check of assets is carried out
	Is insurance cover appropriate and adequate?	Yes, Zurich policy seen
	Are internal financial controls documented and regularly reviewed?	Documented – last updated 2018

Internal control	Test	Observations
Budgetary controls	Has the council prepared an annual budget in support of its precept and has this been minuted as being approved?	Yes, January 2022 for 22/23 accounts
	Has the precept been calculated from the budget and been approved?	Yes, minuted as £16102
	Does the budget include an actual completed year?	Yes
	Is actual expenditure against budget regularly reported to the council?	July 22 minutes plus as part of budget setting for following year
	Are there any significant unexplained variances from budget?	No
Income controls	Is income properly recorded and promptly banked?	Yes – all income received by BACS. No cash payments. Bank account agrees with cashbook.
	Does the precept recorded agree to the Council Tax authority's notification?	Cashbook £16102 Bank £16102 received
Petty cash procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?	N/A
	Is petty cash expenditure reported to each council meeting?	N/A
	Is petty cash reimbursement carried out regularly?	N/A
Payroll controls	Do all employees have contracts of employment with clear terms and conditions?	Contract in place for Clerk (seen).
	Do salaries paid agree with those approved by the council?	Payslips agree with cashbook (backpay paid November)
	Are salaries above the National Living Wage/Minimum Wage?	Yes
	Are other payments to employees reasonable and approved by the council?	Yes, expenses seen with accounts
	Have PAYE/NIC been properly operated by the council as an employer?	HMRC accounted for on payslips, Pension conts made. Payments made to HMRC in cashbook in later part of year.

Internal control	Test	Observations
Asset controls	Does the council maintain a register of all material assets owned or in its care?	Yes
	Are the assets and Investments registers up to date? When were these last reviewed?	Yes, March 23
	Do asset insurance valuations agree with those in the asset register?	Yes
Bank reconciliation	Is there a bank reconciliation for each account and is this reported to council?	Yes
	Is a bank reconciliation carried out regularly and in a timely fashion?	Reported regularly throughout year, amounts included within minutes
	Are there any unexplained balancing entries in any reconciliation?	No
Year-end procedures	Are year-end accounts prepared using the correct accounting basis (Receipts and Payments or Income and Expenditure)?	Yes, R&P
	Do accounts agree with the cash book?	AGAR £11413 Bank accounts £11412.63
	Has a year-end bank reconciliation been undertaken?	Yes, £11412.63
	Is there an audit trail from underlying financial records to the accounts?	Yes – invoices agreed to bank accounts
Procedural	Is eligibility for the General Power of Competence properly evidenced?	N/A
	Have points raised on the last Internal Audit report been considered by council and actioned?	None raised
Transparency: For smaller councils with turnover under £25,000	Minutes for whole year on website?	Yes
	Agendas for whole year on website?	Yes
	Payments over £100 detailed on website?	Yes
	Electors' rights advertised on website?	Yes
	Councillors' responsibilities detailed on website?	Yes

Internal control	Test	Observations
	Last financial year's AGAR on website?	Yes
	Land and building assets details on website? (Description, location, owner/leaseholder, date and cost of acquisition and present use)	Yes

Summary:

Thank you to Sarah for providing information and answering questions so promptly.

- I have checked through your accounts and confirmed them against income and expenditure receipts, as well as against payments in your cashbook. Bank reconciliations are regularly carried out for the accounts.
- I have confirmed that your Financial Regulations and Standing Orders are up to date.
- I have noted that your VAT has been claimed within the past year
- I have verified that your insurance is adequate
- I confirm that your payroll management meets requirements
- I have reviewed your budget setting process
- I have reviewed the AGAR against your year-end bank reconciliations and your accounts

Recommendations / items to note:

- Your Internal Controls document would benefit from being updated as they were last looked at in 2018. I would recommend reviewing them annually, but as a minimum every two years or sooner if you change your systems in the meantime.
- Budget monitoring is only recorded within the minutes twice during the financial year. This document should work alongside the monthly reconciliation to assure Council that there is adequate money in the bank accounts to make payment and that its spending is on track. This should be carried out ideally for each meeting, but as a minimum quarterly.

All in all I have no concerns to raise and as such have signed the internal audit section of the AGAR.

Budget monitoring

Sonya

Sonya Blythe
Internal auditor

Annual Internal Audit Report 2022/23

GREAT WITCHINGHAM AND LENWADE PARISH COUNCIL

<https://www.gwpc.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.	N/A		✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 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

Name of person who carried out the internal audit

8/6/23 12/6/23
Signature of person who carried out the internal audit S Byrle

S. Byrle
Date 12/6/23

*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).

Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

GREAT WITCHINGHAM AND LENWADE PARISH COUNCIL

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23: **£20,999**

Total annual gross expenditure for the authority 2022/23: **£17,313**

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2023.

Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer Date

I confirm that this Certificate of Exemption was approved by this authority on this date:

Signed by Chairman Date

as recorded in minute reference:

Generic email address of Authority

Telephone number

greatwitchinghamparishcouncil@gmail.com

07379451727

*Published web address

<https://www.gwpc.org.uk/>

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

GREAT WITCHINGHAM AND LENWADE 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
			<i>has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.</i>

*For any statement to which the response is 'no', an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

and recorded as minute reference:

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

Chairman

Clerk

Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.

Yes | No

<https://www.gwpc.org.uk/>

Section 2 – Accounting Statements 2022/23 for

GREAT WITCHINGHAM AND LENWADE PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	31,723	7,705	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	11,849	16,102	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	28,544	4,897	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	7,814	6,340	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	56,597	10,951	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	7,705	11,413	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	7,705	11,413	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	58,960	58,665	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
For Local Councils Only	Yes	No	N/A
11a. Disclosure note re Trust funds (including charitable)			
11b. Disclosure note re Trust funds (including charitable)			✓

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

Date

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

as recorded in minute reference:

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

Explanation of variances – 2022-23

Name of smaller authority: Great withingham and lenwade

County area (local councils and parish meetings only): Norfolk

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

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- New from 2020/21 onwards:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2021/22 £	2022/23 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES
1 Balances Brought Forward	31,723	7,705				Explanation of % variance from PY opening balance not required - Balance brought forward agrees
2 Precept or Rates and Levies	11,849	16,102	4,253	35.89%	YES	Supprted by budgetary need, money into ear-marked reserves
3 Total Other Receipts	28,544	4,897	-23,647	82.84%	YES	5,000 play area donation; cil 2462; grant 3000; grants 1,000; GoFundMe 8,000
4 Staff Costs	7,814	6,340	-1,474	18.86%	YES	Clerk absence on sick leave - 50% pay.
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO	
6 All Other Payments	56,597	10,951	-45,646	80.65%	YES	Play area purchase 29,324; play eqt 4469; refund duplicate grant 500; grant v hall 1709; play equipment phase 2 9309
7 Balances Carried Forward	7,705	11,413			NO	VARIANCE EXPLANATION NOT REQUIRED
8 Total Cash and Short Term Investments	7,705	11,413				VARIANCE EXPLANATION NOT REQUIRED
9 Total Fixed Assets plus Other Long Term Investments and	58,960	58,665	-295	0.50%	NO	
10 Total Borrowings	0	0	0	0.00%	NO	

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

BOX 10 VARIANCE EXPLANATION NOT REQUIRED IF CHANGE CAN BE EXPLAINED BY BOX 5 (CAPITAL PLUS INTEREST PAYMENT)

Bank reconciliation to 31/3/23

This reconciliation should include all bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed "Year ending 31 March 20xx" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be

Name of smaller authority: Great Witchingham Parish Council

County area (local councils and parish meetings only):

Financial year ending 31 March 2023

Prepared by (Name and Role): Sarah Hunt - Locum Clerk and Responsible Financial Officer

Date: 06/06/2023

Balance per bank statements as at 1/4/22:

Barclays	80036137	£ 1,455.52	
Barclays	80110965	£ 3,915.90	
Barclays	20057649	£ 2,930.05	
Unity	20471884	£ -	
			£ 8,301.47

Less unpresented cheque £ 596.26 £22 cheque 100988 added into EOY

Cashbook Balance at 1/4/22: **£ 7,705.21**

Add Cashbook receipts 22/23 £ 20,998.61

Minus Cashbook payments 22/23 £ 17,313.19

Adjusting figure previous uncashed remains uncashed £ 22.00

Cashbook Balance at 31/3/23: **£ 11,412.63**

Barclays	80036137	£ 2,339.46	
Barclays	80110965	£ 3,924.46	
Barclays	20057649	£ 2,936.44	
Unity	20471884	£ 2,212.27	
			£ 11,412.63

Net balances as at 31/3/23 (Box 8) **£ 11,412.63**

WHAT SMALLER AUTHORITIES NEED TO DO TO ADVERTISE THE PERIOD DURING WHICH ELECTORS AND INTERESTED PERSONS MAY EXERCISE RIGHTS RELATING TO THE ANNUAL ACCOUNTS

The [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) require that:

1. The accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested, during a period of 30 working days set by the smaller authority and including the first 10 working days of July.
2. The period referred to in paragraph (1) starts with the day on which the period for the exercise of public rights is treated as having been commenced i.e. the day following the day on which all of the obligations in paragraph (3) below have been fulfilled.
3. The responsible financial officer for a relevant authority must, on behalf of that authority, publish **(which must include publication on the authority's website)**:

(a) the Accounting Statements (i.e. Section 2 of either Part 2 or 3, whichever is relevant, of the Annual Governance & Accountability Return (AGAR)), accompanied by:

(i) a declaration, signed by that officer to the effect that the status of the Accounting Statements are unaudited and that the Accounting Statements as published may be subject to change;

(ii) the Annual Governance Statement (i.e. Section 1 of either Part 2 or Part 3, whichever is relevant, of the AGAR); and

(b) a statement that sets out—

(i) the period for the exercise of public rights;

(ii) details of the manner in which notice should be given of an intention to inspect the accounting records and other documents;

(iii) the name and address of the local auditor;

(iv) the provisions contained in section 26 (inspection of documents etc.) and section 27 (right to make objections at audit) of the Act, as they have effect in relation to the authority in question;

HOW DO YOU DO IT?

1. You will meet statutory requirements if you fully and accurately complete the notice of public rights pro forma in this document, and

2. Publish **(including publication on the smaller authority's website)** the following documents, the day before the public rights period commences:

- a. the approved Sections 1 and 2 of either Part 2 or 3, whichever is relevant to your smaller authority, of the AGAR; and
- b. the completed Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return. Please note that we have pre-completed it with the following **suggested** dates: Monday 14 June – Friday 23 July 2021. (The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021); and
- c. the notes which accompany the Notice (Local authority accounts: a summary of your rights).

Smaller authority name: **Great Witchingham and Lenwade Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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

NOTICE	NOTES
1. Date of announcement Friday 23rd June 2023 (a) 2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2021, these documents will be available on reasonable notice by application to: (b) Sarah Hunt – Locum Clerk and Temporary RFO. 58 Hercules Road, Hellesdon, Norwich, Norfolk, NR6 5HH. commencing on (c) <u>Monday 26 June 2023</u> and ending on (d) <u>Friday 11th August 2023</u> 3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only. 4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: PKF Littlejohn LLP (Ref: SBA Team) 15 Westferry Circus Canary Wharf London E14 4HD sba@pkf-l.com 5. This announcement is made by (e) Sarah Hunt – Locum Clerk, Temp. RFO.	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below (b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts (c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below (d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July. (e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

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

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the 'period for the exercise of public rights', during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities' accounting records are available to inspect. This will be 1-14 July 2021 for 2020/21 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor's remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

For more detailed guidance on public rights and the special powers of auditors, copies of the publication [Local authority accounts: A guide to your rights](#) are available from the NAO website.

If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the *Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return*.